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David A. Vaudt, CPA  
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NEWS RELEASE

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FOR RELEASE November 1, 2006

Auditor of State David A. Vaudt today released a report on a special investigation of the City of Pleasant Plain for the period January 1, 2004 through May 3, 2006. The special investigation was requested by the Jefferson County Attorney as a result of alleged misappropriations of City funds. The City Clerk, Clark Ann Gingerich, was terminated from employment as a result of the concerns identified.

Vaudt reported the special investigation identified \$64,857.77 of improper disbursements and undeposited collections. The improper disbursements of \$60,297.77 include \$42,118.80 of payments to the former City Clerk, \$7,343.00 of checks issued to cash and \$750.00 of cash withdrawals. In addition, the improper disbursements include \$6,726.36 of purchases made at Wal Mart and \$3,213.33 at other vendors.

The undeposited collections of \$4,560.00 consist of \$260.00 of cash withheld from deposits to the City account by the former City Clerk and \$4,300.00 of undeposited waste management fees. Vaudt also reported adequate records for receipts and disbursements were not available to determine whether additional collections were not properly deposited or additional amounts were improperly disbursed.

The report also includes recommendations to strengthen the City's internal control and overall operations.

Copies of the report have been filed with the Jefferson County Attorney's Office, the Jefferson County Sheriff's Office, the Division of Criminal Investigation and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm>.

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**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF PLEASANT PLAIN  
FOR THE PERIOD  
JANUARY 1, 2004 THROUGH MAY 3, 2006**

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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 disbursements and at the request of the Jefferson County Attorney, we conducted a special investigation of the City of Pleasant Plain. We have applied certain tests and procedures to selected financial transactions of the City of Pleasant Plain for the period January 1, 2004 through May 3, 2006. Based on discussions with City officials and representatives of the Jefferson County Attorney's Office and the Jefferson County Sheriff's Office and a review of relevant information, we performed the following procedures:

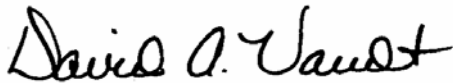
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined records seized from the former City Clerk by representatives of the Jefferson County Sheriff's Office while serving a search warrant.
- (3) Reviewed activity in bank accounts held by the City to identify any unusual activity. We also examined copies of certain canceled checks, deposit slips and related documents for propriety.
- (4) Examined deposits to the City's bank accounts to determine the source, purpose and propriety of each deposit.
- (5) Confirmed payments to the City by the State of Iowa and Jefferson County to determine whether they were properly deposited to the City's accounts.
- (6) Scanned all disbursements from the City's accounts and examined images of selected checks to determine if they were appropriate, reasonable, properly approved and properly supported.
- (7) Obtained invoices or other supporting documentation from selected vendors to determine if payments were for appropriate purposes.
- (8) Reviewed activity in the former City Clerk's personal bank accounts.
- (9) Examined payroll disbursements to the former City Clerk to determine if the amounts disbursed were appropriate.
- (10) Examined waste management billing and collection records to determine whether collections were properly accounted for and deposited. This included examining the former City Clerk's billing history to determine whether proper charges were billed to the account, to determine whether appropriate payments had been made and to identify any improper or unsupported adjustments or credits.

These procedures identified \$64,857.77 of improper disbursements and undeposited collections. We were unable to determine if additional collections were not properly deposited or additional amounts were improperly disbursed because adequate records for receipts and disbursements 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 **F** of this report.

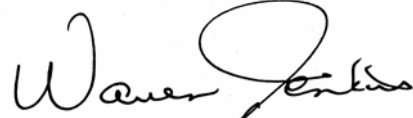
The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Pleasant Plain, other matters might have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

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the City of Pleasant Plain, the Jefferson County Attorney's Office and the Jefferson County Sheriff's Office during the course of our investigation.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

October 13, 2006

City of Pleasant Plain

Investigative Summary

**Background Information**

The Pleasant Plain City Council approved hiring Clark Ann Gingerich as the City Clerk on January 20, 2004. Through March 2004, the City also employed the out-going City Clerk to train Ms. Gingerich. The City Clerk's job duties and responsibilities include:

- 1) Disbursements – check preparation and posting to the accounting records,
- 2) Payroll – check preparation and posting to the accounting records,
- 3) Waste management billings – preparation and mailing of billings, receipt and deposit of collections, posting payments to resident accounts and notifying residents with delinquent accounts,
- 4) Other receipts – collection, posting to the accounting records and preparing deposits,
- 5) Bank accounts – reconciliation of monthly bank statements to accounting records,
- 6) Reporting – preparation of Council minutes and preparation of financial reports.

The City's primary revenue sources are taxes from Jefferson County and the State of Iowa. The City also collects fees for rental of the Community Center and waste management services. Collections are to be deposited into the City's checking account.

All City disbursements are to be made by check. Checks are to contain dual signatures and are to be signed by the City Clerk and cosigned by 1 of 2 designated Council members. According to the Mayor, all disbursements are to be approved by the Council. Ms. Gingerich started preparing and signing checks for the City in late March 2004. The City Clerk who preceded Ms. Gingerich continued to prepare checks until she left the City's employment about March 15, 2004.

On May 2, 2006, the Brighton City Clerk inadvertently opened the City of Pleasant Plain's April 2006 bank statement which had been delivered to the City of Brighton in error. The Brighton City Clerk noticed several checks payable to cash and Ms. Gingerich. The Brighton City Clerk did not think the payments appeared appropriate and immediately notified Carol Meyers, a member of the Pleasant Plain City Council. Ms. Meyers drove to Brighton to obtain the bank statement and, upon her return, notified Les Whitaker, the Mayor of Pleasant Plain, of the concerns identified. The Mayor contacted Ms. Gingerich and asked her to meet him and Ms. Meyers at the Community Center. During the meeting, they confronted Ms. Gingerich with the checks. Ms. Gingerich admitted preparing and cashing the checks and indicated she had been low on cash.

The Mayor notified the City's attorney and the Jefferson County Attorney. Ms. Gingerich was terminated from her position by the Mayor on May 3, 2006. In a letter dated May 4, 2006, the Jefferson County Attorney contacted the Office of Auditor of State to request an investigation. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2004 through May 3, 2006.

The County Attorney also informed the Office of Auditor of State the Jefferson County Sheriff's Office had initiated a criminal investigation and had served a search warrant on the home of the former City Clerk where City documents were maintained. A representative of the Sheriff's Office obtained some Council minutes, various bank statements and some miscellaneous invoices.

## Detailed Findings

These procedures identified \$64,857.77 of improper disbursements and undeposited collections from January 1, 2004 through May 3, 2006. We were unable to determine if additional collections were not properly deposited because adequate billing and receipt records were not available from the City. All findings are summarized in **Exhibit A** and a detailed explanation of each finding is below.

### FINANCIAL REPORTING

The City Clerk is responsible for preparation of periodic financial reports. The report presented to the Council on January 20, 2004 shows the City held \$50,856.31 in its bank accounts and certificates of deposit. By May 3, 2006, the City only had \$95.25 in its accounts. **Table 1** summarizes the City's cash balances on those dates.

**Table 1**

Account	Amounts Reported to Council, 01/20/04	Bank Balance, 05/03/06
Checking Account	\$ 33,530.32	\$ 17.27
Savings Account	450.00	77.98
Certificates of Deposit:		
#20734	5,895.44	-
#20972	3,627.42	-
#21647	7,353.13	-
Total	\$ 50,856.31	\$ 95.25

We compared the monthly reports submitted to the Council by Ms. Gingerich to the actual cash balances in the City's checking account. We determined the amounts reported by Ms. Gingerich prior to December 2004 were reasonably close to the amount held in the bank. However, in December 2004, the amounts reported to the Council began to vary significantly from the City's actual cash balances. **Table 2** summarizes the amounts reported to the Council by Ms. Gingerich for selected months, the amounts actually held in the bank and the differences.

**Table 2**

Date of Council Meeting	Amount Reported to Council*	Actual Amount in Bank	Difference
12/14/04	\$ 29,617.58	27,372.48	2,245.10
02/15/05	23,633.86	21,915.32	1,718.54
03/21/05	22,208.98	20,732.12	1,476.86
04/18/05	22,334.25	18,607.23	3,727.02
06/20/05	20,160.58	17,295.69	2,864.89
09/19/05	12,642.92	10,991.64	1,651.28
11/21/05	9,477.48	4,200.38	5,277.10
12/20/05	6,355.17	2,349.59	4,005.58
01/09/06	6,895.03	(89.03)	6,984.06
02/20/06	6,276.74	402.80	5,873.94
03/13/06	4,959.25	2,873.31	2,085.94
04/24/06	4,984.18	1,079.81	3,904.37

\* Amounts reported to the Council by Ms. Gingerich were the previous month's ending bank balance and should have agreed with the bank statement.



In addition, Ms. Gingerich did not accurately report to the Council the amount of funds the City held in certificates of deposit. From June 2005 through February 2006, she did not report the balances of certificates of deposit she had been instructed by the Council to redeem in May 2005, even though they were held by the City until December 2005 and February 2006. In addition, through the April 2006 meeting, she reported the City continued to hold a certificate of deposit that had been redeemed on January 3, 2006. The balance she reported to the Council was periodically adjusted as if interest had been accruing on the certificate.

We also compared the individual payment amounts Ms. Gingerich submitted to the Council for approval each month to the actual checks she prepared. We identified a number of instances in which the payments she prepared varied significantly from what she submitted to the Council for approval. In some instances, the amount approved by the Council was greater than or less than the amount for which the check was actually issued. In other instances, the Council approved payments that were never made by Ms. Gingerich. She also prepared payments that were never submitted to the Council for approval. As a result, we could not rely solely on the payments documented as approved in the Council minutes.

In addition, we compared the annual financial reports submitted to the State of Iowa by Ms. Gingerich for the fiscal years ended June 30, 2004 and 2005 to the actual balances in the City's accounts. We did not identify any significant differences during this comparison.

## **IMPROPER DISBURSEMENTS**

Checks issued from the City's checking account required a dual signature. However, the 2 Council members authorized to sign checks signed blank checks and left them with the former Clerk. Because blank checks were cosigned by the Council members, Ms. Gingerich was able to issue checks from the City's checking account without independent review or approval. She was also able to make withdrawals from the City's checking and savings accounts without independent review or approval.

According to 1 of the 2 authorized Council member signers we spoke with, none of the checks cosigned by the Council members were completed before their signature was placed on the check. This had been a long-standing practice for the City. The Council member also stated extra blank checks were left with Ms. Gingerich because she indicated to the Council member extra checks were needed for instances in which mistakes were made while preparing checks or in case she needed to go to Wal Mart to purchase supplies.

Supporting documentation was not available for any of the disbursements made from the City's accounts. As a result, we discussed all disbursements that were unusual in nature with the Mayor to determine if they were appropriate. We also confirmed certain disbursements with vendors when possible. According to the Mayor, allowable payments for goods and services should be documented in the minutes of City Council meetings. In addition, the Mayor indicated City business should not be conducted in cash and payments should be by check to the vendor.

During the course of our investigation, we identified several improper disbursements. Each of the improper disbursements is discussed in this section of the report.

**Checks Issued to Ms. Gingerich** – As the City Clerk, Ms. Gingerich was entitled to a monthly salary of \$200 for each of the 27 months she was employed by the City. As illustrated by **Table 3**, Ms. Gingerich's authorized salary for the duration of her employment totaled \$5,400.

We identified 96 checks totaling \$47,518.80 issued to Ms. Gingerich from the City's account. As illustrated by **Table 3**, Ms. Gingerich received \$42,118.80 more than her approved salary amount. There was no documentation or Council approval to support the additional payments or reimbursements.

**Table 3**

<b>Description</b>	<b>Amount</b>
Authorized monthly salary	\$ 200.00
Number of months employed	27
Total authorized salary	\$ 5,400.00
Checks issued to Ms. Gingerich	47,518.80
Difference	\$ 42,118.80

**Exhibit B** lists the 96 checks issued to Ms. Gingerich. As illustrated by the **Exhibit**, the checks were initially issued for \$200 each and gradually increased in amount, often in multiples of \$200. The checks to Ms. Gingerich ranged from \$200 to \$1,600. The **Exhibit** also includes any notation included in the memo portion of each check. The notations indicate the checks were for items such as “salary”, “compensation”, “phone”, “comp. reim com”, “comp reim”, “sal/wa” and “comp year increase X3”.

During the first 3 months of Ms. Gingerich’s employment with the City, she received 1 salary check per month. However, in May 2004, she received 2 payments of \$200 each. While she received only 1 payment of \$200 in June 2004, from July 2004 through April 2006, Ms. Gingerich received more than 1 check each month.

Of the 96 checks, we traced 76 checks totaling \$41,808.80 to deposit in Ms. Gingerich’s personal bank accounts. For the remaining 20 checks that totaled \$5,710.00, we obtained copies of the redeemed checks and observed Ms. Gingerich’s endorsement on the back. The 20 checks were redeemed for cash.

As shown in **Exhibit B**, Ms. Gingerich signed each check. The checks were also cosigned by Council member Carol Meyers or Martha Symmonds. As previously stated, the Council members authorized to cosign checks signed blank checks for Ms. Gingerich to have on hand to make payments for the City.

Copies of several improper checks issued to Ms. Gingerich have been included in **Appendix 1**. **Exhibit A** includes the \$42,118.80 improperly issued to Ms. Gingerich.

**Checks Payable to Cash** - We identified 24 checks from the City’s checking account payable to cash. The checks total \$7,343.00 and are listed in **Exhibit C**. Each check was signed by Ms. Gingerich and a Council member. The memo portion of the checks indicated the checks were for items such as “R to S”, “pet and supply”, “supplies office” and “community build work”. As stated previously, according to the Mayor, the City does not make cash payments to vendors or conduct other City business with cash. The 24 checks identified ranged from \$30 to \$600.

The checks to cash were not authorized by the Council and are considered improper. Copies of several improper checks payable to cash have been included in **Appendix 2**. The total of \$7,343.00 is included in **Exhibit A**.

**Cash Withdrawals** - According to the Mayor, cash withdrawals from the City’s accounts were not approved by the Council. All of the City’s obligations were to be paid by check. As illustrated by **Table 4**, we identified 2 cash withdrawals from the City’s checking account and 1 from the City’s savings account between January 1, 2004 and May 3, 2006. The withdrawal slips were signed by Ms. Gingerich and have been included as **Appendix 3**. The cash withdrawals of \$750.00 are considered improper and are included in **Exhibit A**.

**Table 4**

<b>Date of Withdrawal</b>	<b>Account</b>	<b>Amount</b>
07/23/04	Savings	\$ 490.00
09/26/05	Checking	200.00
04/06/06	Checking	60.00
Total		<u>\$ 750.00</u>

We reviewed Ms. Gingerich's personal checking account statements and identified a number of instances in which she was charged overdraft and returned check fees. When we compared the 81 deposits of cash and City checks in Ms. Gingerich's account to the balance of her checking account, we determined 42 of the deposits were made when the account's previous day's balance was in an overdraft position and 19 of the deposits were made when the account's previous day's balance was less than \$100.

**Wal Mart Purchases** – We identified 41 payments to Wal Mart and determined 36 were checks issued to Wal Mart stores in Ottumwa, Fairfield, Mt. Pleasant, Washington and Iowa City. The remaining 5 checks were payments on a Wal Mart credit card account established in the City's name.

We reviewed the monthly statements for the credit card account and determined the January 2004 monthly statement showed a credit balance. However, by May 2004, the monthly statement included a past due notice. By August 2004, the monthly statement showed 3 payments were past due. The December 2004 statement showed 4 payments were past due, required the minimum balance be paid and stated the City's charge privileges had been revoked. The statement for January 2005 shows the account was closed by Wal Mart.

The 36 checks issued to local stores totaled \$5,266.38 and the 5 payments on the credit card account totaled \$2,337.21. Items such as office and cleaning supplies may have been purchased at Wal Mart for City operations. As stated previously, supporting documentation was not available from the City for the purchases. However, we obtained receipts from Wal Mart stores for each of the \$7,603.59 of purchases made with City checks or the City's credit card. The items purchased are listed in **Exhibit D**.

Using the receipts, we determined whether the items purchased were improper or reasonable for City business. Purchases were classified as improper if the type of item or the quantity purchased appeared to be personal in nature or was not reasonable for City operations. Purchases that appeared consistent with City operations, based on the type of item or quantity purchased, were classified as reasonable. In addition to considering each individual item purchased, we also considered the context of the entire receipt. If the majority of the receipt was classified into one category, all items on the receipt were placed in that category.

The improper purchases included items such as a pool, grocery products, pre-paid cell phone cards, a gas grill, a compact disc player, cat litter and laundry detergent. As illustrated in **Exhibit D**, we identified \$6,726.36 of improper purchases from Wal Mart. This amount has been included in **Exhibit A**.

As illustrated in the **Exhibit**, 1 disbursement was approved by the Council. The approved disbursement totaled \$65.45. However, the purchases associated with the payment contained personal items. The Council also approved an additional 7 payments totaling \$338.14 to Wal Mart, but the amounts approved did not agree with any purchase amounts included in **Exhibit D**.

**Payments to Other Vendors** – As previously stated, we reviewed selected payments with the Mayor because supporting documentation was not available for the disbursements from the City’s accounts. When possible, we also obtained documentation from vendors. In addition, we compared payments from the City’s checking account to the monthly bills presented to and approved by the City Council. However, as previously stated, we could not rely solely on the payments the Council minutes show were approved because the information presented to the Council was not accurate.

Based on the procedures we performed, we identified 27 improper payments totaling \$3,213.33. The improper payments are listed in **Exhibit E**. As illustrated by the **Exhibit**, a number of the improper payments were checks issued to grocery stores, convenience stores, gas stations and home improvement centers. **Exhibit E** includes 3 payments to GCIC (General Casualty Insurance Co.). We confirmed with a representative of GCIC 2 of the 3 payments were applied to an account of Ms. Gingerich. The third check contained the same account number as 1 of the others. Also included in **Exhibit E** are two payments to Iowa Telecom. We confirmed with a representative of Iowa Telecom the payments were applied to an account with the same billing address as Ms. Gingerich’s personal residence. The improper payments have been included in **Exhibit A**.

**Overdraft Charges, Late Fees and Returned Check Fee** - As a result of the improper checks and cash withdrawals, 2 overdraft charges were incurred on the City’s checking account. The overdraft charges totaled \$40.00 and occurred on January 3, 2006 and February 6, 2006. According to discussions with the Mayor, the overdraft charges were refunded to the City after Ms. Gingerich’s termination. As a result, the overdraft charges have not been included in **Exhibit A**.

In addition, we identified a number of occasions when late fees were assessed to the City by various vendors. Late fees totaling \$60.73 were included on 17 of the City’s billing statements from Wapello Water. Late fees totaling \$9.98 were included on 13 of the City’s Alliant Energy billings. The City also incurred \$60.57 of charges on 7 occasions for late payments on the City’s Wal Mart credit card. We also identified a returned check fee in the amount of \$15.00 assessed to the City’s Alliant Energy billing on May 9, 2006. The fees paid by the City total \$146.28. This amount has been included in **Exhibit A**.

