



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

Rob Sand
Auditor of State

NEWS RELEASE

Contact: Rob Sand
515/281-5835
Or Melissa Finestead
515/281-5834

FOR RELEASE

June 24, 2025

Auditor of State Rob Sand today released a report on a special investigation of the City of Conesville for the period July 1, 2022, through April 30, 2024. The special investigation was requested by City officials as a result of concerns regarding certain financial transactions processed by the former City Clerk, Yamira Martinez.

Sand reported the special investigation identified \$65,929.88 of improper disbursements, \$53,915.07 of uncollected and undeposited utility billings, and \$7,667.30 of unsupported disbursements. However, because City records were not sufficiently maintained, it was not possible to determine if additional utility transactions were improperly recorded or if additional amounts were improperly disbursed.

The \$65,929.88 of improper disbursements includes \$47,674.68 of payroll and reimbursements issued to Ms. Martinez; \$12,409.39 of purchases using the City's debit card; \$700.00 of improper disbursements to other vendors from the City's checking account; \$4,553.10 of IRS penalties and interest; and \$612.71 of IPERS late fees and interest.

Sand reported the uncollected and undeposited utility billings identified includes \$23,505.65 in unbilled utility services to customers which resulted in lost revenue to the City and \$17,744.80 of the undeposited collections was identified by comparing utility collections recorded in the City's utility accounting system to amounts deposited to the City's bank accounts between July 1, 2022 and April 30, 2024. The remaining uncollected and undeposited utility collections includes \$9,760.31 of improper adjustments recorded in the City's utility accounting system and \$2,904.31 of gift card payments received for utility service. There were no explanations for the adjustments or gift cards, and they were not approved by the City Council.

The \$7,667.30 of unsupported disbursements identified includes \$2,814.95 of purchases on the City's debit card, \$2,569.24 of disbursements from the City's checking account to vendors, \$1,604.13 in payroll issued to Kassandra Sypherd, and \$678.28 of reimbursements to Ms. Martinez.

Sand recommended City officials implement procedures to ensure the City's internal controls are strengthened, including segregation of duties, performing utility reconciliations, performing independent review of bank statements, and ensuring all disbursements are properly supported, approved, and paid in a timely manner. In addition, City officials should ensure all actions taken by the Council are properly documented in the minutes of Council meetings such as utility account adjustments.

Copies of the report have been filed with the Muscatine County Sheriff's Office, the Iowa Division of Criminal Investigation, the Muscatine County Attorney's Office, and the Iowa Attorney General's Office. A copy of the report is available for review on the Auditor of State's website at Special Interest Reports.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF CONESVILLE**

**FOR THE PERIOD
JULY 1, 2022 THROUGH APRIL 30, 2024**

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Rob Sand
Auditor of State

Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of concerns regarding certain financial transactions processed by the former City Clerk and at your request, we have conducted a special investigation of the City of Conesville. We have applied certain tests and procedures to selected financial transactions of the City for the period July 1, 2022 through April 30, 2024, unless otherwise specified. Based on a review of relevant information and discussions with City officials and personnel, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined bank records for certain deposits to the City's bank accounts to determine the source, purpose, and propriety of each deposit.
- (3) Compared collections recorded in the City's accounting system to detailed records for certain bank deposits to determine if collections were properly deposited for the period July 1, 2022 through April 30, 2024.
- (4) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (5) Reviewed activity in the City's bank accounts to identify any unusual activity. Specifically, we scanned images of redeemed checks issued and debit card transactions from the City's bank accounts for reasonableness. We examined supporting documentation for selected disbursements to determine if they were properly approved, supported by adequate documentation, and appropriate for the City's operations.
- (6) Examined payroll disbursements and reimbursements to the former City Clerk, Yamira Martinez to determine the propriety of the payments.
- (7) Examined payroll disbursements to Kasandra Sypherd to determine the propriety of the payments.
- (8) Interviewed City officials and personnel to determine the purpose of certain disbursements to vendors and reimbursements to employees.
- (9) Reviewed payments to IPERS to determine if the proper amount of payroll contributions were remitted in a timely manner.
- (10) Examined remittances to the IRS for payroll withholdings and reviewed related documentation to identify any penalties and/or interest incurred by the City for payments that were not remitted in a timely manner.
- (11) Interviewed Ms. Martinez to obtain a better understanding of her job duties and explanations for certain financial transactions.
- (12) Interviewed Ms. Sypherd to obtain a better understanding of her job duties and explanations for certain financial transactions.