**UNDEPOSITED COLLECTIONS**

**Funds Withheld from Deposit** – We identified \$260.00 withheld from 4 deposits to the City’s checking account. Each of the deposits was made by Ms. Gingerich. The deposits consisted of waste management fees and, as illustrated in **Table 5**, the deposits were made between July 15, 2005 and August 15, 2005. Copies of the deposit slips have been included in **Appendix 4**. As illustrated by the **Appendix**, the deposit slips were signed by Ms. Gingerich. According to the Mayor, there is no reason the City would need to withhold cash from deposits. As a result, the \$260.00 withheld from the deposits is considered improper and is included in **Exhibit A**.

**Table 5**

<b>Time Period</b>	<b>Total Checks and Cash per Deposit Slip</b>	<b>Amount Withheld</b>
07/15/05	\$ 385.00	100.00
07/18/05	30.00	20.00
08/11/05	217.00	100.00
08/15/05	1,183.06	40.00
Total	\$1,815.06	260.00

**Waste Management Collections** - For the period of Ms. Gingerich’s employment, the City collected monthly waste management fees of \$10.00 per household. Ms. Gingerich was responsible for mailing

quarterly waste management billings, receiving payments, applying payments to customer accounts and depositing payments received into the City's checking account.

We reviewed deposit slips for deposits made to the City's accounts for the period January 1, 2004 through May 3, 2006. This period includes billings for December 2003 through May 2006. According to the Mayor, several citizens routinely pay their waste management bills with cash; however, receipts were not issued for collections. Using the City's deposit slips, we did not identify any cash deposits for waste management collections between January 1, 2004 and May 3, 2006. However, we identified cash deposits totaling \$2,459.81 in Ms. Gingerich's personal bank accounts between April 26, 2004 and March 8, 2006. The cash deposits ranged from \$30.00 to \$520.00 each and are listed in **Exhibit F**.

Deposits to the City's checking accounts for waste management collections from January 1, 2004 through May 31, 2006 are summarized in **Table 6**.

<b>Time Period</b>	<b>Recorded Collections</b>
01/01/04 – 12/31/04	\$ 3,600.95
01/01/05 – 12/31/05	3,032.45*
01/01/06 – 05/31/06	2,389.62
Total	<u>\$ 9,023.02</u>

\*Including \$260.00 cash withheld from deposit.

According to billing statements for the period March 2006 through May 2006, the City has 46 households that pay waste management fees. As illustrated by **Table 7**, if all households paid their waste management billings in a timely manner, we would expect approximately \$13,340.00 of collections for the period January 2004 through May 2006. However, the collections recorded on the bank deposit slips total approximately \$9,000.00, as illustrated in **Table 6**. This is approximately \$4,300.00 less than the amount expected.

Based on our review of recent billing statements, past due balances totaled approximately \$1,000.00 at both the beginning and end of the period we reviewed. As a result, an allowance for past due accounts has not been included in our calculation. The \$4,300.00 calculated difference has been illustrated in **Table 7** and included in **Exhibit A**.

<b>Description</b>	<b>Amount</b>
Monthly waste management fee per household	\$ 10.00
x Number of households	46
x Number of months between 01/01/04 - 05/31/06	<u>29</u>
Expected waste management collections for 01/01/04 - 05/31/06	13,340.00
Less: Actual collections recorded on deposit slips	<u>9,023.02</u>
Undeposited collections, 01/01/04 - 05/31/06	<u>\$ 4,316.98</u>
Rounded amount included in <b>Exhibit A</b>	<u>\$ 4,300.00</u>

We also reviewed Ms. Gingerich's waste management account. We did not identify any waste management fees deposited to the City's checking account for Ms. Gingerich's household. The City should have collected \$270 from Ms. Gingerich's household during her period of employment with the

City. We have not included this amount in **Exhibit A** because it has been included in the calculation shown in **Table 7**.

**Rental of Community Center** – The Community Center is available for rent for private purposes. The fee to rent the Community Center is \$25. Because the City did not maintain adequate records for collections of rental fees during the period of our review, we are unable to determine any undeposited collections.

**PAYMENTS BY MS. GINGERICH**

While reviewing payment history for the City’s electric and water billings, we identified 5 occasions where Ms. Gingerich issued a check from her personal checking account to pay an obligation on behalf of the City. However, only 4 payments were actually credited to the City’s account. The 4 payments made by Ms. Gingerich have been summarized in **Table 8**.

**Table 8**

<b>Check Number</b>	<b>Date Issued</b>	<b>Date Cleared</b>	<b>Payee</b>	<b>Amount</b>
1510	06/17/05	06/21/05	Wapello Water	\$ 34.16
1604	09/18/05	09/20/05	Wapello Water	38.32
1671	11/20/05	11/22/05	Wapello Water	36.02
1855	04/19/06	04/25/06	Wapello Water	36.33
Total				\$144.83

In addition to the payments listed in **Table 8**, Ms. Gingerich attempted to make a \$243.03 payment to Alliant Energy on behalf of the City using check number 1853 drawn on her personal checking account. The payment was posted to the City’s Alliant Energy billing statement on April 25, 2006. However, the payment was reversed on May 9, 2006 because the balance in Ms. Gingerich’s personal bank account was not sufficient to honor the check. The City subsequently paid the balance due. As previously stated, Alliant Energy assessed a returned check fee in the amount of \$15.00 to the City’s account as a result of the non-sufficient funds check. All other payments posted to the City’s Alliant Energy billing statement were traced to a check drawn on the City’s checking account. The \$144.83 paid from Ms. Gingerich’s personal checking account has been included on **Exhibit A** as an offset to the total amount of improper disbursements and undeposited collections.

**ADDITIONAL INFORMATION**

**Certificates of Deposit** – When Ms. Gingerich began employment with the City in January 2004, the City held 3 certificates of deposit. The certificates are listed in **Table 9**.

**Table 9**

<b>Certificate Number</b>	<b>Date Opened</b>	<b>Opening Balance</b>
20734	09/04/99	\$ 5,000.00
20972	07/24/00	3,090.22
21647	06/06/02	7,132.49
Total		\$15,222.71

During the Council meeting held February 15, 2005, the Council approved full payment of the remaining mortgage on the Community Center. Payment was to be made with the proceeds from the certificates of deposit if there were no penalties for early redemption of the certificates. Ms. Gingerich was asked to determine if penalties would be incurred. During the Council meeting held March 21, 2005, the Clerk informed the Council the City's budget would need to be amended before the debt could be retired. The budget was subsequently amended.

Financial information presented by the Clerk at the May 16, 2005 Council meeting showed the value of the 3 certificates totaled \$17,280.24. The information presented to the Council is summarized in **Table 10**.

**Table 10**

Certificate Number	Date Opened	Balance
20734	09/04/99	\$ 5,986.74
20972	07/24/00	3,707.88
21647	06/06/02	7,585.62
Total		<u>\$17,280.24</u>

The minutes from the meeting document the final payment on the Community Center mortgage was to be \$10,254.00. The Council approved redeeming certificate numbers 20734 and 20972 to retire the debt, with the remaining \$559.38 to be paid with funds from the City's checking account.

Ms. Gingerich did not redeem the certificates and retire the debt as instructed by the Council. Rather, each of the 3 certificates were closed by Ms. Gingerich between December 15, 2005 and February 21, 2006 and deposited into the City's checking account. By reviewing the bank statements for the City's checking account, we determined the proceeds were deposited on the same days the 3 certificates were redeemed. **Table 11** summarizes the redemption information for the 3 certificates.

**Table 11**

Certificate Number	Date Redeemed	Date Council Authorized Closure	Closing Balance
20734	02/21/06	05/16/05	\$ 6,061.94
20972	12/15/05	05/16/05	3,724.19
21647	01/03/06	Not authorized	7,593.35
Total			<u>\$17,379.48</u>

According to the bank holding the mortgage, the City owed \$9,975.97 as of May 3, 2006. Copies of the certificates and related withdrawal slips have been included in **Appendix 5**. Because the proceeds of the certificates were deposited to the City's checking account, they have not been separately included in **Exhibit A**.

**Payments to the Mayor and Council Members** – The Mayor and Council members are paid each December. The Mayor receives \$295 per year, while the Council members receive \$10 for each meeting attended. There was no documentation to support the amount paid to the Mayor and Council members. The attendance identified in Council minutes was compared to the amount paid to each Council member for calendar years 2004 and 2005. For 2004, 2 Council members were paid \$10 more than the amount supported by attendance recorded for meetings. For 2005, 2 Council members were paid \$10 more than the amount supported by the minutes, while 1 member received \$20 less. We are unable to determine the reason for these insignificant variances. These are not included in **Exhibit A**.

**Use of Road Use Tax Funds** – The City received \$22,520.61 in Road Use Tax (RUT) funds from the State of Iowa for the period July 1, 2003 through May 30, 2006. RUT funds are to be accounted for separately from the City’s general operating funds. RUT funds are to be used for road construction and maintenance. The City did not keep separate records for the disbursements from the RUT funds. For the time period of our review, we identified over \$20,000 of disbursements that were allowable uses of the RUT funds. Therefore, while the City did not maintain proper accounting records for the RUT funds, it appears the funds were used for allowable purposes.

**Iowa Public Employees’ Retirement System (IPERS)** - We identified 4 checks issued from the City’s checking account to the Iowa Public Employees’ Retirement System (IPERS). As illustrated by **Table 12**, a check has not been issued to IPERS since October 2005. According to information available on IPERS’ website, IPERS coverage is “mandatory for permanent full and part-time employees, regardless of the amount of wages or compensation they receive, unless they are specifically excluded from coverage by law or allowed to elect out of IPERS coverage.” We confirmed with an IPERS’ representative a City Clerk cannot be excluded from coverage.

**Table 12**

<b>Check Number</b>	<b>Date Cleared</b>	<b>Memo</b>	<b>Amount</b>
1804	04/07/04	ID 50308	\$ 56.00
1836	07/19/04	-	75.60
1891	12/07/04	-	56.70
2016	10/03/05	-	122.36
Total			<u>\$ 310.66</u>

We confirmed with an IPERS’ representative the payments were for Ms. Gingerich and the Clerk prior to Ms. Gingerich. The IPERS contributions remitted were for both the employer and employee share. However, the employees’ share of contributions were not withheld from the \$200.00 monthly payroll checks issued to either Clerk.

We discussed the payments with the Mayor. He stated he was not aware the City was making contributions to IPERS until he reviewed bank information after Ms. Gingerich’s termination.

In addition, we did not find evidence the City had prepared a W-2 or 941 payroll report to report wages earned for either Clerk. The City has not complied with reporting requirements or with requirements established by IPERS.



## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the City of Pleasant Plain to process receipts and disbursements. An important aspect of internal control is to establish procedures that 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 noted 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 of Pleasant Plain's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former City Clerk had control over each of the following areas for the City:
- (1) Receipts – collecting, depositing and posting.
  - (2) Waste Management Receipts – billing, collecting, depositing, posting and reconciling.
  - (3) Disbursements – check preparation, signing, distribution and posting.
  - (4) Financial Reporting – receipt of the bank statement, reconciling bank balances to City records and preparation of financial reports for Council.

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

The City required dual signatures on check payments. However, blank checks were signed and given to the former City Clerk. Checks should not be signed until a specific payee and amount have been designated and the cosigner has reviewed the related supporting documentation to ensure the payment is appropriate.

In addition, bank statements should be delivered to and reviewed by an official that does not collect or disburse City funds. Bank reconciliations should be performed on a monthly basis.

- B. Financial Accounting Records – Very limited financial records were maintained by the City for the period of our investigation. Receipts and disbursements were not journalized and disbursements were not supported by invoices or other appropriate documentation.

Specifically, there were a number of disbursements paid to the former Clerk that were not supported by invoices or other documentation.

Also, pre-numbered receipts were not issued for collections.

In addition, monthly financial reports detailing bank balances submitted during Council meetings were not supported by the bank statements.

Recommendation – The City should establish formal accounting records to properly account for the City's receipts and disbursements. All disbursements should be approved prior to payment and documented in the minutes. All payments should be supported by invoices or other appropriate documentation.

All checks should be prepared and signed by the City Clerk and subsequently reviewed and cosigned by a designated Council member. The review should include comparing invoices and supporting documentation to the check.

The City Clerk should issue pre-numbered receipts for all collections and account for the numerical sequence of the receipts.

- C. Reconciliation of Waste Management Billings – We are unable to determine if waste management collections were properly deposited. There was no documentation collections were reconciled to customer accounts.

Recommendation – Procedures should be established to reconcile waste management billings, collections and delinquencies for each billing period. The City Council or an independent person designated by the City Council should review the reconciliations and monitor delinquencies.

- D. Minutes – An official signed copy of the minutes was not available at the City. The minutes reviewed during fieldwork were obtained from a Council member. The minutes reviewed did not always contain an accurate and detailed listing of individual bills to be approved for payment.

In addition, no record of Council member attendance at the Council meetings was kept to support the annual salary payments to Council members.

Recommendation – The City should keep a written record of all meetings held. The minutes should include all actions taken at the meeting, including a detailed listing of all individual bills approved. Also, the minutes should indicate members in attendance and be signed by a responsible individual to attest to the actions taken.

- E. Use of Road Use Tax Funds – Road Use Tax (RUT) funds are to be accounted for separately from the City's general operating funds and used for road construction and maintenance. The City did not keep separate records for the disbursements from the RUT funds.

Recommendation – The City should account for RUT funds in such a manner to ensure they are not used for general operating purposes. Records should be maintained to show the use of the RUT funds.

- F. Iowa Public Employees' Retirement System (IPERS) – Required contributions to IPERS have not been made since October 2005. According to information available on IPERS' website, IPERS coverage is "mandatory for permanent full and part-time employees, regardless of the amount of wages or compensation they receive, unless they are specifically excluded from coverage by law or allowed to elect out of IPERS coverage." We confirmed with an IPERS' representative a City Clerk cannot be excluded from coverage.

We also confirmed with an IPERS' representative the payments made were for both the employer and employee share of contributions. However, the employees' share of contributions were not withheld from the \$200.00 monthly payroll checks issued to either Clerk.

In addition, we did not find evidence the City had prepared a W-2 or 941 payroll report to report wages earned for either Clerk.

Recommendation – The City should consult with IPERS officials to determine if any action is necessary to comply with IPERS regulations. In addition, the City should implement procedures to ensure required deductions are made from employee pay and tax forms are completed and filed as required.

## **Exhibits**

**Report on Special Investigation of the  
City of Pleasant Plain**

Report on Special Investigation of the  
City of Pleasant Plain

Summary of Findings  
For the period January 1, 2004 through May 3, 2006

<b>Description</b>	<b>Exhibit / Table / Page Number</b>	<b>Amount</b>
Improper Disbursements:		
Checks issued to Ms. Gingerich	<b>Table 3</b>	\$42,118.80
Checks payable to Cash	<b>Exhibit C</b>	7,343.00
Cash withdrawals	<b>Table 4</b>	750.00
Wal Mart purchases	<b>Exhibit D</b>	6,726.36
Payments to other vendors	<b>Exhibit E</b>	3,213.33
Overdraft charges, late fees and returned check fee	<b>Page 10</b>	146.28
Total improper disbursements		\$60,297.77
Undeposited Collections:		
Funds withheld from deposit	<b>Table 5</b>	260.00
Waste management collections	<b>Table 7</b>	4,300.00
Total undeposited collections		4,560.00
Total improper disbursements and undeposited collections		64,857.77
Less: Payments by Ms. Gingerich	<b>Table 8</b>	(144.83)
Total		\$64,712.94

**Exhibit B**Report on Special Investigation of the  
City of Pleasant PlainChecks Issued to Ms. Gingerich  
For the period January 1, 2004 through May 3, 2006

<b>Per Check</b>						
<b>Bank Statement Date</b>	<b>Check Number</b>	<b>Payee</b>	<b>Check Memo</b>	<b>Amount</b>	<b>Signers</b>	
03/17/04	1790	Clark Ann Gingerich	February Salary	\$ 200.00	MS/PR	
03/31/04	1798	Clark Ann Gingerich	March Salary	200.00	MS/CG	
04/16/04 #	1810	Clark Ann Gingerich	April Salary	200.00	CM/CG	
05/04/04	1815	Clark Ann Gingerich	-	200.00	CM/CG	
05/14/04 #	1821	Clark Ann Gingerich	Salary	200.00	CM/CG	
06/08/04 #	1830	Clark Ann Gingerich	Salary	200.00	MS/CG	
07/06/04	1835	Clark Ann Gingerich	Salary	200.00	MS/CG	
07/16/04 #	1843	Clark Ann Gingerich	-	200.00	MS/CG	
08/02/04	1852	Clark Ann Gingerich	-	200.00	CM/CG	
08/12/04 #	1854	Clark Ann Gingerich	-	200.00	CM/CG	
08/25/04	1847	Clark Ann Gingerich	-	200.00	CM/CG	
09/14/04	1855	Clark Ann Gingerich	-	200.00	CM/CG	
09/22/04	1858	Clark Ann Gingerich	-	200.00	CM/CG	
10/01/04 #	1870	Clark Ann Gingerich	-	200.00	CM/CG	
10/11/04	1873	Clark Ann Gingerich	-	200.00	CM/CG	
10/25/04 #	1875	Clark Ann Gingerich	-	200.00	CM/CG	
10/26/04 #	1874	Clark Ann Gingerich	-	410.00	CM/CG	
11/08/04 #	1882	Clark Ann Gingerich	11-Salary	200.00	CM/CG	
11/23/04 #	1894	Clark Ann Gingerich	Salary	200.00	CM/CG	
11/30/04 #	1910	Clark Ann Gingerich	Dec Sal + Comp +Reimb	600.00	CM/CG	
12/13/04 #	1901	Clark Ann Gingerich	-	200.00	CM/CG	
12/15/04 #	1902	Clark Ann Gingerich	Comp	300.00	CM/CG	
12/22/04 #	1908	Clark Ann Gingerich	1/2 Comp	500.00	CM/CG	
01/10/05	1912	Clark Ann Gingerich	1,2,3	600.00	CM/CG	
01/11/05	1913	Clark Ann Gingerich	Comp	200.00	CM/CG	
01/14/05 #	1919	Clark Ann Gingerich	-	200.00	CM/CG	
01/24/05	1924	Clark Ann Gingerich	2 & 3	400.00	CM/CG	
02/07/05	1927	Clark Ann Gingerich	1/2 Comp	600.00	CM/CG	

Report on Special Investigation of the  
City of Pleasant Plain

Checks Issued to Ms. Gingerich  
For the period January 1, 2004 through May 3, 2006

<b>Per Check</b>					
<b>Bank Statement Date</b>	<b>Check Number</b>	<b>Payee</b>	<b>Check Memo</b>	<b>Amount</b>	<b>Signers</b>
02/17/05	1934	Clark Ann Gingerich	2 & 3	400.00	CM/CG
02/22/05	1929	Clark Ann Gingerich	Comp	600.00	CM/CG
02/25/05	1938	Clark Ann Gingerich	1/2 comp 4-6 & P.R.	600.00	CM/CG
03/07/05 #	1936	Clark Ann Gingerich	Wage	200.00	CM/CG
03/14/05	1945	Clark Ann Gingerich	Reim	600.00	CM/CG
03/21/05	1932	Clark Ann Gingerich	4 Comp	200.00	CM/CG
03/25/05	1952	Clark Ann Gingerich	F.P Phone/EI	600.00	MS/CG
04/07/05	1955	Clark Ann Gingerich	-	200.00	MS/CG
04/21/05	1937	Clark Ann Gingerich	Final Comp	600.00	MS/CG
05/02/05	1950	Clark Ann Gingerich	-	200.00	MS/CG
05/10/05	1965	Clark Ann Gingerich	5/6	400.00	MS/CG
05/12/05 #	1964	Clark Ann Gingerich	Comp 1/2 Aldi supply	500.00	MS/CG
05/17/05	1966	Clark Ann Gingerich	-	625.00	MS/CG
06/06/05	1971	Clark Ann Gingerich	-	600.00	MS/CG
06/13/05	1974	Clark Ann Gingerich	-	650.00	MS/CG
06/17/05 #	1975	Clark Ann Gingerich	Reim COM	400.00	MS/CG
06/21/05	2026	Clark Ann Gingerich	-	500.00	MS/CG
06/27/05	2027	Clark Ann Gingerich	-	500.00	MS/CG
07/05/05	2036	Clark Ann Gingerich	-	400.00	MS/CG
07/08/05	2037	Clark Ann Gingerich	Com y	600.00	MS/CG
07/19/05	2038	Clark Ann Gingerich	7 & 8	500.00	MS/CG
07/22/05	2040	Clark Ann Gingerich	Com 7 & 8	400.00	MS/CG
07/27/05	2041	Clark Ann Gingerich	Reim w/ I	200.00	MS/CG
08/01/05	2042	Clark Ann Gingerich	Reim Water/Ink/P.S	200.00	MS/CG
08/05/05	2043	Clark Ann Gingerich	Comp/ All Y	800.00	MS/CG
08/10/05	2050	Clark Ann Gingerich	Comp F.	400.00	MS/CG
08/15/05	2049	Clark Ann Gingerich	8	400.00	MS/CG
08/18/05 #	2001	Clark Ann Gingerich	-	400.00	MS/CG

**Exhibit B**Report on Special Investigation of the  
City of Pleasant PlainChecks Issued to Ms. Gingerich  
For the period January 1, 2004 through May 3, 2006

<b>Per Check</b>					
<b>Bank Statement Date</b>	<b>Check Number</b>	<b>Payee</b>	<b>Check Memo</b>	<b>Amount</b>	<b>Signers</b>
08/24/05	2004	Clark Ann Gingerich	R of Y	800.00	MS/CG
08/26/05	2005	Clark Ann Gingerich	Comp Y End	250.00	MS/CG
09/02/05	2006	Clark Ann Gingerich	SALARY	500.00	MS/CG
09/13/05	2010	Clark Ann Gingerich	10,11,12	600.00	MS/CG
09/20/05	2011	Clark Ann Gingerich	-	600.00	CM/CG
09/23/05	2012	Clark Ann Gingerich	Comp 10 & 11	400.00	CM/CG
09/27/05	2013	Clark Ann Gingerich	Reim Water Wal	600.00	CM/CG
10/18/05	2021	Clark Ann Gingerich	-	600.00	CM/CG
10/24/05	2201	Clark Ann Gingerich	Sal/Wal	600.00	CM/CG
10/27/05	2204	Clark Ann Gingerich	Reim-Men X 3 P.CB	1,000.00	CM/CG
10/28/05	2205	Clark Ann Gingerich	10, 11, 12 W.	600.00	CM/CG
11/02/05	2210	Clark Ann Gingerich	Comp R/ phone	400.00	CM/CG
11/03/05	2212	Clark Ann Gingerich	Reim S/CC	400.00	CM/CG
11/14/05	2211	Clark Ann Gingerich	CBC reim	675.00	CM/CG
11/22/05	2214	Clark Ann Gingerich	Comp 10-12	600.00	MS/CG
11/25/05	2215	Clark Ann Gingerich	Salary 1/3	800.00	MS/CG
11/29/05	2217	Clark Ann Gingerich	12 12 3 1/2	800.00	MS/CG
12/05/05	2223	Clark Ann Gingerich	Reim Water/ Phone/ Elec X2	958.80	MS/CG
12/12/05	2226	Clark Ann Gingerich	Comp 123	800.00	MS/CG
12/13/05	2224	Clark Ann Gingerich	Sal 1,2,3	600.00	MS/CG
12/16/05	2227	Clark Ann Gingerich	Comp 12 /11	600.00	MS/CG
12/20/05	2231	Clark Ann Gingerich	Reim / Sal	600.00	MS/CG
01/05/06	2249	Clark Ann Gingerich	Salary 4	2,000.00	MS/CG
01/10/06	2251	Clark Ann Gingerich	Comp Salary	800.00	MS/CG
01/11/06	# 2253	Clark Ann Gingerich	Salary	200.00	MS/CG
01/17/06	2259	Clark Ann Gingerich	-	600.00	MS/CG
01/20/06	2261	Clark Ann Gingerich	Comp 1-3	600.00	MS/CG
01/24/06	2262	Clark Ann Gingerich	1 for com/C	700.00	MS/CG



Report on Special Investigation of the  
City of Pleasant Plain

Checks Issued to Ms. Gingerich  
For the period January 1, 2004 through May 3, 2006

<b>Per Check</b>					
<b>Bank Statement Date</b>	<b>Check Number</b>	<b>Payee</b>	<b>Check Memo</b>	<b>Amount</b>	<b>Signers</b>
01/30/06	2263	Clark Ann Gingerich	1 for com/	400.00	MS/CG
02/22/06	2267	Clark Ann Gingerich	-	1,000.00	MS/CG
02/23/06	2268	Clark Ann Gingerich	Comp Reim	1,600.00	MS/CG
02/24/06	2269	Clark Ann Gingerich	Comp Year Increase X3	1,000.00	CM/CG
02/28/06	2272	Clark Ann Gingerich	-	250.00	CM/CG
03/02/06	2273	Clark Ann Gingerich	Sal 3,4	400.00	CM/CG
03/06/06	2276	Clark Ann Gingerich	-	400.00	CM/CG
03/13/06	2278	Clark Ann Gingerich	Bud Sal	500.00	CM/CG
03/23/06	2287	Clark Ann Gingerich	Sal Comp	600.00	CM/CG
04/13/06	2293	Clark Ann Gingerich	Sal Comp	800.00	MS/CG
04/18/06	2298	Clark Ann Gingerich	Sal	600.00	MS/CG
04/21/06	2300	Clark Ann Gingerich	Elec/Wat/Sal	1,000.00	MS/CG
		Total		<u>\$ 47,518.80</u>	

# - Redeemed for cash

MS - Martha Symmonds, Council Member

PR - Peg Roberts, Clerk that preceded Ms. Gingerich

CM - Carol Meyers, Council Member

CG - Clark Ann Gingerich, former City Clerk

**Report on Special Investigation of the  
City of Pleasant Plain**

Report on Special Investigation of the  
City of Pleasant Plain

Checks Payable to Cash  
For the period January 1, 2004 through June 30, 2006

<b>Bank Statement Date</b>	<b>Per Check</b>				
	<b>Check Number</b>	<b>Payee</b>	<b>Check Memo</b>	<b>Amount</b>	<b>Signers</b>
08/18/04	1849	Cash	R to S	\$ 225.00	CM/CG
09/23/04	1867	Cash	A/C C.J.P	413.00	CM/CG
10/18/04	1857	Cash	-	600.00	CM/CG
03/31/05	1953	Cash	C Pet & AC Hook	600.00	MS/CG
09/07/05	2009	Cash	Petti	200.00	MS/CG
10/31/05	2206	Cash	Pet	100.00	CM/CG
11/14/05	2209	Cash	Water supplies/office	325.00	CM/CG
11/22/05	2213	Cash	Pet and Supply	250.00	MS/CG
12/12/05	2220	Cash	Community Build Work	450.00	MS/CG
12/21/05	2237	Cash	-	400.00	MS/CG
12/30/05	2240	Cash	SP	100.00	MS/CG
01/10/06	2252	Cash	A Sup	250.00	MS/CG
01/12/06	2254	Cash	IC Sup Comp Office	200.00	MS/CG
01/18/06	2260	Cash	Comm beat	200.00	MS/CG
02/14/06	2250	Cash	Elect/Sup	400.00	MS/CG
02/21/06	2264	Cash	Gravel	300.00	MS/CG
02/27/06	2270	Cash	Chair	400.00	CM/CG
03/07/06	2274	Cash	Sup	250.00	CM/CG
03/20/06	2285	Cash	Crem	600.00	CM/CG
03/31/06	2289	Cash	Petti	500.00	CM/CG
04/04/06	2291	Cash	-	150.00	CM/CG
04/13/06	2294	Cash	Supply/Petitte	300.00	MS/CG
04/28/06	2303	Cash	Peti	100.00	MS/CG
05/02/06	2304	Cash	Supplies Office	30.00	MS/CG
			Total	<u>\$7,343.00</u>	

MS - Martha Symmonds, Council Member

PR - Peg Roberts, Clerk that preceded Ms. Gingerich

CM - Carol Meyers, Council Member

CG - Clark Ann Gingerich, former City Clerk

Report on Special Investigation of the  
City of Pleasant Plain

Wal Mart Purchases  
For the period January 1, 2004 through May 3, 2006

Receipt Date	Receipt Total	Description Per Receipt	Additional Description
02/16/04	\$ 13.08	NR9 Northern Reg 24R Equate Clear Lqd Sp Bounty Reg 8R	Bathroom Tissue Liquid Soap Paper Towels
02/21/04	275.82	Cell Phone 400Min Card FX Marker Portfolio Notebook Crayons Crayons Ink Cart Ink Cart Photo Album Paper Photo Paper Ph Ast 20 Sh	400 Minute Calling Card       Ink Cartridge Ink Cartridge
02/24/04	8.23	13GL GV Drawstring 20 Flex Key Tag	Trash Bags
03/29/04	49.78	39GL GV Club DS 30CT 100CT Asst Push Pins GP Copy Paper Rid X Powder Ez Brush Superglue Neu Hlthy Skin Lmu Address Label Large Address Labels Value Staple Pack Post It Cube Ultra Mr. Clean Eraser	Trash Bags Office Supplies     Neutrogena Healthy Skin    Post It Notes
04/02/04	61.70	Glade Oil Fan Warmer Glade Oil Fan Warmer 200 Min Airtime Card	   200 Minute Calling Card
05/05/04	81.20	GP Copy Paper 300Unit Prepaid Card Post It 4x6 Notes	   300 Minute Calling Card Post It Notes
05/19/04	191.44	2.4GHZ Analog CIDCW Sony 30Pk CDR Jewel Ear Bud Earphone X4270 Four in One	Telephone Sony CDs - 30 Head Phones Lexmark Copier, Printer, Scanner, and Fax
05/20/04	13.26	10Ft USB Cable	USB Computer Cable - 10 Feet
05/24/04	36.77	OM 10 CT Meat Wiener Bush Hmsty Bake Bean BC Ham Hlp Crm Strog	Oscar Meyer Hot Dogs - 10 pack Bush Home Style Baked Beans Hamburger Helper

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	\$ 5.98	-	-	-	5.98
1	1.42	-	-	-	1.42
1	5.68	-	-	-	5.68
1	69.46	69.46	15.61	85.07	-
1	78.66	78.66	-	78.66	-
3	3.44	-	-	-	10.32
1	0.50	0.50	-	0.50	-
2	2.24	-	-	-	4.48
2	1.02	2.04	-	2.04	-
1	1.96	1.96	-	1.96	-
1	27.97	-	-	-	27.97
1	31.67	-	-	-	31.67
4	1.96	7.84	-	7.84	-
1	3.50	-	-	-	3.50
3	4.78	14.34	-	14.34	-
1	7.47	7.47	-	7.47	-
1	1.50	-	-	-	1.50
1	0.79	-	-	-	0.79
1	5.94	-	-	-	5.94
1	0.96	-	-	-	0.96
1	2.87	-	-	-	2.87
1	5.94	-	-	-	5.94
1	2.97	-	-	-	2.97
1	9.97	-	-	-	9.97
1	8.83	-	-	-	8.83
1	8.83	-	-	-	8.83
1	3.96	-	-	-	3.96
1	3.57	-	-	-	3.57
1	1.88	-	-	-	1.88
1	6.64	6.64	-	6.64	-
1	6.64	6.64	-	6.64	-
1	48.42	48.42	-	48.42	-
1	2.87	-	-	-	2.87
1	73.86	73.86	-	73.86	-
1	4.47	-	-	-	4.47
1	48.72	-	-	-	48.72
1	15.00	-	-	-	15.00
1	9.00	9.00	-	9.00	-
1	118.72	-	-	-	118.72
1	13.26	-	-	-	13.26
1	1.50	1.50	0.14	1.64	-
1	0.98	0.98	-	0.98	-
1	1.38	1.38	-	1.38	-

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Receipt Date	Receipt Total	Description Per Receipt	Additional Description
		& Franks	
		GG Mexicorn	Green Giant Mexican Style Corn
		AE 2% RF Milk Gal	1% Milk
		KLK Raisin Bran	Kellog Raisin Bran Cereal
		Reduced Meat 9303	
		KFT Amer Single 16oz	Kraft American Cheese Singles - 16 ounces
		GV Hot Dog Buns	Great Value Hot Dog Buns
		AE Cot Chse Of 24oz	Anderson Erickson Cottage Cheese - 24 ounce
		Banana Prem 40# DM	Bananas
		Bush Bst Sc Bk Bean	Bush Boston Style Baked Beans
		GV Texas Chse Toast	Great Value Cheesy Texas Toast
		GV Sour Cream	Great Value Sour Cream
		Sunny D 6pk Original	Sunny Delight 6 pack
		Tyson Chicken Patty	Tyson Chicken Patty
		SL Delightful Wheat	Sara Lee Wheat Bread
05/24/04	91.37	Tension Rod 28-48	
		To/Tootsie Roll Midg	Candy
		KC Masterpiece Orig	Barbecue Sauce
		24" Triple Strength	
		10' USB Device Cable	USB Computer Cable - 10 Feet
		Nautical Sinkstopper	
		Splnda No Cal Sweetn	Splenda No Calorie Sweetener
		Privacy Knob Ab	
		Shrek Body Wash	
		Shrek Liquid Soap	
		SS LHS 7.5+50% M&H	
		SS 7.5Oz+50% APL/MEL	
		Shrek Toothpaste Choc	
		Ladies Tote	
05/24/04	402.16	Oval Pool- layaway purchase	
		Pool/Spa/Thr- layaway purchase	
		Lounge- layaway purchase	
		Less previous layaway payment	
06/02/04	151.93	Brwny Spdrman	Paper Towels
		Cott Wipe 42	Bathroom Tissue
		QS Flash	
		Brush Refill	
		Shrek DVD 2 Pk	
		Miracle DVD	
		Bird Food	
		Ready Brush	
		Puffs Cube	Tissue
		H B Gem Fdr	
		Cat Litter	
		Tab Floater	

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	0.78	0.78	-	0.78	-
2	0.75	1.50	-	1.50	-
1	2.86	2.86	-	2.86	-
1	2.50	2.50	-	2.50	-
1	4.51	4.51	-	4.51	-
1	2.84	2.84	-	2.84	-
1	0.82	0.82	-	0.82	-
1	2.76	2.76	-	2.76	-
1.55	0.47	0.74	-	0.74	-
1	0.98	0.98	-	0.98	-
1	1.98	1.98	-	1.98	-
1	1.25	1.25	-	1.25	-
1	2.37	2.37	-	2.37	-
1	4.88	4.88	-	4.88	-
1	2.00	2.00	-	2.00	-
3	2.57	7.71	4.29	12.00	-
1	1.58	1.58	-	1.58	-
1	9.18	9.18	-	9.18	-
1	1.43	1.43	-	1.43	-
1	17.88	17.88	-	17.88	-
2	1.94	3.88	-	3.88	-
1	6.32	6.32	-	6.32	-
1	7.47	7.47	-	7.47	-
1	3.26	3.26	-	3.26	-
1	2.94	2.94	-	2.94	-
1	1.47	1.47	-	1.47	-
1	1.47	1.47	-	1.47	-
1	2.96	2.96	-	2.96	-
1	19.53	19.53	-	19.53	-
1	398.00	398.00	-	398.00	-
1	5.93	5.93	-	5.93	-
1	17.62	17.62	-	17.62	-
1	(19.39)	(19.39)	-	(19.39)	-
1	2.47	2.47	8.51	10.98	-
1	1.94	1.94	-	1.94	-
1	6.96	6.96	-	6.96	-
1	2.67	2.67	-	2.67	-
1	18.87	18.87	-	18.87	-
1	19.82	19.82	-	19.82	-
2	0.97	1.94	-	1.94	-
1	9.44	9.44	-	9.44	-
2	0.84	1.68	-	1.68	-
1	5.77	5.77	-	5.77	-
1	13.58	13.58	-	13.58	-
1	8.73	8.73	-	8.73	-

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Receipt Date	Receipt Total	Description Per Receipt	Additional Description
		Swing	
		Ketchup Plas	
		HTH Tab 5 lb	
		Batteries	
		Vanity Nap	Napkins
		Cottnl 12 RI	Bathroom Tissue
06/17/04	146.83	Wm File Folder	File Folder
		Index Card	
		Pen	
		Pen/Pencil	
		200min Card	200 Minute Calling Card
		400min Card	400 Minute Calling Card
07/26/04	65.45 ^	Ink Cart	Ink Cartridge
		Jack S Pizza	Jack Sausage Pizza
		Plug Ins	Air Freshener
		Hefty Bowl	
		1Zip VP GL F	
		Pressnseal	Press'n Seal Saranwrap
		Swiffer Wet	
		Bounty 2RL	Paper Towels
		Gain Liqui X	Laundry Detergent
		Gain Fabric	Fabric Softener
07/28/04	20.64	60Qt Cooler	
08/09/04	63.60	Porch Rocker	
08/22/04	283.45	Utility Ltr.	
		Viva Cloth	Paper Towels
		Canning Caps	
		31 Gal Tote	31 Gallon Tote
		Crystal Lite	
		Lptn Tea	Lipton Tea
		GV White Brd	Great Value White Bread
		Baked Beans	
		Country Time	Lemonade Mix
		Crystal Lite	
		NB Oreo	Nabisco Oreo Cookies
		Cake	
		KLK Cereal	Kellogg Cereal
		Variety Snak	Variety Snack
		Gain Fabric	Fabric Softener
		Foam Cups	
		Foam Cups	
		Clorox Wip X	Clorox Cleaning Wipes
		1 Milk	1% Milk
		Bounty 2RI	Paper Towels



Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	19.88	19.88	-	19.88	-
1	1.57	1.57	-	1.57	-
1	16.72	16.72	-	16.72	-
1	4.82	4.82	-	4.82	-
1	1.82	1.82	-	1.82	-
1	4.74	4.74	-	4.74	-
1	1.77	-	8.31	8.31	1.77
1	0.92	-	-	-	0.92
1	4.47	-	-	-	4.47
1	4.28	-	-	-	4.28
1	48.42	48.42	-	48.42	-
1	78.66	78.66	-	78.66	-
1	27.97	27.97	3.44	31.41	-
2	2.37	4.74	-	4.74	-
1	2.97	2.97	-	2.97	-
1	1.87	1.87	-	1.87	-
2	2.98	5.96	-	5.96	-
1	2.88	2.88	-	2.88	-
1	3.94	3.94	-	3.94	-
1	2.98	2.98	-	2.98	-
1	4.74	4.74	-	4.74	-
1	3.96	3.96	-	3.96	-
1	19.47	19.47	1.17	20.64	-
2	30.00	60.00	3.60	63.60	-
1	3.84	-	14.61	14.61	3.84
1	0.97	-	-	-	0.97
1	2.26	2.26	-	2.26	-
2	7.92	15.84	-	15.84	-
2	2.42	4.84	-	4.84	-
1	3.17	3.17	-	3.17	-
1	0.63	0.63	-	0.63	-
4	0.75	3.00	-	3.00	-
2	1.90	3.80	-	3.80	-
1	2.42	2.42	-	2.42	-
1	2.50	2.50	-	2.50	-
1	1.16	1.16	-	1.16	-
1	2.18	2.18	-	2.18	-
2	5.00	10.00	-	10.00	-
1	3.96	3.96	-	3.96	-
1	0.83	0.83	-	0.83	-
4	1.07	4.28	-	4.28	-
1	2.37	-	-	-	2.37
1	2.68	2.68	-	2.68	-
1	3.42	-	-	-	3.42

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Receipt Date	Receipt Total	Description Per Receipt	Additional Description
		Dixie Plates	Paper Plates
		Forks	
		Teaspoons	
		Combo Plaswr	Plastic Silverware
		3CT Serving Set	3 Count Serving Set
		Air Freshener	
		Dawn 25	Dish Soap
		Batteries	
		Blk Ink Cart	Black Ink Cartridge
		Ink Cart	Ink Cartridge
		Air Freshener	
		200Min Card	200 Minute Calling Card
		GV 150Ct Plt	Great Value 150 Count Plates
		1 Use Camera	
		MG Npkn 120c	120 Count Paper Napkins
		Air Freshener	
		Air Freshener	
		Vanity Napkn	Paper Napkins
		Gain Liquid	Laundry Detergent
09/03/04	116.91	Department Number	
		Windex Mtn Berry	Mountain Berry Windex Window Cleaner
		Swift Refill 32CT	Swiffer Refill - 32 Count
		KC13 Cott Dbl 12RL	
		Wet Jet Pad Refill	Swiffer Wet Jet Refill
		Clorox Wipes Fresh	
		Dial Nat Décor Bonus	Dial Soap
		Pledge Org Oil Wipes	Pledge Wood Cleaner Wipes
09/10/04	32.48	Coppertop AAA 4pk	CopperTop AAA Batteries - 4 pack
		IA Single Bottle Dep	
		Haw Pnch Frt Pnch	Hawaiian Punch Fruit Punch
		Folgers Spec Roast	Folgers Coffee
		Coffee Mate	Coffee Creamer
		GV Sugar	Great Value
		Elect Gelpac Orange	Electrosol Gel Packs- Dishwasher Soap
		Elect Gelpac Apple	Electrosol Gel Packs- Dishwasher Soap
		Splnda No Cal Swetnr	Splenda Sweetener
		GV Lemonade Drk Mix	Great Value LEMONAIDE
		7Up Plus 20oz	7Up Plus Pop
09/13/04	52.30	5 Gallon Jug-Red	
		Super Stop Leak	
		GV Lemonade Drk Mix	Great Value LEMONAIDE
		Prestone Antifreeze	Antifreeze
09/16/04	48.53	50 Ct Security Env	Envelopes
		Techniclick .7 w/grp	Mechanical Pencil with Grip

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
2	3.88	7.76	-	7.76	-
2	0.96	1.92	-	1.92	-
2	0.96	1.92	-	1.92	-
1	0.96	0.96	-	0.96	-
4	1.12	4.48	-	4.48	-
1	4.77	4.77	-	4.77	-
1	1.87	1.87	-	1.87	-
1	7.97	7.97	-	7.97	-
1	19.83	-	-	-	19.83
2	27.97	-	-	-	55.94
1	2.47	2.47	-	2.47	-
1	48.42	48.42	-	48.42	-
1	2.88	2.88	-	2.88	-
1	6.96	6.96	-	6.96	-
1	0.73	0.73	-	0.73	-
1	7.44	7.44	-	7.44	-
1	7.44	7.44	-	7.44	-
1	1.96	1.96	-	1.96	-
1	8.97	8.97	-	8.97	-
1	80.00	80.00	6.62	86.62	-
1	2.48	2.48	-	2.48	-
1	6.92	6.92	-	6.92	-
1	6.48	6.48	-	6.48	-
1	5.84	5.84	-	5.84	-
1	2.46	2.46	-	2.46	-
2	1.42	2.84	-	2.84	-
1	3.27	3.27	-	3.27	-
1	2.74	2.74	0.93	3.67	-
4	0.05	0.20	-	0.20	-
1	1.97	1.97	-	1.97	-
1	5.32	5.32	-	5.32	-
1	2.36	2.36	-	2.36	-
1	1.88	1.88	-	1.88	-
1	2.88	2.88	-	2.88	-
1	2.88	2.88	-	2.88	-
1	6.32	6.32	-	6.32	-
2	1.50	3.00	-	3.00	-
4	0.50	2.00	-	2.00	-
2	17.27	34.54	2.96	37.50	-
1	4.83	4.83	-	4.83	-
1	1.50	1.50	-	1.50	-
1	8.47	8.47	-	8.47	-
2	0.94	-	2.75	2.75	1.88
1	2.67	-	-	-	2.67

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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
		5 Gallon Jug-Red	
		Gain Liq Islnd Fresh	Laundry Detergent
		Glade Wisp Hawaiian	Air Freshener
		13gal DS Forceflex	Trash Bags
		FBR Aireff Smr&Spl	Air Freshener
		Gain Liq Islnd Fresh	Laundry Detergent
09/18/04	61.44	Bread	
		Fin Colby Ja	Colby Jack Cheese
		Cott Cheese	
		Beef Roll	
		3 Ylw Onion	
		Sour Cream	
		Kr Singles	Kraft American Singles
		Baking Cocoa	
		Jello Pud	Jello Pudding
		Chk Patties	Chicken Patties
		GV Cheese Tst	Great Value Cheese Toast
		Cool Whip LT	
		Season Salt	
		Elbow Mac	Elbow Macarroni
		Kblr Vanwfr	Keelbler Vanilla Wafer
		Lasagne	
		Heinz Gl Crk	
		Hx Ketchup	
		Soup	
		AE Milk	
		Banannas	
09/25/04	48.87	4Inprem Multi Prints	4 inch photos
		IA Single Bottle Dep.	
		IA 12 Pk Bottle Dep.	
		Club Crackers	
		Townhouse Original	
		KR Velveeta Cheese	
		A&W Root Beer 20oz	
		Pepsi Dt 12pk Fm	
		Mt Dw Dt 12pk Fm	
		GV Split Top Wheat	Great Value Bread
		GV 1% Low Fat Milk	1% Milk
		Splnda No Cal Swetnr	Splenda Sweetener
		Splnda Sgr Bkng Blnd	Splenda Baking Sugar
09/28/04	68.61	Marz Carm Ap	T. Marzetto Carmel Apple Dip
		Crisco Stick	
		LOL FBT 3	
		Chk Patties	Chicken Patties

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	17.27	17.27	-	17.27	-
1	4.74	4.74	-	4.74	-
1	6.44	6.44	-	6.44	-
1	5.94	5.94	-	5.94	-
1	2.88	2.88	-	2.88	-
1	3.96	3.96	-	3.96	-
2	1.07	2.14	-	2.14	-
1	2.96	2.96	-	2.96	-
2	2.76	5.52	-	5.52	-
2	6.90	13.80	-	13.80	-
1	1.18	1.18	-	1.18	-
1	1.18	1.18	-	1.18	-
1	4.26	4.26	-	4.26	-
1	2.22	2.22	-	2.22	-
2	0.82	1.64	-	1.64	-
1	4.98	4.98	-	4.98	-
1	1.98	1.98	-	1.98	-
1	1.87	1.87	-	1.87	-
1	1.87	1.87	-	1.87	-
2	0.88	1.76	-	1.76	-
1	2.37	2.37	-	2.37	-
1	1.38	1.38	-	1.38	-
1	1.98	1.98	-	1.98	-
1	3.37	3.37	-	3.37	-
2	0.56	1.12	-	1.12	-
1	2.77	2.77	-	2.77	-
2.27	0.48	1.09	-	1.09	-
2	7.46	14.92	1.30	16.22	-
1	0.05	0.05	-	0.05	-
2	0.60	1.20	-	1.20	-
1	2.50	2.50	-	2.50	-
1	2.50	2.50	-	2.50	-
1	4.49	4.49	-	4.49	-
1	0.98	0.98	-	0.98	-
1	2.90	2.90	-	2.90	-
1	2.90	2.90	-	2.90	-
1	1.07	1.07	-	1.07	-
1	2.02	2.02	-	2.02	-
1	6.32	6.32	-	6.32	-
1	5.72	5.72	-	5.72	-
2	2.97	5.94	0.69	6.63	-
2	2.12	4.24	-	4.24	-
1	2.50	2.50	-	2.50	-
1	4.98	4.98	-	4.98	-

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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
		Jnsvl B-N-B	
		Chs H Dogs	Cheese Hot Dogs
		LOL Btr Qtrs	
		Kr Singles	Kraft American Singles
		Baking Chips	
		Morsels	
		GV Baking Soda	
		GV Brn Sugar	
		MM Mini Sem	Candy
		Walnuts	
		Mt Dew Dt 24	
		IA Dep	
		Kit Kat	Candy
		Rolo	Candy
		Hrshy Twlz	Candy
		Pizza	
		Quick Oats	
		Kellog Cereal	
		Buns	
		Bananas	
10/03/04	255.01	LOL Btr Qtrs	
		Cmp Nacho Sp	
		R W Pep Jack	Pepper Jack Cheese
		Soup	
		Cott Cheese	
		Soup	
		Mlkchoc MM	Candy
		Mark Rt Bct	
		Wldbry Ptart	
		Superglue	
		Labels	
		Splenda Blend	
		Chuck Roll	
		Syrup	
		Ink Cart	
		Bananas	
		NB Ritz	
		Rold Gold	Pretzels
		Scoops	Potato Chips
		Trans Tape	
		Chs H Dogs	Cheese Hot Dogs
		Soup	
		R W Pep Jack	Pepper Jack Cheese
		Hot Beans	

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	3.88	3.88	-	3.88	-
1	3.22	3.22	-	3.22	-
1	3.47	3.47	-	3.47	-
1	4.26	4.26	-	4.26	-
1	1.84	1.84	-	1.84	-
1	3.57	3.57	-	3.57	-
1	0.38	0.38	-	0.38	-
1	1.00	1.00	-	1.00	-
2	2.16	4.32	-	4.32	-
1	3.47	3.47	-	3.47	-
1	3.98	3.98	-	3.98	-
1	0.30	0.30	-	0.30	-
1	0.88	0.88	-	0.88	-
1	0.88	0.88	-	0.88	-
1	0.88	0.88	-	0.88	-
2	2.00	4.00	-	4.00	-
1	1.77	1.77	-	1.77	-
2	2.50	5.00	-	5.00	-
1	2.14	2.14	-	2.14	-
2.13	0.48	1.02	-	1.02	-
1	3.47	3.47	12.16	15.63	-
1	1.16	1.16	-	1.16	-
1	1.16	1.16	-	1.16	-
1	0.56	0.56	-	0.56	-
1	2.76	2.76	-	2.76	-
1	1.37	1.37	-	1.37	-
2	2.72	5.44	-	5.44	-
1	11.76	11.76	-	11.76	-
1	2.18	2.18	-	2.18	-
1	1.77	1.77	-	1.77	-
1	3.96	3.96	-	3.96	-
1	5.72	5.72	-	5.72	-
1	8.90	8.90	-	8.90	-
1	1.88	1.88	-	1.88	-
1	28.48	28.48	-	28.48	-
2.44	0.48	1.17	-	1.17	-
3	2.50	7.50	-	7.50	-
2	2.14	4.28	-	4.28	-
1	2.50	2.50	-	2.50	-
1	4.84	4.84	-	4.84	-
2	3.63	7.26	-	7.26	-
1	0.56	0.56	-	0.56	-
1	1.16	1.16	-	1.16	-
3	0.66	1.98	-	1.98	-

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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
		Peanuts	
		Copy Paper	
		1 Milk	
		Mt Dew Dt 24	
		IA Dep	
		Potato 5 lb	
		Gourds Bag	
		Indian Corn	
		Pumpkin Bag	
		Bread	
10/08/04	102.00	Phone Card	
		Gain Liquid	
		Gain Liquid	
		Baby Wipes	
		Pressnseal	Press'n Seal Saranwrap
		DG Tdlr Refill	
		Sheet	
		Pam Bir Spr	Pam Non Stick Spray
		Plug Ins	
		Air Freshener	
		Mt Dew	
		Ia Dep	
		Diaper Genie	
		MM Candy	Candy
		Candy Corn	Candy
		Milky Way Fu	Candy
		Hrshy Reese	Candy
		3 Musketeers	Candy
		MM Plain FS	Candy
		Peanuts	Candy
10/22/04	227.42	Mouthwash	
		Shower Lotio	
		Liquid Soap	
		Conditioner	
		Shampoo	
		Beef Roll	
		Crinkle Cuts	
		1 Milk	1 % Milk
		Bananas	
		BQT Trky PP	Turkey Pot Pie
		Chs H Dogs	Cheese Hot Dogs
		Anti-Perspir	
		Body Wash	
		Shampoo	



Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	1.97	1.97	-	1.97	-
2	2.87	5.74	-	5.74	-
2	2.47	4.94	-	4.94	-
1	6.72	6.72	-	6.72	-
1	1.20	1.20	-	1.20	-
1	1.48	1.48	-	1.48	-
2	3.76	7.52	-	7.52	-
3	3.76	11.28	-	11.28	-
2	3.76	7.52	-	7.52	-
2	2.00	4.00	-	4.00	-
1	78.66	78.66	-	78.66	-
1	8.97	8.97	5.26	14.23	-
1	3.96	3.96	-	3.96	-
1	1.97	1.97	-	1.97	-
1	2.88	2.88	-	2.88	-
1	5.97	5.97	-	5.97	-
1	6.88	6.88	-	6.88	-
1	2.44	2.44	-	2.44	-
2	2.97	5.94	-	5.94	-
2	3.32	6.64	-	6.64	-
1	3.00	3.00	-	3.00	-
1	0.60	0.60	-	0.60	-
1	23.44	23.44	-	23.44	-
1	2.24	2.24	-	2.24	-
4	1.96	7.84	-	7.84	-
2	2.00	4.00	-	4.00	-
1	2.00	2.00	-	2.00	-
1	2.00	2.00	-	2.00	-
2	2.00	4.00	-	4.00	-
1	1.97	1.97	-	1.97	-
1	6.96	6.96	8.81	15.77	-
1	5.44	5.44	-	5.44	-
1	3.14	3.14	-	3.14	-
1	2.84	2.84	-	2.84	-
1	5.34	5.34	-	5.34	-
1	6.90	6.90	-	6.90	-
1	3.97	3.97	-	3.97	-
2	2.47	4.94	-	4.94	-
2.59	0.48	1.24	-	1.24	-
3	0.44	1.32	-	1.32	-
2	3.63	7.26	-	7.26	-
1	3.64	3.64	-	3.64	-
1	3.27	3.27	-	3.27	-
1	0.78	0.78	-	0.78	-

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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
		Soup	
		Velveeta	
		Chowder	
		Soup	
		Ktf Am Singl	Kraft American Singles
		Beef Bologna	
		Air Freshener	
		GV Mozarell	Great Value Mozarella
		C/S Corn	Cream Style Corn
		Prk Steak JP	
		Cereal	
		Pop Tart	
		Klg Cereal	
		GM Cereal	
		Spag Sauce	
		Soup	
		Bread	
		BQT Trky PP	Turkey Pot Pie
		BQT Chkn PP	Chicken Pot Pie
		Sprite	
		IA Dep	
		Chk Patties	Chicken Patties
		1/4 Hamburge	
		Chl Mld Bean	
		Cott Cheese	
		Sour Cream	
		AW Flc Hood	Fleece Hood
		AW Mesh Shor	Mesh Shorts
		Men PW Jean	Jeans
		NCAA Woven S	Woven Shirt
		FG Canvas Ja	Canvas Jacket
11/04/04	222.72	Bounty SAS 6	
		Cottnl 12 RI	
		BQT Trky PP	Turkey Pot Pie
		BQT Chkn PP	Chicken Pot Pie
		Soup	
		GV Grn Bn Fr	Great Value Green Bean
		Beef Roll	
		Velveeta	
		Sandwich Bag	
		Cott Cheese	
		Crn Strw Ygr	Strawberry Yogurt
		WM Vibz Mech	
		Sharpener	
		Expo Dry	

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
2	0.56	1.12	-	1.12	-
1	3.97	3.97	-	3.97	-
1	1.44	1.44	-	1.44	-
1	1.44	1.44	-	1.44	-
1	1.89	1.89	-	1.89	-
1	3.54	3.54	-	3.54	-
1	2.84	2.84	-	2.84	-
1	1.86	1.86	-	1.86	-
2	0.38	0.76	-	0.76	-
1	11.09	11.09	-	11.09	-
2	2.50	5.00	-	5.00	-
1	2.18	2.18	-	2.18	-
1	2.50	2.50	-	2.50	-
1	2.44	2.44	-	2.44	-
2	1.50	3.00	-	3.00	-
2	0.56	1.12	-	1.12	-
2	2.00	4.00	-	4.00	-
2	0.44	0.88	-	0.88	-
5	0.44	2.20	-	2.20	-
2	0.60	1.20	-	1.20	-
2	0.05	0.10	-	0.10	-
1	4.98	4.98	-	4.98	-
1	4.97	4.97	-	4.97	-
4	0.66	2.64	-	2.64	-
1	2.76	2.76	-	2.76	-
1	1.18	1.18	-	1.18	-
1	14.88	14.88	-	14.88	-
2	3.00	6.00	-	6.00	-
2	12.97	25.94	-	25.94	-
1	8.83	8.83	-	8.83	-
1	34.82	34.82	-	34.82	-
2	9.28	18.56	12.57	31.13	-
2	6.48	12.96	-	12.96	-
4	0.44	1.76	-	1.76	-
5	0.44	2.20	-	2.20	-
4	0.83	3.32	-	3.32	-
2	0.42	0.84	-	0.84	-
1	6.90	6.90	-	6.90	-
1	3.97	3.97	-	3.97	-
1	0.97	0.97	-	0.97	-
1	2.76	2.76	-	2.76	-
2	1.78	3.56	-	3.56	-
1	2.92	2.92	-	2.92	-
1	2.88	2.88	-	2.88	-
1	1.97	1.97	-	1.97	-