These procedures identified \$65,929.88 of improper disbursements, \$53,915.07 of uncollected and undeposited utility billings, and \$7,667.30 of unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited during the period reviewed because adequate documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **H** of this report.

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

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

We would like to acknowledge the assistance extended to us by officials and personnel of the City of Conesville and the Muscatine County Sheriff's Office during the course of our investigation.

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

ROB SAND
Auditor of State

June 10, 2025

City of Conesville

Investigative Summary

Background Information

The City of Conesville (City) is located in Muscatine County and has a population of approximately 352. The City employs a City Clerk who is responsible for the business operations of the City. The City also employs two part-time maintenance employees who are responsible for making repairs to the water/sewer system, mowing, trimming, and removing snow.

Yamira Martinez began employment with the City as the City Clerk on June 13, 2022. As the City Clerk, Ms. Martinez was responsible for the following functions:

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

According to City officials, typical hours at City Hall were from 4:30 pm to 7:00 pm Tuesday, Wednesday, and Thursday during Ms. Martinez's employment. Based on discussions with City officials and review of supporting documentation maintained in the City's records, it was determined the City did not properly maintain City Council minutes or payroll resolutions identifying pay rates and expected hours for Ms. Martinez.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Muscatine County and remitted to the City. The City receives payments from the State and County electronically. Revenue is also received from customers for sewer and garbage. Utility payments and other payments are collected through the mail, in person, or in the collection box at City Hall. Ms. Martinez did not consistently prepare receipts for collections or record the collections on an initial receipts listing.

The City bills a flat rate of \$48.00 for sewer services and \$20.00 for garbage services to residents, and \$55.00 plus tax for sewer services to businesses. Once the bills were prepared, the bills were printed and mailed by the City Clerk. The rates charged by the City for sewer are established by City ordinance and the City has a contract with an outside vendor for garbage services. According to City officials, Ms. Martinez did not prepare utility reconciliations, and the City Council did not request the information.

All City disbursements, including payroll, are to be made either by check. In addition, supplies may be purchased with the City's debit card. During our review of the City Council meeting minutes, we identified during the October 2022 City Council meeting, the City approved obtaining a debit card from their bank for the purchase of office and cleaning supplies. All disbursements are required to be

supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk is to prepare a listing of bills to be paid and provide the listing to the City Council for approval. After the City Council approves the bills, the City Clerk prepares and signs the checks. The checks are provided to the Mayor to be countersigned.

The City established a bank account which is used for all City operations. The monthly bank statements for the City's bank account are mailed directly to City Hall and opened by the City Clerk. According to City officials, the monthly statements and related images of redeemed checks were not periodically reviewed by the Mayor or members of the City Council while Ms. Martinez was the City Clerk. City officials also stated bank reconciliations were not performed during Ms. Martinez's tenure as City Clerk and the City Council did not request reconciliations.

The former mayor's daughter, Kasandra Sypherd, helped provide training to Ms. Martinez for the City Clerk position. City officials we spoke with, believed Ms. Sypherd was voluntarily assisting the Ms. Martinez and was not being paid for the work she was assisting with.

According to City officials, Ms. Martinez left employment with the City in early March 2024 to start her own business. On April 8, 2024 the City hired a new City Clerk. According to City officials, while the new City Clerk was reviewing the City's records, she identified the following concerns:

- Sewer and garbage bills were not properly tracked.
- Few deposits were made from revenue receipts.
- Payroll checks and their carbon copies were missing.
- Large number of checks were issued to Ms. Martinez.
- Large amount of Amazon purchases averaging \$2,500 per month.
- IPERS withholdings and tax withholdings were not submitted timely.