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Receipt Date	Receipt Total	Description Per Receipt	Additional Description
		Accentrt 5 Ct	
		Expo Dry Era	
		Spag Sauce	
		13 G Trshbags	Trash Bags
		Gain Liquid	Laundry Detergent
		Ink Cart	
		Blk Ink Cart	
		Ink Cart	
		PC Software	
11/19/04	124.45	Fbrz Dscplyr	Febreeze Disk Player
		Hammock Disc	Febreeze Disk
		Barefoot Disc	Febreeze Disk
		Neon Note	
		Wm Bic Wite	
		Labels	
		Gift Tape	
		Tape Dispens	Tape dispenser
		Light Bulb	
		Air Freshner	Air Freshener
		Aireff Sprg	Air Freshener
		Envelopes	
		30G Trashbg	Trash Bags
		Paper	
		PC Paper	
		Binder	
		1 Econoview	
12/05/04	260.55	CD Player	
		Snuggle	Fabric Softener
		Gain Liquid	Laundry Detergent
		GM Truck Kit	
		Sweetner	
		Software	
		Telephone	
		Fabric	4.5 Yards of Fabric
01/06/05	51.81	200min Card	200 Minute Calling Card
01/21/05	153.01	Ktchn Towel	Kitchen Towel
		Dishcloth	
		We	
		Pot Holder	
		Etcha Sketch	Toys
		Ink Cart	Ink Cartridge
		PC Software	Software
		Software	Software
		Ink Cart	Ink Cartridge

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	4.92	4.92	-	4.92	-
1	7.87	7.87	-	7.87	-
2	2.67	5.34	-	5.34	-
1	5.37	5.37	-	5.37	-
1	4.94	4.94	-	4.94	-
1	28.48	28.48	-	28.48	-
1	19.83	19.83	-	19.83	-
1	27.97	27.97	-	27.97	-
1	39.86	39.86	-	39.86	-
1	28.44	28.44	7.04	35.48	-
1	5.88	5.88	-	5.88	-
1	5.88	5.88	-	5.88	-
1	1.87	-	-	-	1.87
1	3.54	-	-	-	3.54
3	8.83	-	-	-	26.49
1	2.93	-	-	-	2.93
1	3.97	-	-	-	3.97
2	0.77	-	-	-	1.54
1	3.88	3.88	-	3.88	-
1	2.46	2.46	-	2.46	-
2	4.88	-	-	-	9.76
1	5.94	-	-	-	5.94
1	3.87	-	-	-	3.87
2	2.27	-	-	-	4.54
1	2.48	-	-	-	2.48
2	1.97	3.94	-	3.94	-
1	108.57	108.57	14.39	122.96	-
1	4.47	4.47	-	4.47	-
1	8.97	8.97	-	8.97	-
1	13.46	13.46	-	13.46	-
1	6.32	6.32	-	6.32	-
1	39.33	39.33	-	39.33	-
1	38.76	38.76	-	38.76	-
4.5	5.84	26.28	-	26.28	-
1	48.42	48.42	3.39	51.81	-
2	0.94	1.88	8.66	10.54	-
3	0.94	2.82	-	2.82	-
2	0.94	1.88	-	1.88	-
1	0.94	0.94	-	0.94	-
2	3.96	7.92	-	7.92	-
1	31.67	-	-	-	31.67
1	29.94	-	-	-	29.94
1	39.33	-	-	-	39.33
1	27.97	-	-	-	27.97

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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
01/24/05	44.52	Bounty 2RL Eraser Drain Cleaner Bowl Cleaner Rid X Liquid Plunger Downy Liquid Era Liquid	Paper Towels      Fabric Softener Laundry Detergent
03/02/05	94.99	Pizza Pizza Tostitos Salsa GV Salsa Blk Ink Cart Ink Cart CD Case 20 Tape Disp IMAXX Port Paper White Out Boxed Tape Cooldisk 10	     Great Value Salsa Black Ink Cartridge Ink Cartridge  Tape Dispenser
03/15/05	248.23	SF Lem Dmsk Vaporub Cat Litter Blanket Febreze Deep Mop Glo Lysol Lysol Spray Motorola Cla Easter Candy Easter Candy Shrk Tale FF Fairytopia Inc CDpk DVD 200min Card	                    Candy Candy DVD DVD  200 Minute Calling Card
03/25/05	86.16	Fuzzy Bskt Sidewalk cha Tart 12ct 175 Grass PK 175 Grass B 175 Grass YL 175 Grass OR	Basket Sidewalk Chalk Candy Easter Grass Easter Grass Easter Grass Easter Grass

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	3.42	-	2.52	2.52	3.42
2	2.42	-	-	-	4.84
1	3.17	3.17	-	3.17	-
1	1.67	-	-	-	1.67
2	4.87	9.74	-	9.74	-
1	3.82	-	-	-	3.82
1	6.47	6.47	-	6.47	-
1	8.87	8.87	-	8.87	-
1	3.00	3.00	4.61	7.61	-
1	3.78	3.78	-	3.78	-
1	2.37	2.37	-	2.37	-
1	2.50	2.50	-	2.50	-
1	1.96	1.96	-	1.96	-
1	19.83	-	-	-	19.83
1	32.97	-	-	-	32.97
1	5.97	5.97	-	5.97	-
1	1.44	-	-	-	1.44
2	1.44	2.88	-	2.88	-
1	3.50	-	-	-	3.50
1	0.94	-	-	-	0.94
1	5.97	-	-	-	5.97
1	3.27	3.27	-	3.27	-
2	1.76	3.52	16.24	19.76	-
1	5.74	5.74	-	5.74	-
1	6.97	6.97	-	6.97	-
1	13.00	13.00	-	13.00	-
1	4.74	4.74	-	4.74	-
1	4.57	4.57	-	4.57	-
1	2.56	2.56	-	2.56	-
1	3.97	3.97	-	3.97	-
1	7.44	7.44	-	7.44	-
12	0.94	11.28	-	11.28	-
6	2.96	17.76	-	17.76	-
1	19.96	19.96	-	19.96	-
1	13.72	13.72	-	13.72	-
1	19.92	19.92	-	19.92	-
2	48.42	96.84	-	96.84	-
2	4.50	9.00	5.36	14.36	-
2	1.50	3.00	-	3.00	-
1	2.18	2.18	-	2.18	-
1	0.25	0.25	-	0.25	-
1	0.25	0.25	-	0.25	-
1	0.25	0.25	-	0.25	-
1	0.25	0.25	-	0.25	-

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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
		Cheetos	
		Crayons	
		70oz Grass YL	Easter Grass
		Incrdl DVD	DVD
		Stacking Bin	
04/22/05	61.73	A Pur Flour	
		Pressnseal	Press 'N Seal Wrap
		Indg Trl Mix	Trail Mix
		A-1 Steak Sc	Steak Sauce
		BBQ Sauce	
		Ranch Dress	Salad Dressing
		Chip	
		Windex	Window Cleaner
		Dawnw/bleach	Dish Soap
		Bounty 8RI	Paper Towels
		Baked Beans	
		GV Hamb Buns	Great Value Hamburger Buns
		Srvnstr 10	ServNStore
		GV 150ct Plt	Great Value 150 Count Plates
		Cott Dr 12pk	
		Mt Dew Dt 2L	2 Liter Diet Mt Dew
		Ia Deposit	
		Kshr Slacker	Kosher Slacker
		GV Olives	Great Value Olives
		Dessert	
		GV Chry Fill	Great Value Cherry Filling
		GV Pie Crust	Great Value Pie Crust
		Coke	
		Ia Deposit	
		Pepsi Dt 2LT	
		Ia Deposit	
		Dr P/ 7Up	Pop
		Ia Deposit	
04/22/05	31.74	LP Purchase	
05/29/05	74.55	Garden Disc	Air Freshener
		Airlets	
		4x6 Digital	Pictures
		Items to CD	Pictures to CD
		Are We There Yet	DVD
		DVD Aviator	DVD
05/29/05	347.28	Cott Dr 12 Pk	
		Suzy Q MP	
		Srvnstr 10	ServNStore
		Srv-n-Str 9	ServNStore



<b>Quantity</b>	<b>Unit Cost</b>	<b>Improper</b>	<b>Sales Tax</b>	<b>Total Improper</b>	<b>Reasonable</b>
1	2.00	2.00	-	2.00	-
2	1.96	3.92	-	3.92	-
1	0.94	0.94	-	0.94	-
2	19.92	39.84	-	39.84	-
4	4.73	18.92	-	18.92	-
1	1.74	1.74	1.79	3.53	-
1	2.48	2.48	-	2.48	-
1	4.98	4.98	-	4.98	-
1	2.63	2.63	-	2.63	-
2	1.44	2.88	-	2.88	-
1	2.93	2.93	-	2.93	-
2	2.00	4.00	-	4.00	-
1	2.48	2.48	-	2.48	-
1	1.78	1.78	-	1.78	-
1	6.97	6.97	-	6.97	-
1	1.08	1.08	-	1.08	-
1	0.88	0.88	-	0.88	-
1	2.00	2.00	-	2.00	-
1	3.44	3.44	-	3.44	-
1	6.48	6.48	-	6.48	-
1	1.00	1.00	-	1.00	-
1	0.05	0.05	-	0.05	-
1	1.98	1.98	-	1.98	-
1	1.27	1.27	-	1.27	-
1	2.84	2.84	-	2.84	-
1	1.76	1.76	-	1.76	-
1	0.98	0.98	-	0.98	-
1	0.98	0.98	-	0.98	-
1	0.05	0.05	-	0.05	-
1	1.00	1.00	-	1.00	-
1	0.05	0.05	-	0.05	-
1	1.18	1.18	-	1.18	-
1	0.05	0.05	-	0.05	-
1	29.94	29.94	1.80	31.74	-
1	5.88	5.88	4.22	10.10	-
1	4.88	4.88	-	4.88	-
1	16.91	16.91	-	16.91	-
1	2.82	2.82	-	2.82	-
1	19.88	19.88	-	19.88	-
1	19.96	19.96	-	19.96	-
1	6.48	6.48	17.62	24.10	-
1	2.50	2.50	-	2.50	-
1	2.00	2.00	-	2.00	-
1	2.00	2.00	-	2.00	-

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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
		Svrnstr Bowl	
		Splenda	
		Pizazz Cup	
		Dawn w/ bleach	
		Mt Dew	
		Ia Dep	
		GV 150ct Plt	Great Value 150 Count Plates
		Pledge oil w	
		Carnival Straw	
		Grill Cover	
		1 milk	
		Phone Card 400 min	400 Minute Calling Card
		Bounty 6 Br	Paper Towels
		SS Cutlery	
		Tablecloth	
		Brdn Amr Song	
		County Time	
		_ N Rch BB	
		Telephone	
		SF Strawberry	
		Nestea Decaf	
		Trashbag	Trash Bags
		Compl Gel 75	
		Tide Liquid	Laundry Detergent
		Weed Killer	
		3 LT oil	
		Downy liquid	Fabric Softener
06/06/05	37.62	18 Ball	
		Beach Ball	
		Shock 1 lb	
		PenTab 4.81	
		Pepsi 2 LT	
		IA Deposit	
		Suncare	
		Suncare	
06/30/05	284.51	Ink Cart	Ink Cartridge
		Blk Ink Cart	Black Ink Cartridge
		Indg Trl Mix	Trail Mix
		Ink Cart	Ink Cartridge
		Phone Case	
		4In1Kit	4 in 1 Kit
		Copy Paper	
		Cell Phone	
		Notebook	

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	2.00	2.00	-	2.00	-
2	6.48	12.96	-	12.96	-
1	2.08	2.08	-	2.08	-
1	1.78	1.78	-	1.78	-
2	3.50	7.00	-	7.00	-
2	0.60	1.20	-	1.20	-
1	3.00	3.00	-	3.00	-
1	3.27	3.27	-	3.27	-
1	0.97	0.97	-	0.97	-
1	19.86	19.86	-	19.86	-
1	2.44	2.44	-	2.44	-
2	78.66	157.32	-	157.32	-
1	7.86	7.86	-	7.86	-
2	2.62	5.24	-	5.24	-
3	2.17	6.51	-	6.51	-
1	2.50	2.50	-	2.50	-
1	6.63	6.63	-	6.63	-
1	3.44	3.44	-	3.44	-
1	8.86	8.86	-	8.86	-
2	0.88	1.76	-	1.76	-
1	2.53	2.53	-	2.53	-
1	6.32	6.32	-	6.32	-
2	5.44	10.88	-	10.88	-
1	17.47	17.47	-	17.47	-
1	9.33	9.33	-	9.33	-
2	3.50	7.00	-	7.00	-
1	6.47	6.47	-	6.47	-
1	2.50	2.50	2.45	4.95	-
2	0.77	1.54	-	1.54	-
1	2.37	2.37	-	2.37	-
1	14.88	14.88	-	14.88	-
2	1.42	2.84	-	2.84	-
2	0.05	0.10	-	0.10	-
1	5.97	5.97	-	5.97	-
1	4.97	4.97	-	4.97	-
1	27.97	-	15.82	15.82	27.97
1	19.83	-	-	-	19.83
1	4.98	4.98	-	4.98	-
1	31.67	-	-	-	31.67
1	8.88	8.88	-	8.88	-
1	12.97	12.97	-	12.97	-
1	12.93	-	-	-	12.93
1	49.72	49.72	-	49.72	-
1	2.24	-	-	-	2.24

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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
08/06/05	73.21	Pooh Hefflp 400min Card Trail Mix Warmer Rain Crayons Craft Ribbon Spool Ribbon Kool Aid Febreze Disc Pencils Glass Votive Brwn Paper Pressnseal	400 Minute Calling Card         Air Freshener      Press 'N Seal Wrap
08/12/05	97.70	Wave Hoop Clean Linen Tra Crmplzn Glad Forceflex HD Liner Shower Hooks HW Cars Ktchn Towel Dish Cloth Clorox Wipes Downy Liquid Pepsi Dt 2Lt Ia Deposit Flour GladTrash30G Mt Dew Dt 2L Ia Deposit	   Trash Bags      Toys              Trash Bags
08/18/05	83.38	400 Min Card	400 Minute Calling Card
09/03/05	171.43	Motorola 120 Wet Jet Sol HD Bandages Bandaid Sketchbook Paint Brush Marker 200min Card Regal Rubon Watercolors Stickers Die-Cuts Batteries	Cell Phone Swiffer Wet Jet Solution              200 Minute Calling Card

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	18.84	18.84	-	18.84	-
1	78.66	78.66	-	78.66	-
5	4.98	24.90	3.16	28.06	-
1	2.00	2.00	-	2.00	-
4	0.25	1.00	-	1.00	-
1	1.48	1.48	-	1.48	-
3	0.30	0.90	-	0.90	-
2	2.42	4.84	-	4.84	-
1	4.50	4.50	-	4.50	-
2	1.47	2.94	-	2.94	-
8	1.97	15.76	-	15.76	-
5	1.77	8.85	-	8.85	-
1	2.88	2.88	-	2.88	-
4	4.23	16.92	5.43	22.35	-
1	4.88	4.88	-	4.88	-
1	19.76	19.76	-	19.76	-
2	5.42	10.84	-	10.84	-
1	5.96	5.96	-	5.96	-
1	5.96	5.96	-	5.96	-
2	0.97	1.94	-	1.94	-
1	2.50	2.50	-	2.50	-
1	2.50	2.50	-	2.50	-
1	4.38	4.38	-	4.38	-
1	6.47	6.47	-	6.47	-
1	1.00	1.00	-	1.00	-
1	0.05	0.05	-	0.05	-
1	1.74	1.74	-	1.74	-
1	6.32	6.32	-	6.32	-
1	1.00	1.00	-	1.00	-
1	0.05	0.05	-	0.05	-
1	78.66	78.66	4.72	83.38	-
1	19.84	19.84	10.89	30.73	-
1	3.32	3.32	-	3.32	-
1	1.97	1.97	-	1.97	-
1	1.97	1.97	-	1.97	-
1	1.47	1.47	-	1.47	-
1	1.97	1.97	-	1.97	-
1	1.58	1.58	-	1.58	-
1	48.42	48.42	-	48.42	-
2	2.96	5.92	-	5.92	-
1	2.97	2.97	-	2.97	-
1	0.97	0.97	-	0.97	-
1	1.88	1.88	-	1.88	-
1	14.84	14.84	-	14.84	-

Report on Special Investigation of the  
City of Pleasant Plain

Wal Mart Purchases  
For the period January 1, 2004 through May 3, 2006

<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
		Stickers	
		Stickers	
		Craftmat	
		Tide Liquid	Laundry Detergent
		12pk Water	
		FoamAb	
		Dawn Reg Ab	Dish Soap
		Wet Jet Pad	Swiffer Wet Jet Pad
		Cott Dr 12pk	
		Bounty 8Rl	Paper Towels
09/04/05	108.02	First Aid Kit	
		4x6 Digital	Pictures
		Table	
		Shelves	
10/20/05	108.20	GV Sugar	Great Value Sugar
		Mustard	
		GV Oil	Great Value Oil
		Crisco Spray	
		Miracle Whip	
		Peanut Butter	
		Diet Rite	
		IA Deposit	
		Tape 8mm	
		Caramls	Candy
		MagiCreach	
		Windex	
		Pledge Oil	
		MagiCreach	
		Hrshy Kisses	Candy
		Flick Refill	Swiffer Carpet Flick
		Ziplock Bags	
		RidX Pwdr	RidX Powder
		Vanity Napkin	
		Swifferflick	
		Zip Big Bag	
10/21/05	59.57	Coke	
		IA Deposit	
		Con Queso	
		Chnky Chk Nd	Soup
		Fwd Donette	
		Lay S	
		Tostitos	
		Ink Cart	Ink Cartridge
		Tootsie Roll	

Quantity	Unit Cost	Improper	Sales Tax	Total Improper	Reasonable
1	1.44	1.44	-	1.44	-
2	2.48	4.96	-	4.96	-
1	5.96	5.96	-	5.96	-
1	9.97	9.97	-	9.97	-
2	2.50	5.00	-	5.00	-
1	2.97	2.97	-	2.97	-
1	4.97	4.97	-	4.97	-
1	5.68	5.68	-	5.68	-
1	6.48	6.48	-	6.48	-
1	5.99	5.99	-	5.99	-
1	0.94	0.94	7.07	8.01	-
1	20.33	20.33	-	20.33	-
2	19.92	39.84	-	39.84	-
4	9.96	39.84	-	39.84	-
1	1.24	1.24	5.45	6.69	-
1	1.32	1.32	-	1.32	-
1	5.98	5.98	-	5.98	-
1	2.53	2.53	-	2.53	-
1	4.28	4.28	-	4.28	-
1	2.64	2.64	-	2.64	-
2	3.28	6.56	-	6.56	-
2	0.60	1.20	-	1.20	-
1	7.23	7.23	-	7.23	-
1	2.00	2.00	-	2.00	-
1	3.92	3.92	-	3.92	-
1	2.48	2.48	-	2.48	-
1	3.27	3.27	-	3.27	-
1	12.44	12.44	-	12.44	-
2	2.87	5.74	-	5.74	-
1	3.92	3.92	-	3.92	-
1	3.58	3.58	-	3.58	-
2	5.94	11.88	-	11.88	-
1	1.96	1.96	-	1.96	-
1	12.92	12.92	-	12.92	-
1	5.66	5.66	-	5.66	-
1	1.12	1.12	3.02	4.14	-
1	0.05	0.05	-	0.05	-
1	2.37	2.37	-	2.37	-
1	1.72	1.72	-	1.72	-
2	2.00	4.00	-	4.00	-
1	2.00	2.00	-	2.00	-
1	3.15	3.15	-	3.15	-
1	31.67	31.67	-	31.67	-
2	3.50	7.00	-	7.00	-

Report on Special Investigation of the  
City of Pleasant Plain

Wal Mart Purchases  
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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
11/27/05	214.55	Smarties Bag	Candy
		Mt Dew Dt 2L	
		IA Deposit	
		Color Plates	
		18 oz cup	
		200SF Wrap	200 Square Foot Wrap
		CD Visor	
		Buns/Rolls	
		Bread	
		GV Topping	Great Value Topping
		Ranch Drss	Ranch Dressing
		Smmthie Maker	Smoothie Maker
		Audio	
		RW DA 25	
		Bounty 2rl	Paper Towels
		Cott Dr 12 pk	
		Apple Gala	
		Casc Gel 155	Dishwasher Soap
		Tide Liquid	Laundry Detergent
		Icbinb Bwls	
		SF Strawberry	
		Cool Whip	
		Dixie Plate	
		2 Milk	2% Milk
		Puffs Cube	
		Ae Egg Nog	
		GV Baked Ham	Great Value Baked Ham
		OM Salami	
		PB Crust	Peanut Butter Crust
		Wh Strbry	
		Clorox Wipes	
		KR Singles	Kraft Cheese Singles
		Swis Chs Slc	Swiss Cheese Slices
		Dt Rite	
		IA Deposit	
		Downy Liquid	Fabric Softener
		Grape Clamsh	
		PPK Steak JP	
		Top Rnd Rst	Top Round Roast
		Eye Rd Steak	Eye of Round Steak
		GV B/S Brst	
		Ground Beef	
		1lb franks	
		Om Beef Franks	
		Banana	



<b>Quantity</b>	<b>Unit Cost</b>	<b>Improper</b>	<b>Sales Tax</b>	<b>Total Improper</b>	<b>Reasonable</b>
1	2.00	2.00	-	2.00	-
1	1.42	1.42	-	1.42	-
1	0.05	0.05	-	0.05	-
2	1.00	2.00	7.18	9.18	-
1	0.97	0.97	-	0.97	-
1	4.82	4.82	-	4.82	-
1	4.00	4.00	-	4.00	-
1	2.00	2.00	-	2.00	-
1	2.00	2.00	-	2.00	-
1	1.33	1.33	-	1.33	-
1	5.97	5.97	-	5.97	-
1	13.93	13.93	-	13.93	-
1	5.97	5.97	-	5.97	-
1	14.94	14.94	-	14.94	-
1	3.42	3.42	-	3.42	-
1	6.48	6.48	-	6.48	-
1	2.83	2.83	-	2.83	-
1	6.98	6.98	-	6.98	-
1	12.83	12.83	-	12.83	-
1	1.48	1.48	-	1.48	-
2	0.88	1.76	-	1.76	-
1	0.97	0.97	-	0.97	-
1	4.07	4.07	-	4.07	-
1	2.40	2.40	-	2.40	-
1	1.22	1.22	-	1.22	-
2	2.01	4.02	-	4.02	-
1	3.24	3.24	-	3.24	-
1	3.00	3.00	-	3.00	-
1	1.96	1.96	-	1.96	-
1	1.77	1.77	-	1.77	-
1	3.99	3.99	-	3.99	-
1	3.97	3.97	-	3.97	-
1	2.13	2.13	-	2.13	-
2	3.28	6.56	-	6.56	-
2	0.60	1.20	-	1.20	-
1	6.76	6.76	-	6.76	-
1	2.00	2.00	-	2.00	-
1	9.38	9.38	-	9.38	-
1	8.92	8.92	-	8.92	-
1	8.54	8.54	-	8.54	-
1	6.97	6.97	-	6.97	-
1	5.94	5.94	-	5.94	-
2	3.87	7.74	-	7.74	-
1	3.87	3.87	-	3.87	-
1	1.11	1.11	-	1.11	-

Report on Special Investigation of the  
City of Pleasant Plain

Wal Mart Purchases  
For the period January 1, 2004 through May 3, 2006

<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
		Chdr	
		GV Half Ha	Great Value Half and Half
		GV Hvy Cream	Great Value Heave Cream
		Btr Tst Bsct	Butter Toast Biscut
		Puffs Cube	Tissue
12/16/05	144.68	Cookie	
		Cott Dr 12 Pk	
		Cheetos	
		Pepsi	
		Ia Deposit	
		Bounty 2 Rl	
		GV Mar Chery	Great Value Cherry
		Oystr Ckr	Oyster Crackers
		Baked Beans	
		Srvnstr Bowl	ServNStore
		Solo Platter	
		Dl Pnapl Jup	Dole Pineapple
		FF Onion	
		Soup	
		Dole Pine	Dole Pineapple
		Hills Cap	
		Mtn Dew	
		Ia Deposit	
		Cherries	
		Kshr Slacker	Kosher Slacker
		AE Egg Nog	
		Dl Pnlaple J	Dole Pineapple
		Dole Pine	Dole Pineapple
		Air Freshner	
		GV Cherries	Great Value Cherries
		Soup	
		No Bean Can	
		Garlic Ritz	
		2 Milk	2% Milk
		Lint Roller	
		NCAA Set	
		Utility Ltr	
		GV Cheese	Great Value Cheese
		Ritz	Crackers
		Air Freshner	
		SC Soda 6 Pk	
		Deposit Fee	

<b>Quantity</b>	<b>Unit Cost</b>	<b>Improper</b>	<b>Sales Tax</b>	<b>Total Improper</b>	<b>Reasonable</b>
1	1.37	1.37	-	1.37	-
1	1.77	1.77	-	1.77	-
1	3.76	3.76	-	3.76	-
1	1.37	1.37	-	1.37	-
3	1.22	3.66	-	3.66	-
2	2.50	5.00	4.82	9.82	-
1	6.48	6.48	-	6.48	-
1	2.24	2.24	-	2.24	-
3	3.00	9.00	-	9.00	-
3	0.30	0.90	-	0.90	-
2	3.42	6.84	-	6.84	-
2	1.37	2.74	-	2.74	-
1	0.76	0.76	-	0.76	-
1	2.46	2.46	-	2.46	-
1	2.00	2.00	-	2.00	-
1	2.50	2.50	-	2.50	-
1	0.58	0.58	-	0.58	-
1	2.43	2.43	-	2.43	-
3	1.48	4.44	-	4.44	-
1	0.98	0.98	-	0.98	-
1	2.78	2.78	-	2.78	-
1	3.00	3.00	-	3.00	-
1	0.30	0.30	-	0.30	-
1	1.28	1.28	-	1.28	-
2	2.17	4.34	-	4.34	-
2	1.97	3.94	-	3.94	-
1	0.98	0.98	-	0.98	-
2	0.98	1.96	-	1.96	-
1	3.88	3.88	-	3.88	-
1	1.28	1.28	-	1.28	-
2	0.67	1.34	-	1.34	-
2	1.50	3.00	-	3.00	-
1	2.00	2.00	-	2.00	-
1	2.40	2.40	-	2.40	-
1	2.88	2.88	-	2.88	-
1	19.83	19.83	-	19.83	-
1	5.87	5.87	-	5.87	-
1	5.96	5.96	-	5.96	-
1	2.00	2.00	-	2.00	-
1	3.88	3.88	-	3.88	-
1	1.25	1.25	-	1.25	-
1	0.30	0.30	-	0.30	-

Report on Special Investigation of the  
City of Pleasant Plain

Wal Mart Purchases  
For the period January 1, 2004 through May 3, 2006

Receipt Date	Receipt Total	Description Per Receipt	Additional Description
01/02/06	145.99	Beef Smokies	
		Kft Phil Cr	Kraft Philadelphia Cheese
		Hi-C Box	
		Vit D Milk	Vitamin D Milk
		Dawn Ref Ab	Dish Soap
		Shania 1Z	
		Adidas Her	Perfume
		Clr Ink Cart	Color Ink Cartridge
		Blk Ink Cart	Black Ink Cartridge
		Dish Soap	
		Mars M M Meg	Candy
		Color Book	
		CW Bonus	
03/07/06	176.40	CW Fpntbook	
		11 x 18 Roll	Paper Towels
		Quart Bags	
		Flashlight	
		Cleaner	
		Flashlight	
		Equate	
		Cnvs Hamper	
		Light Bulb	
		Equate Aspirin	
		WM Liq Ppr W	Liquid Paper
		WM Clear 1/2	
		Hamper Lime	
		Spiral Plnr	
		Post It	
		Clipboard	
		Nasal Strip	
		Fash Armchr	Fashion Armchair
		Combo Board	
		Photo Paper	
		Labels	
		Card	
		Card Stock	
S Envelope			
Magnetic			
Doorknob Tw			
Pen			
Push Pins			
Ball Point			
03/18/06	236.37	Cell Phone	
		60 Unitcard	Phone Card

<b>Quantity</b>	<b>Unit Cost</b>	<b>Improper</b>	<b>Sales Tax</b>	<b>Total Improper</b>	<b>Reasonable</b>
4	2.00	8.00	-	8.00	-
4	0.98	3.92	-	3.92	-
1	1.50	1.50	-	1.50	-
1	2.64	2.64	-	2.64	-
1	4.97	4.97	9.55	14.52	-
1	16.64	16.64	-	16.64	-
1	12.87	12.87	-	12.87	-
2	17.78	35.56	-	35.56	-
2	6.27	12.54	-	12.54	-
1	3.32	3.32	-	3.32	-
1	3.77	3.77	-	3.77	-
3	3.97	11.91	-	11.91	-
2	10.47	20.94	-	20.94	-
2	6.96	13.92	-	13.92	-
1	9.27	-	11.54	11.54	9.27
1	9.27	9.27	-	9.27	-
1	8.78	8.78	-	8.78	-
1	3.46	-	-	-	3.46
1	2.97	2.97	-	2.97	-
1	4.54	4.54	-	4.54	-
1	12.00	12.00	-	12.00	-
2	1.04	-	-	-	2.08
1	2.94	2.94	-	2.94	-
1	1.27	-	-	-	1.27
1	1.77	-	-	-	1.77
1	9.00	9.00	-	9.00	-
1	7.92	-	-	-	7.92
2	4.74	-	-	-	9.48
1	3.27	-	-	-	3.27
1	3.97	3.97	-	3.97	-
2	9.47	18.94	-	18.94	-
1	6.84	6.84	-	6.84	-
1	8.84	8.84	-	8.84	-
1	3.73	-	-	-	3.73
2	5.97	11.94	-	11.94	-
1	4.88	-	-	-	4.88
1	0.94	-	-	-	0.94
2	3.97	7.94	-	7.94	-
1	2.97	2.97	-	2.97	-
1	2.44	-	-	-	2.44
1	0.97	-	-	-	0.97
1	2.44	-	-	-	2.44
2	49.98	99.96	10.86	110.82	-
1	18.92	18.92	-	18.92	-

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Wal Mart Purchases  
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<b>Receipt Date</b>	<b>Receipt Total</b>	<b>Description Per Receipt</b>	<b>Additional Description</b>
		Unitcard	Phone Card
		Easter Candy	Candy
		Easter Candy	Candy
		Pail Mold	
		Hot/Cold Bag	
		NB HM Grahms	
		Easter Candy	Candy
		Blk Ink Cart	Black Ink Cartridge
		Easter Candy	Candy
		100oz Bubble	Toys
		Easter Grs G	Easter Grass
04/14/06	197.59	Bread	
		Bread	
		Mix Fruit	Mixed Fruit
		Tide Pen	Bleach Pen
		Disney HB/CI	Toys
		Childs Beach	
		Pldg MS Wipe	Pledge Wipes
		Childs Beach	
		Childs Beach	
		GV Mushrooms	Great Value Mushrooms
		Pressnseal	Press 'N Seal Wrap
		Downy Sheets	Downy Dryer Sheets
		Sponge	
		Spag Sauce	Spaghetti Sauce
		Lysol Wipes	
		SS Player	
		Barefootdisc	
		Wisp Cinn	Air Freshener
		Air Freshener	
		Alum Foil	Aluminum Foil
		Swiffer Dust	
		Casc Actpacs	Dishwasher Soap
		Tide Liquid	Laundry Detergent
		Jms Jsy Crew	Jersey Crew
		Water Game	Toys
		Jms Tank32	Tank
		Capri	Clothing
04/16/06	414.47	Gas Grill	
		Ink Cart	Ink Cartridge
		Ink Cart	Ink Cartridge
		AA Wipes	
		CB Fun	

<b>Quantity</b>	<b>Unit Cost</b>	<b>Improper</b>	<b>Sales Tax</b>	<b>Total Improper</b>	<b>Reasonable</b>
1	48.42	48.42	-	48.42	-
4	1.77	7.08	-	7.08	-
3	0.96	2.88	-	2.88	-
4	1.97	7.88	-	7.88	-
1	1.50	1.50	-	1.50	-
3	2.77	8.31	-	8.31	-
7	1.00	7.00	-	7.00	-
2	6.27	12.54	-	12.54	-
1	4.88	4.88	-	4.88	-
2	2.32	4.64	-	4.64	-
6	0.25	1.50	-	1.50	-
1	2.00	2.00	12.23	14.23	-
1	2.17	2.17	-	2.17	-
1	1.73	1.73	-	1.73	-
1	2.94	2.94	-	2.94	-
1	7.84	7.84	-	7.84	-
1	3.88	3.88	-	3.88	-
2	3.83	7.66	-	7.66	-
1	3.88	3.88	-	3.88	-
1	1.94	1.94	-	1.94	-
2	0.77	1.54	-	1.54	-
1	2.84	2.84	-	2.84	-
1	3.78	3.78	-	3.78	-
1	2.24	2.24	-	2.24	-
2	1.58	3.16	-	3.16	-
1	4.47	4.47	-	4.47	-
1	24.44	24.44	-	24.44	-
2	5.88	11.76	-	11.76	-
1	0.50	0.50	-	0.50	-
1	3.32	3.32	-	3.32	-
1	6.56	6.56	-	6.56	-
1	2.97	2.97	-	2.97	-
1	2.37	2.37	-	2.37	-
1	12.34	12.34	-	12.34	-
1	6.83	6.83	-	6.83	-
1	1.50	1.50	-	1.50	-
2	6.83	13.66	-	13.66	-
4	11.76	47.04	-	47.04	-
1	198.00	198.00	23.46	221.46	-
1	27.97	27.97	-	27.97	-
1	31.67	31.67	-	31.67	-
1	3.86	3.86	-	3.86	-
1	5.50	5.50	-	5.50	-

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Wal Mart Purchases  
For the period January 1, 2004 through May 3, 2006

Receipt Date	Receipt Total	Description Per Receipt	Additional Description
		400min Card	400 Minute Calling Card
		DVD	
		Card Stock	
		Card Stock	
		Wood Prot	Wood Protector
04/16/06	64.73	Always	
		Bath Pouf	
		Fem Wash	
		Wipes Refill	
		1st Aid Kit	
		Fun DickJane	DVD
		Easter Candy	Candy
		Conditioner	
		Shampoo	
		Dt Rite	
		Ia Deposit	
		Reg Flwr Bsk	Flower Basket
04/17/06	213.15	Guitar	
		Keyboard	
		18pk Wash	
		Phone	
		Narnia FF	DVD
		VTC	
		Motor Oil	
		Knit Shirt	
		JMS Tank32	Tank
		Coke	
		IA Deposit	
		Boombox	
	\$ 7,603.59		Total

^ - The City Council approved payment to Wal Mart in this amount for City supplies. As evident per the receipt, personal items were purchased. An additional \$338.14 was approved in the Council Minutes; however, we were unable to trace the amounts to a check issued from the City's checking account or an individual Wal Mart receipt.