As a result of the concerns identified, City officials with the assistance of the Muscatine County Sheriff's Office requested the Office of Auditor of State to review the City's financial records. We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2022 through April 30, 2024.

Detailed Findings

The procedures performed identified \$65,929.88 of improper disbursements, \$53,915.07 of uncollected and undeposited utility billings, and \$7,667.30 of unsupported disbursements for the period July 1, 2022 through April 30, 2024.

The \$65,929.88 of improper disbursements identified includes:

- \$40,129.40 and \$7,545.28 of improper payroll and reimbursements issued to Ms. Martinez, respectively,
- \$12,409.39 of improper purchases using the City's debit card,
- \$700.00 of improper disbursements to other vendors from the City's checking account,
- \$4,533.10 of IRS penalties and interest, and
- \$612.71 of IPERS late fees and interest.

The uncollected and undeposited utility billings identified include \$23,505.65 of unbilled utility billings which resulted in lost revenue to the City. Of the undeposited utility collections identified, \$17,744.80 was identified by comparing utility collections recorded in the City's accounting system to the amounts deposited in the City's bank account between July 1, 2022 and April 30, 2024. In addition, there were \$9,760.31 of adjustments made to utility accounts resulting in potential lost revenue to the City.

Also, the uncollected and undeposited utility billings includes \$2,904.31 of uncollected utility payments identified as a gift card payment. Based on testing performed it appears some of the gift card transactions were recorded as a payment in an effort to reduce the account balance as done with adjustments. Because sufficient records were not available, it was not possible to determine which, if any, of the transactions were amounts actually collected by the City but not properly deposited.

The \$7,667.30 of unsupported disbursements includes \$2,814.95 of purchases on the City's debit card, \$2,569.94 of disbursements from the City's checking account to vendors, \$1,604.13 in payroll issued to Ms. Sypherd, and \$678.28 of reimbursements to Ms. Martinez.

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

At the completion of fieldwork, we interviewed Ms. Martinez and Ms. Sypherd to obtain explanations for certain transactions and processes followed during Ms. Martinez's employment with the City. We also requested explanations for certain disbursements and/or adjustments to utility accounts. The information Ms. Martinez and Ms. Sypherd provided are described in the following paragraphs.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, all City disbursements are to be made by check or with the City's debit card. We scanned all disbursements, redeemed checks, and debit card purchases from the City's bank account from July 1, 2022, through April 30, 2024 to determine propriety.

Using the supporting documentation available from the City, information obtained from selected vendors, internet searches, the vendor, the frequency and amount of the payments, discussions with City officials, and approved disbursement listings, we classified payments as improper, unsupported, or reasonable.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for operations of the City. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursement was related to City operations or was personal in nature. Other disbursements were classified as reasonable if it appeared they were for City operations based on available supporting documentation, the vendor, frequency and amount of the payments, and/or discussions with the Mayor and City Clerk.

The improper and unsupported disbursements identified in the City's bank account and the improper and unsupported charges to the City's debit card are explained in detail in the following paragraphs.

Checks Issued to Yamira Martinez

As previously stated, Ms. Martinez began employment with the City on June 13, 2022. Ms. Martinez was to be paid the first of each month, or the next business day for hours worked in the prior month. Based on discussions with City officials and review of supporting documentation, we determined the City did not properly maintain Council meetings minutes or payroll resolutions which documented pay rates and the number of hours Ms. Martinez was expected to work. However, according to current and former City officials, this was a part-time position with the expectation Ms. Martinez would work 60 to 80 hours each month or 20 hours each week. She was paid an hourly rate and eligible for reimbursement of expenses related to City operations if she submitted supporting documentation.

During the period of our review, we identified 56 checks totaling \$75,382.80 issued to Ms. Martinez. Of the 56 checks, 28 checks, totaling \$34,575.12, were for payroll, the remaining 28 checks totaling \$40,807.68 were issued to Ms. Martinez as non-payroll checks.