<b>Quantity</b>	<b>Unit Cost</b>	<b>Improper</b>	<b>Sales Tax</b>	<b>Total Improper</b>	<b>Reasonable</b>
1	78.66	78.66	-	78.66	-
1	5.50	5.50	-	5.50	-
1	4.97	4.97	-	4.97	-
1	7.84	7.84	-	7.84	-
2	13.52	27.04	-	27.04	-
1	4.64	4.64	4.20	8.84	-
2	0.94	1.88	-	1.88	-
1	2.46	2.46	-	2.46	-
1	2.76	2.76	-	2.76	-
1	9.94	9.94	-	9.94	-
1	16.99	16.99	-	16.99	-
1	1.00	1.00	-	1.00	-
1	4.94	4.94	-	4.94	-
1	4.94	4.94	-	4.94	-
1	2.50	2.50	-	2.50	-
1	0.60	0.60	-	0.60	-
1	7.88	7.88	-	7.88	-
1	9.88	9.88	13.87	23.75	-
1	9.88	9.88	-	9.88	-
1	3.92	3.92	-	3.92	-
1	29.88	29.88	-	29.88	-
1	19.96	19.96	-	19.96	-
1	3.00	3.00	-	3.00	-
2	8.48	16.96	-	16.96	-
3	8.83	26.49	-	26.49	-
2	6.83	13.66	-	13.66	-
1	4.98	4.98	-	4.98	-
1	1.20	1.20	-	1.20	-
1	59.47	59.47	-	59.47	-
		<b>\$6,369.27</b>	<b>357.09</b>	<b>6,726.36</b>	<b>877.23</b>

**Exhibit E**

Report on Special Investigation of the  
City of Pleasant Plain

Payments to Other Vendors  
For the period January 1, 2004 through May 3, 2006

<b>Per Check</b>					
<b>Bank Statement Date</b>	<b>Check Number</b>	<b>Payee</b>	<b>Check Memo</b>	<b>Amount</b>	<b>Signers</b>
06/03/04	1822	Menards	Paint	\$ 100.19	CM/CG
07/06/04	1834	True Value	-	102.71	MS/CG
08/17/04	1859	GCIC <i>[General Casualty Insurance Co.]</i>	9014147452	283.42	CM/CG
08/24/04	1850	Orschelins	p.p	48.65	CM/CG
09/30/04	1868	Ammoco	Miles Ottumwa	40.00	CM/CG
10/12/04	1871	Iowa Telecom	-	94.34	CM/CG
11/12/04	1884	Ammoco	MILES FF Attn:	25.00	CM/CG
11/24/04	1893	Iowa Telecom	-	248.25	CM/CG
01/03/05	2244	BP	Reim errand fuel	25.00	MS/CG
01/26/05	1918	Alliant		130.87	CM/CG
02/14/05	1928	Ammoco	Fed Ex Mt Pleasant	25.00	CM/CG
05/13/05	1959	GCIC <i>[General Casualty Insurance Co.]</i>	-	349.02	MS/CG
06/09/05	1972	True Value	-	79.14	MS/CG
07/11/05	2034	Fed Ex	-	34.07	MS/CG
07/12/05	2035	GCIC <i>[General Casualty Insurance Co.]</i>	9014147452	438.51	MS/CG
12/20/05	2229	Econo Foods	-	38.05	MS/CG
12/30/05	2238	Clarks	K. Snoopforcas	63.60	MS/CG
01/04/06	2241	HyVee	-	121.94	MS/CG
01/04/06	2242	HyVee	-	24.15	MS/CG
01/17/06	2255	Kid Works	-	99.75	MS/CG
01/18/06	2258	Econo	Supper	139.83	MS/CG
01/19/06	2256	BP	For courthouse fuel	35.02	MS/CG
01/19/06	2257	FV	City	51.83	MS/CG
03/09/06	2277	Menards	COMM	311.84	CM/CG
03/14/06	2279	HyVee	-	103.38	CM/CG
03/22/06	2283	Symantec Corp	CON# 9458436121	49.99	CM/CG
04/20/06	2299	Radio Shack	-	149.78	MS/CG
		Total		<u>\$ 3,213.33</u>	

MS - Martha Symmonds, Council Member  
 PR - Peg Roberts, Clerk that preceded Ms. Gingerich  
 CM - Carol Meyers, Council Member  
 CG - Clark Ann Gingerich, former City Clerk

Report on Special Investigation of the  
City of Pleasant Plain

Cash Deposits to Ms. Gingerich's Personal Bank Account  
For the period January 1, 2004 through May 3, 2006

<b>Deposit Date</b>	<b>Amount of Cash Deposit</b>
04/26/04	\$ 200.00
05/14/04	75.00
10/19/04	300.00
10/20/04	190.00
05/12/05	30.00
05/12/05	250.00
05/17/05	200.00
07/01/05	100.00
11/03/05	60.00
02/07/06	520.00
03/07/06	100.00
04/04/06	300.00
03/08/06	134.81
Total	<u>\$2,459.81</u>

---

Report on Special Investigation of the  
City of Pleasant Plain

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Corinne M. Johnson, CPA, Senior Auditor  
Paula J. White, Assistant Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State

## **Appendices**

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich

**CITY OF PLEASANT PLAIN** 72-1567/739 1815  
#319-694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

Date 5-1-04

Pay to the Order of Clark Ann Sengwill \$ 200.00  
Two Hundred & 00/100 Dollars

FEDERATION BANK  
BRIGHTON, IA

For Carol Meyers  
Clark Ann Sengwill

1815

PC # 1A LE # 105 STYLE # PC2 RCP 144 3520 www.checkgallery.com PRINTED ON RECYCLED PAPER WITH 10% POST CONSUMED WASTE

0438566512  
0730-0033-8  
05042004  
ENT=1840 TRC=1991 PK=26

0000179 05/03/2004 7305110

▶073902216◀  
WASHINGTON  
STATE BANK  
WASH., IA  
52353-0311  
▶073902216◀

NO W  
PRESID

*Clark Ann Sengwill*

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich

**CITY OF PLEASANT PLAIN**  
#319-694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

72-1567730  
Date 10-23-04 1874

Pay to the Order of Clark Ann Singmuel \$410.00  
Four Hundred Ten Dollars and 00/100 Dollars

FEDERATION BANK  
BRIGHTON, IA

For Kim Comp Us (Bill 78) Carol Meyer  
1874 Clark Ann Singmuel

Contains Security Features. Details on Back.

6330159325  
0730-0033-8  
10262004  
ENT=1370 TRC=1562 PK=26

000600 10/25/2004 9415183

▶073902216◀  
WASHINGTON  
STATE BANK  
WASH., IA  
52353-0311  
▶073902216◀

DO NOT WRITE IN THESE SPACES  
RESEAL HERE

Clark Ann Singmuel

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich

**CITY OF PLEASANT PLAIN**  
#319-694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

72-1667730  
Date 12-21-04 1908

Pay to the Order of Clark Ann Gingerich \$ 500.00  
Five Hundred and 00/100 Dollars

FEDERATION BANK  
BRIGHTON, IA

For 1/2 comp Carol Meyers

1908 Clark Ann Gingerich

AMERICAN BANK NOTE CO. 1005 1170 E 202 1-800-374-1340 www.americanbanknote.com

0530078351  
0730-0933-8  
12222064  
ENT=0859 TRC=0958 PK=26

003899 12/21/2004 9415241

WASHINGTON STATE BANK  
WASH., IA  
52353-0311

073902216

DO NOT WRITE IN THESE SPACES

*Clark Ann Gingerich*



Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich

**CITY OF PLEASANT PLAIN**  
#319-694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

72-1967730

Date 11/26/09 1910

Pay to the Order of Clark Ann Singsick \$ 600.00  
Six hundred and 00/100 Dollars

FEDERATION BANK  
BRIGHTON, IA

Dis. Sel + Comp. Reimb. L Carol Meyers

1910 Clark Ann Singsick

6000 30099

POST  
CLERK  
FED. SE

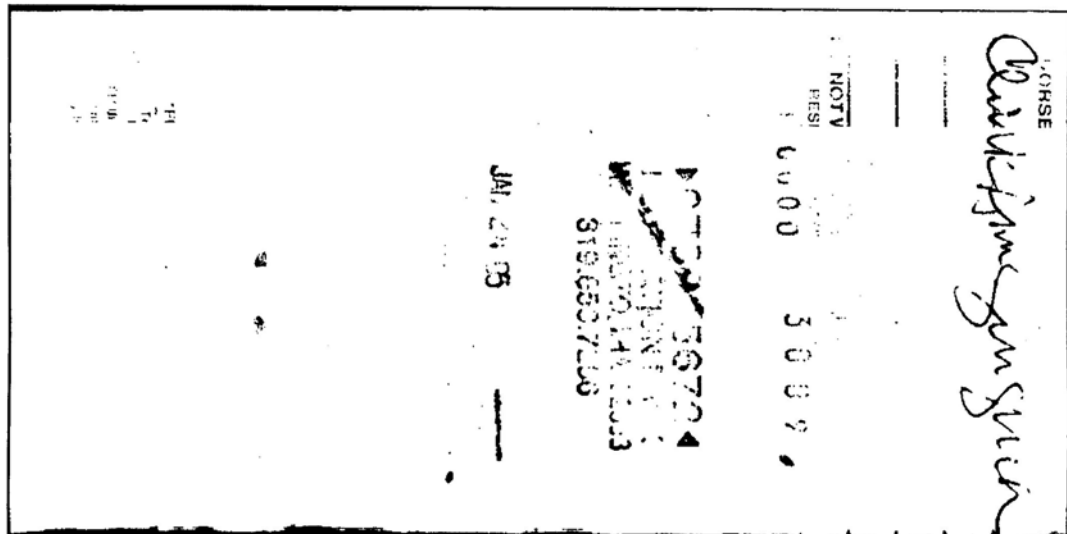
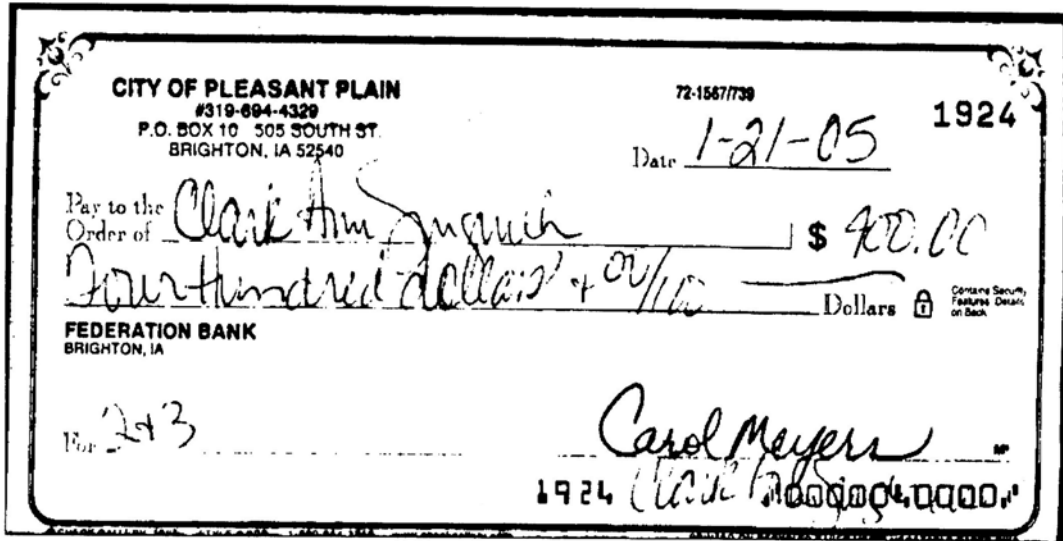
60789150724  
FEDERATION BANK  
WASHINGTON, IA 52553  
319.653.7256

NEW 39 04

Clark Ann Singsick

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich



Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich

CITY OF PLEASANT PLAIN  
#319-094-4320  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

72-1587739

1964

Date: 5-12-05

Pay to the Order of Clark Ann Gingerich \$ 500.00

Five Hundred & 00/100 Dollars

FEDERATION BANK  
BRIGHTON, IA

For comp 1/2 Aldi supply

Martha Sigmundo  
1964 Clark Ann Gingerich

Clark Ann Gingerich

91000

407001607004  
FEDERATION BANK  
WASHINGTON, IOWA  
319.606.7233

MAY 12 05

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich

**CITY OF PLEASANT PLAIN**  
#319-694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

72-1587790

1975

5-1 *air* 6-16-05

Pay to the Order of *Clark Ann Singsack* \$ *400.00*

*Four hundred and 00/100* Dollars

**FEDERATION BANK**  
BRIGHTON, IA

For *Rem com*

*Martha Symmonds*  
1975 *Clark Ann Singsack*

*Clark Ann Singsack*

POST OFFICE BOX 10  
BRIGHTON, IA 52540  
815.6537.200

JUN 17 05

POST OFFICE BOX 10  
BRIGHTON, IA 52540  
815.6537.200

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich

Federation Bank  
05/04/2006 02:27:58PM

CITY OF PLEASANT PLAIN  
#319 694-4329  
P.O. BOX #0 505 SOUTH ST  
BRIGHTON, IA 52540

72-1567739  
Date 4-13-06 2293

Pay to the Order of Clark Ann Gungyugh \$ 800.00  
Eight Hundred 400/100 Dollars

FEDERATION BANK  
BRIGHTON, IA

sal/comp

Martha Symmonds  
2293 Clark Ann Gungyugh

Contains Security Features Details on back

ENDORSE  
Clark Ann Gungyugh

DO NOT WRITE IN THESE SPACES

APR 13 2006

SECURITY

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich

Federation Bank  
05/04/2006 02:28:09PM

CITY OF PLEASANT PLAIN  
#319 094-4328  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

72-1567739 2298

Date 4-15-06

Pay to the Order of Clark Ann Symons \$ 600.00  
Six hundred & 00/100 Dollars

FEDERATION BANK  
BRIGHTON, IA

*[Signature]* Martha Symons

2298 Clark Ann Symons

000000000000

DO NOT WRITE IN THESE SPACES

POST OFFICE BOX 10  
BRIGHTON, IA 52540

APR 15 2006

CLARK ANN SYMONS

600.00

CLARK ANN SYMONS

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Issued to Ms. Gingerich

Federation Bank  
05/04/2006 02:28:14PM

5-3 72-1567739 2300  
CITY OF PLEASANT PLAIN  
#319 894 4329  
P.O. BOX 107 605 SOUTH ST.  
BRIGHTON, IA 52540  
Date 4-20-06  
Pay to the Order of Clark Ann Gingerich \$ 1000.00  
One thousand dollars & 00/100 Dollars  
FEDERATION BANK  
BRIGHTON IA  
1. Elec/wat/sal  
Matthew Symmonds  
2370 Clark Ann Gingerich

POSTAGE  
Clark Ann Gingerich  
DO NOT WRITE IN THESE SPACES  
APR 20 2006  
BRIGHTON IA 52540  
5-3





Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Payable to Cash

Federation Bank  
10/13/2006 11:11:36AM

**CITY OF PLEASANT PLAIN**  
#319-884-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

72-1587730  
Date 8-18-04 1849

Pay to the Order of Cash \$ 225.00  
Two Hundred Twenty Five 00/100

**FEDERATION BANK**  
BRIGHTON, IA

For R to S Carol Meyers  
Clark Ann Spisnick

1849

Clark Ann Spisnick

0918 71336

APR 18 04

10708144101  
FTI 1001111111  
ERI 1101111111  
318 00111111

NO POSTAL SERVICE  
RESIDENCE

1849

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Payable to Cash

Federation Bank  
10/13/2006 11:12:50AM

**CITY OF PLEASANT PLAIN**  
#319-694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

72-1567739  
Date 3-31-05 1953

Pay to the order of Cash  
Six hundred dollars & 00/100 \$ 600.00

FEDERATION BANK  
BRIGHTON, IA

C Pet & AC Hook  
Martha Symmonds  
1953 Clark Am Signick

Clark Am Signick

0018 26100L

MAR 31 05

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Payable to Cash

Federation Bank  
10/13/2006 11:15:03AM

**CITY OF PLEASANT PLAIN**  
#319 694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

17-1567739 2252

Date 1-10-06

Pay to the Order of Cash **5-1** \$ 250.00

Two hundred fifty & 00/100 Dollars

FEDERATION BANK  
BRIGHTON, IA

For A Sup Martha Symmonds

2252 0000075000

PLEASE  
CALL THE  
SERVICER

DO NOT  
RES

SECUR

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Payable to Cash

Federation Bank  
10/13/2006 11:18:06AM

CITY OF PLEASANT PLAIN  
#319-694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

2285

5-3 103-17-06

Pay to the Order of Cash \$ 100.00  
Six hundred & 00/100 Dollars

FEDERATION BANK  
BRIGHTON, IA

For Crem

Carol Meyers  
Clark Am...  
2285

21587739

2285

2285

DO NOT WRITE IN THESE SPACES

2285

Clark Am...  
Singer &

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Selected Checks Payable to Cash

Federation Bank  
10/13/2006 11:18:38AM

**CITY OF PLEASANT PLAIN**  
#319-694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

amml  
**5-1**  
72-1567739  
Date 5-2-06 2304

Pay to the Order of Cash \$ 30 00  
Twenty 4 00 / 100 Dollars

**FEDERATION BANK**  
BRIGHTON, IA

For Supplier Office Martha Symmonds  
2304 Clark Dr

Contains Security Features Only on Back

*Clark Dr*

*Martha Symmonds*

*Supplier Office*

*2304 Clark Dr*

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Withdrawal Slips from City Checking and Savings Accounts

**Federation Bank** Washington, LA 52353 **SAVINGS WITHDRAWAL**  
NOT NEGOTIABLE

DATE 7/23/04 ACCOUNT NUMBER \* 245076

Customer Name Town of Pleasant Plain

SIGNATURE Clayton Singsick \$ 49000

201 ⑈0000049000⑈

NOV 20 2004  
FEDERATION BANK  
PLEASANT PLAIN, LA 70706  
JUL 23 04

0918 51726

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Withdrawal Slips from City Checking and Savings Accounts

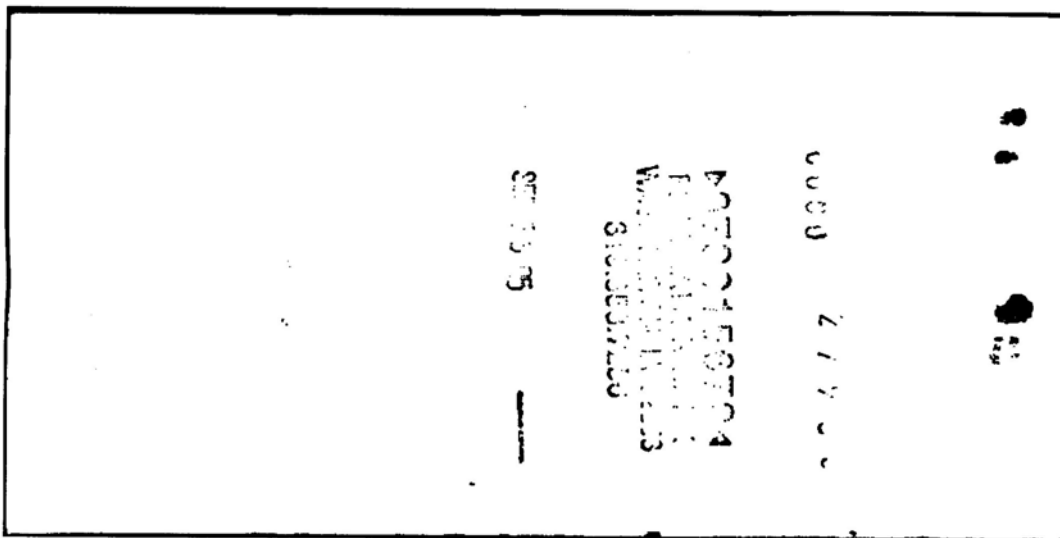
**Federation Bank** SAVINGS WITHDRAWAL  
Washington, LA 52383 NOT NEGOTIABLE

DATE 9-26-05 ACCOUNT NUMBER \* 169722

CUSTOMER NAME City of Pleasant Plain

SIGNATURE Clark Am Jiguel 5-3 \$ 200.00

201 ⑈0000020000⑈



Report on Special Investigation of the  
City of Pleasant Plain

Copies of Withdrawal Slips from City Checking and Savings Accounts

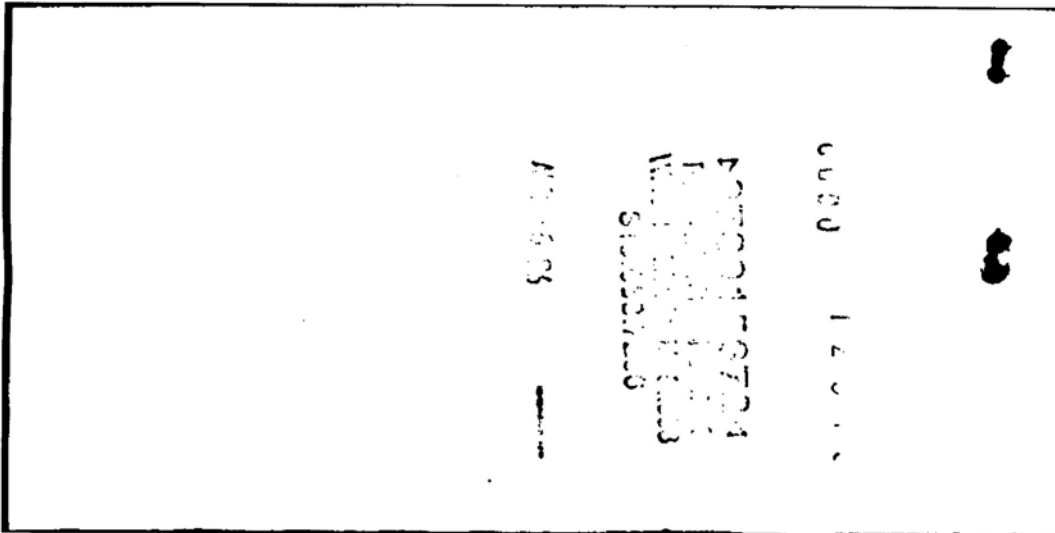
**Federation Bank** Washington, IA 52383  
**CHECK WITHDRAWAL** *amm 5-1*  
NOT NEGOTIABLE

DATE 4-6-26 ACCOUNT NUMBER \* 169722

CITY OF PLEASANT PLAIN  
Customer Name

*V. Clark Am... [Signature]* \$ 60.00  
SIGNATURE

⑈⑈5 ⑆0000006000⑆





Report on Special Investigation of the  
City of Pleasant Plain

Copies of Deposit Slips from Which Cash was Withheld

DEPOSIT TICKET

CITY OF PLEASANT PLAIN  
#319-684-4329  
P.O. BOX 10 305 SOUTH ST  
BRIGHTON, IA 52540

5-2  
72 1587739

DATE 7-15-05  
Clark Am...  
FEDERATION BANK  
BRIGHTON, IA

Drish	25 00
Dohren (B)	300 00
CHECKS TOTAL	330 00
SUB TOTAL	385 00
LESS CASH RECEIVED	100 00
\$	285.00

656 0000028500

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Deposit Slips from Which Cash was Withheld

DEPOSIT TICKET

CITY OF PLEASANT PLAIN  
#318-684-4329  
P.O. BOX 10 505 SOUTH ST  
BRIGHTON, IA 52540

DATE 7-18-05

*Clark Am Singenti*

FEDERATION BANK  
BRIGHTON, IA

72-1587739

*7-18-05*

*Dash*

30 00

CHECK OR TOTAL FROM OTHER SLIP	
SUB TOTAL	30 00
LESS CASH RECEIVED	30 00
\$	10.00

151 000000000000

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Deposit Slips from Which Cash was Withheld

DEPOSIT TICKET		CASH ▶	
<b>CITY OF PLEASANT PLAIN</b> #319 894 4329 P O BOX 10 505 SOUTH ST BRIGHTON IA 52540		DEPOSIT TO 1567729 Cash 25 00 A. Duon 30 00	
DATE 8-11-05 Clark on August	CHECK OR TOTAL FROM OTHER SLIP ▶ 162 00	SUB-TOTAL ▶ 217 00	
<b>FEDERATION BANK</b> BRIGHTON IA	LESS CASH RECEIVED ▶ 100 00	\$ 117.00	
		151 ,00000 11700	

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Deposit Slips from Which Cash was Withheld

DEPOSIT TICKET

CITY OF PLEASANT PLAIN  
#319-884-4329  
P.O. BOX 20 402 SOUTH ST  
BRIGHTON, IA 52540

DATE 8-15-05

*Clair D. Smith*  
FEDERATION BANK  
BRIGHTON, IA

77 1567739  
Handwritten: *amm*, *5-1*, *Handwritten*, *Handwritten*, *Handwritten*

	30 00
	487 35
	605 71
	1153 06
	40 00
\$	1143.06

151 #0000114306#

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Certificates of Deposit and Related Withdrawal Slips

347      01/24/06      Closed      38.74 pen.

DATE 9-4-99      20734

**TIME CERTIFICATE OF DEPOSIT**  
NOT NEGOTIABLE — NOT SUBJECT TO CHECK

DEPOSIT RUBIO SAVINGS 5000 DOLLARS DOLLARS 5000.00

DEPOSITOR(S) Town of Pleasant Plain SOC. SEC. NO. \_\_\_\_\_

ADDRESS 505 North St Brighton, IA 52540

This 6 month Time Certificate of Deposit matures on 03-04-00

PRESENT THIS CERTIFICATE PROMPTLY AT MATURITY FOR PAYMENT. THIS CERTIFICATE IS NOT AUTOMATICALLY RENEWABLE.  
 UNTIL ONE OF THE FOLLOWING THINGS HAPPENS: 1) THIS CERTIFICATE IS PERSONALLY PRESENTED FOR PAYMENT ON A MATURITY DATE OR WITHIN TEN DAYS AFTER THE MATURITY DATE; 2) WE RECEIVE WRITTEN NOTICE FROM YOU BEFORE A MATURITY DATE OF YOUR INTENTION TO CASH IN THIS CERTIFICATE.  
 POST-MATURITY INTEREST: Unless we tell you otherwise in a separate document, interest will not accrue on this deposit after final maturity.

INTEREST TO FIRST MATURITY DATE WILL ACCRUE AT THE RATE OF 4.90 % WITH AN ANNUAL PERCENTAGE YIELD OF 4.96 % USING A 365 DAY/YEAR.

INTEREST WILL BE:  ADDED TO PRINCIPAL     MAILED TO THE OWNERS.  
 PAID TO ACCOUNT NUMBER \_\_\_\_\_

RUBIO SAVINGS BANK OF BRIGHTON  
122 E. WASHINGTON PO BOX 100  
BRIGHTON IA 52540

*Julio Rubio*  
AUTHORIZED SIGNATURE

Notify this institution immediately of any change in the above address. Additional terms are on page two.  
 © 1983, 1995 Bankers Systems, Inc., St. Cloud, MN (1-800-397-2341) Form MPCD 6/2/95

\*"You" means the financial institution. "Your" means the depositor(s) named on page one. We will pay this certificate to you when you present and deliver it to us properly endorsed (signed by you) on a maturity date. If more than one of you are named on page one, you will own this certificate as joint tenants with right of survivorship (and not as tenants in common). (You may change this ownership by written instructions.) We will treat any one of you as owner for purposes of endorsement, payment of principal and interest, presentation (demanding payment of amounts due), transfer and any notice to or from you. Each of you appoints the other as your agent, for the purposes described above. We will use the address on our records for mailing notices to you. You cannot transfer or assign this certificate or any rights under it without our written consent.

**AUTOMATIC RENEWALS:** Each renewal term will be the same as the original term, beginning on the maturity date. Unless we notify you otherwise prior to the maturity date, the interest rate will be the same we offer on new certificates on the maturity date which have the same term, minimum balance (if any) and other features as this original certificate. You may call us on or after the maturity date and we will tell you what the interest rate will be for the next renewal term.

**NOTICE OF PENALTY FOR EARLY WITHDRAWAL**

Unless we have provided an applicable early withdrawal penalty to you for this account elsewhere in writing, the following early withdrawal penalty will apply to this account.

Except as mentioned below you cannot withdraw any principal from this account before the maturity date without our consent. We will charge a penalty for early withdrawal. We can only consent to an early withdrawal at the time you request it. The penalty will be an amount equal to:

- the greater of seven days interest on the amount withdrawn or all interest that has been earned.
- 180 days interest on the amount withdrawn.
- 90 days interest on the amount withdrawn.
- 30 days interest on the amount withdrawn.

We will use the nominal (simple interest) rate in effect at the time of the withdrawal to calculate the amount of the penalty. We will charge the penalty first against any interest then in the account, and any excess will be deducted from the amount you withdraw.

In certain circumstances such as the death or incompetence of an owner of this account, the law permits, or in some cases requires, the waiver of the early withdrawal penalty specified above. See your plan disclosure if this account is part of an IRA or other tax-qualified plan.

**Minimum Balance Accounts:** We reserve the right to treat any withdrawal which would reduce the balance remaining in the account below the required minimum opening balance or minimum balance to maintain the account as a withdrawal of the entire account balance and calculate the amount of the penalty accordingly.

**ENDORSEMENTS - Sign on back when you request withdrawal.**

X \_\_\_\_\_  
 X *Julio Rubio 9-21-06*

(page 2 of 2)

© 1995 Bankers Systems, Inc., St. Cloud, MN (1-800-397-2341) Form MPCD 6/2/95

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Certificates of Deposit and Related Withdrawal Slips

CITY OF PLEASANT PLAIN

FEDERATION BANK  
WASHINGTON • BRIGHTON  
RICHLAND • WELLMAN  
IOWA

PLEASE RE-ENTER TOTAL HERE

\$ 6061.94

⑈0000606194⑈

TOTAL DEPOSIT

DOLLARS ON  
THIS SLIP

CENTS

DATE 2-21-06

CURRENCY CD # 20734

AMOUNT 6061.94

151

5X

PLEASE ENDORSE ALL CHECKS AND LIST EACH SEPARATELY

DO NOT WRITE IN THESE SPACES

ITEMIZE CHECKS HERE  
USE ADDITIONAL DEPOSIT SLIPS IF NEEDED

DESCRIPTION	DOLLARS	CENTS
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13	5237	
14		
15		
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PLEASE TRANSFER THIS TOTAL TO FRONT SIDE

Report on Special Investigation of the City of Pleasant Plain

Copies of Certificates of Deposit and Related Withdrawal Slips

# 20972  
12-12-05

C/O Kay 347

12-12-05 20972

3724.19

DOLLARS \$ 3,090.22

**TIME CERTIFICATE OF DEPOSIT**  
NOT NEGOTIABLE - NOT SUBJECT TO CHECK

DATE July 24, 00

DEPOSIT **3090 DOLS 22 CTS**

DEPOSITOR(S) **Town of Pleasant Plain** SOC. SEC. NO. \_\_\_\_\_

ADDRESS **c/o Kay Pohlen 302 Penn St Brighton IA 52540**

This **18 Month** Time Certificate of Deposit matures on **January 24, 2002**

PRESENT THIS CERTIFICATE PROMPTLY AT MATURITY FOR PAYMENT. THIS CERTIFICATE IS NOT AUTOMATICALLY RENEWABLE.

THIS CERTIFICATE MATURES ON THE MATURITY DATE STATED ABOVE. IT WILL AUTOMATICALLY RENEW FOR SUCCESSIVE TERMS, EACH EQUAL TO THE ORIGINAL TERM, UNTIL ONE OF THE FOLLOWING THINGS HAPPENS: 1) THIS CERTIFICATE IS PERSONALLY PRESENTED FOR PAYMENT ON A MATURITY DATE OR WITHIN TEN DAYS AFTER THE MATURITY DATE; 2) WE RECEIVE WRITTEN NOTICE FROM YOU BEFORE A MATURITY DATE OF YOUR INTENTION TO CASH IN THIS CERTIFICATE.

POST MATURITY INTEREST: Unless we tell you otherwise in a separate document, interest will not accrue on this deposit after final maturity.

INTEREST TO FIRST MATURITY DATE WILL ACCRUE AT THE RATE OF **6.80** % WITH AN ANNUAL PERCENTAGE YIELD OF **6.92** % USING A **365** DAYYEAR.

INTEREST WILL BE:  ADDED TO PRINCIPAL  MAILED TO THE OWNERS.

PAID TO ACCOUNT NUMBER \_\_\_\_\_

Notify this institution immediately of any change in the above address. Additional terms are on page two.

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**RUBIO SAVINGS BANK OF BRIGHTON**  
122 E. WASHINGTON PO BOX 100  
BRIGHTON IA 52540

*Karla Davis*  
AUTHORIZED SIGNATURE

347 4000372419

**NOTICE OF PENALTY FOR EARLY WITHDRAWAL**

Unless we have provided an applicable early withdrawal penalty to you for this account elsewhere in writing, the following early withdrawal penalty will apply to this account:

Except as mentioned below, you cannot withdraw any principal from a certificate of deposit before its maturity date. If you do, you will be charged a penalty for early withdrawal. We can only forfeit 30 days' worth of the time you request. The penalty will be an amount equal to:

the greater of seven days' interest on the amount withdrawn if the interest that has been paid;

180 days' interest on the amount withdrawn;

90 days' interest on the amount withdrawn;

30 days' interest on the amount withdrawn.

We will use the nominal (simple interest) rate in effect at the time of the withdrawal to calculate the interest on the amount withdrawn. The penalty first applied to any interest then in the account, and any excess will be deducted from the amount you withdraw.

In certain circumstances such as the death or incompetence of an owner, the withdrawal of a certificate of deposit may be made before the maturity date. See our "Terms and Conditions" for more information. See page two for details on the early withdrawal penalty stated above. See page two for details on this account as part of an IRA or other tax-qualified plan.

Minimum Balance Accounts: We reserve the right to treat a withdrawal which would reduce the minimum remaining in the account below the minimum as a withdrawal of the entire account balance and calculate the amount of the penalty accordingly.

**ENDORSEMENTS** - Sign only when you request withdrawal.

*Karla Davis*

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Report on Special Investigation of the  
City of Pleasant Plain

Copies of Certificates of Deposit and Related Withdrawal Slips

**DEPOSIT TICKET**

CASH ▶

**CITY OF PLEASANT PLAIN**  
#319-694-4329  
P.O. BOX 10 505 SOUTH ST.  
BRIGHTON, IA 52540

72-1567739

CHECKS **CO**      **372419**

DATE 12-12-05  
Deposits may not be available for immediate withdrawal

CHECK OR TOTAL FROM OTHER SIDE ▶

SUB-TOTAL ▶

LESS CASH RECEIVED ▶

Sign here for cash received (if required)

**FEDERATION BANK**  
BRIGHTON IA

\$ **3724.19**

**151**      **⑈0000372419⑈**

State of all funds deposited received for deposit subject to the plan or trust to be uniform customer use code of any application system or program.

TOTAL MUST BE ENTERED ON OTHER SIDE	DEC 12 05	0915	09311	CHECKS LIST SINGLY	LIST SINGLY	CENTS



Report on Special Investigation of the  
City of Pleasant Plain

Copies of Certificates of Deposit and Related Withdrawal Slips

1-3-06 Closed Out @ 759335

21647

**TIME CERTIFICATE OF DEPOSIT**  
NOT NEGOTIABLE - NOT SUBJECT TO CHECK

DATE Sept. 6, 2002

**7132 DOLS 49 CTS**

DEPOSIT DOLLARS, \$ 7132.49

DEPOSITOR(S) Town of Pleasant Plain SOC. SEC. NO. \_\_\_\_\_

ADDRESS Pleasant Plain, Ia.

This 18 Month Time Certificate of Deposit matures on December 6, 2003

PRESENT THIS CERTIFICATE PROMPTLY AT MATURITY FOR PAYMENT. THIS CERTIFICATE IS NOT AUTOMATICALLY RENEWABLE.

THIS CERTIFICATE MATURES ON THE MATURITY DATE STATED ABOVE. IT WILL AUTOMATICALLY RENEW FOR SUCCESSIVE TERMS, EACH EQUAL TO THE ORIGINAL TERM UNTIL ONE OF THE FOLLOWING THINGS HAPPENS: 1) THIS CERTIFICATE IS PERSONALLY PRESENTED FOR PAYMENT ON A MATURITY DATE OR WITHIN TEN DAYS AFTER THE MATURITY DATE; 2) WE RECEIVE WRITTEN NOTICE FROM YOU BEFORE A MATURITY DATE OF YOUR INTENTION TO CASH IN THIS CERTIFICATE.

POST MATURITY INTEREST: Unless we tell you otherwise in a separate document, interest will not accrue on this deposit after final maturity.

INTEREST TO FIRST MATURITY DATE WILL ACCRUE AT THE RATE OF 3.07 % WITH AN ANNUAL PERCENTAGE YIELD OF 3.09 %, USING A 365 DAY/YEAR.

INTEREST WILL BE:  ADDED TO PRINCIPAL  MAILED TO THE OWNERS.

PAID TO ACCOUNT NUMBER \_\_\_\_\_

RUBIO SAVINGS BANK OF BRIGHTON  
122 EAST WASHINGTON STREET, P.O. BOX 100  
BRIGHTON, IA 52540

*Monica A. Rubio*  
AUTHORIZED SIGNATURE

Notify this institution immediately of any change in the above address. Additional terms are on page two.  
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**NOTICE OF PENALTY FOR EARLY WITHDRAWAL**

Unless we have provided an applicable early withdrawal penalty to you for this account elsewhere in writing, the following early withdrawal penalty will apply to this account.

Except as mentioned below you cannot withdraw any principal from this account before the maturity date without our consent. We will charge a penalty for early withdrawal. We can only consent to an early withdrawal at the time you request it. The penalty will be an amount equal to:

- the greater of seven days interest on the amount withdrawn or all interest that has been earned;
- 180 days interest on the amount withdrawn;
- 90 days interest on the amount withdrawn;
- 30 days interest on the amount withdrawn.

We will use the nominal (simple interest) rate in effect at the time of the withdrawal to calculate the amount of the penalty. We will charge the penalty first against any interest then in the account, and any excess will be deducted from the amount you withdraw.

In certain circumstances such as the death or incompetence of an owner of this account, the law permits, or in some cases requires, the waiver of this early withdrawal penalty specified above. See your plain disclosure if this account is part of an IRA or other tax qualified plan.

**Minimum Balance Accounts:** We reserve the right to treat any withdrawal which would reduce the balance remaining in the account below the required minimum opening balance or minimum balance to maintain the account as a withdrawal of the entire account balance and calculate the amount of the penalty accordingly.

**ENDORSEMENTS:** Start only when you request withdrawal.

*Monica A. Rubio*

X \_\_\_\_\_

(page 2 of 2)  
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"We" means the financial institution. "You" means the depositor(s) named on page one. We will pay this certificate to you when you present and deliver it to us, properly endorsed (signed by you), on a maturity date. If more than one of you are named on page one, you will own this certificate as joint tenants with right of survivorship (and not as tenants in common). (You may change this ownership by written instructions.) We will treat any one of you as owner for purposes of endorsement, payment of principal and interest, presentation (demanding payment of amounts due), transfer and any renewal to or from you. Each of you appoints the other as your agent, for the purposes described above. We will use the address for requests for mailing notices to you. You cannot transfer or assign this certificate or any rights under it without our written consent.

**AUTOMATIC RENEWALS:** Each renewal term will be the same as the original term, beginning on the maturity date. Unless we notify you otherwise in writing on the maturity date, the interest rate will be the same as the original certificate on the maturity date which have been earned on the original balance (if any) and other applicable certificates. You may call us on or shortly before the maturity date and we will tell you what the interest rate will be for the next renewal term.

Report on Special Investigation of the  
City of Pleasant Plain

Copies of Certificates of Deposit and Related Withdrawal Slips

PLEASE ENDORSE ALL CHECKS AND LIST EACH SERIAL NUMBER IN A SEPARATE COLUMN.

DATE 1-3-06

CITY OF PLEASANT PLAIN

CURRENCY	DOLLARS	CENTS
COINS		
CD#		
	21647	759335
4		
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TOTAL DEPOSIT		759335

PLEASE RE-ENTER TOTAL HERE

\$ 7593.35

FEDERATION BANK  
WASHINGTON BRIGHTON  
RICHLAND-WELLMAN  
IOWA

151 0000759335

ITEMIZE CHECKS HERE  
USE ADDITIONAL DEPOSIT SLIPS IF NEEDED

DESCRIPTION	DOLLARS	CENTS
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PLEASE TRANSFER THIS TOTAL TO FRONT SIDE