Unauthorized Hours – As previously stated, the City did not consistently maintain City Council meetings minutes or payroll resolutions establishing pay rates and expected hours for Ms. Martinez for the period of our review. We were able to obtain some City Council meeting minutes, but not all of them, from the City's minutes publications. In addition, the City did not have any payroll resolutions related to Ms. Martinez's pay rates or expected hours. However, according to City officials, typical hours at City Hall were from 4:30 pm to 7:00 pm Tuesday, Wednesday, and Thursday during Ms. Martinez's employment. According to City officials, Ms. Martinez was expected to complete a timesheet each month. However, City officials could not locate timesheets for the period.

Because timesheets were not available, we used City Hall hours to help determine an expectation of hours Ms. Martinez was to work in a week. In addition, according to current City officials we spoke with, who were also members of the Council during Ms. Martinez's employment, their expectation was 20 hours per week.

During our interview of Ms. Martinez when asked about the hours she worked, she stated she worked the evenings of Monday through Thursday and Sunday's usually all day as her kids were at church with her parents. Ms. Martinez also stated that it was a full-time job and she worked regularly at the direction of the former Mayor. In a follow-up conversation with the former Mayor, he stated it was a part-time job and his expectation for Ms. Martinez's hours were 60 to 80 hours per month. The 80 hours per month would equal to 20 hours per week.

As a result, we allowed 20 hours per week or four hours per working day. Because payroll checks were to be issued the first day of the month after the period worked, we used a calendar to determine the number of days in each pay period. We then multiplied by the expected hours to be worked for days within that pay period.

As previously stated, sufficient supporting documentation was not available to ensure the hourly rate used by Ms. Martinez had been discussed and approved by the City Council. As a result, we used the hourly rates recorded in the City's payroll system to calculate expected gross pay per pay period. In addition, we did not identify any pay increases during our review of the payroll system and according to City officials we spoke with, they confirmed there were no pay rate increases awarded to Ms. Martinez.

Because timesheets were not available for the time period reviewed, we used the number of hours reported in the payroll system up to, but not more than, the expected number of hours for each pay period when we determined if the gross amount paid to Ms. Martinez was appropriate. **Exhibit B** shows this comparison for each pay period.

As shown by the **Exhibit**, we identified 18 payroll checks which included 322.20 hours in excess of the amount expected resulting in \$6,444.00 of excess gross wages. In addition to the excess gross payroll amounts identified in **Exhibit B**, the City incurred the employer's share of FICA and IPERS contributions for the excess payroll, which total \$492.97 and \$608.31, respectively.

The \$7,545.28 of excess gross payroll and employer share of payroll related FICA and IPERS are included in **Exhibit A** as improper disbursements.

Unauthorized Checks – As previously stated, Ms. Martinez was hired in June 2022 and left employment with the City in early March 2024. Her final paycheck was for a total of 82.0 hours and covered the period of February 1, 2024 through February 29, 2024. Because payroll checks were to be issued at the beginning of the month for the prior month, Ms. Martinez should have received a total of 28 payroll checks.

However, during our review of the images of redeemed checks from the City's bank account, we determined Ms. Martinez received 52 checks totaling \$74,704.52 which were either described as payroll or made to look like payroll checks for the period of June 2022 through March 2024. **Table 1** compares the number and net amount of authorized payroll checks recorded in the payroll system by fiscal year for Ms. Martinez to the number and net amount of the checks Ms. Martinez actually received.

Table 1

Fiscal Year	Authorized Payroll Checks		Checks Received		Unauthorized Checks	
	Number of Checks	Amount^	Number of Checks	Amount	Number of Checks	Amount
2022	1	\$ 193.64	1	\$ 193.64	-	\$ -
2023	19	22,397.40	21	24,235.16	2	1,837.76
2024	8	11,984.08	30	50,275.72	22	38,291.64
Total	28	\$ 34,575.12	52	\$ 74,704.52	24	\$ 40,129.40

^ - this includes all checks that were listed as payroll and tied to the accounting system, this includes hours that were in excess to the expected in the previous section.

As illustrated by the **Table**, Ms. Martinez received 24 unauthorized checks totaling \$40,129.40. **Exhibit C** lists the 24 checks Ms. Martinez issued herself that did not tie to the authorized payroll checks recorded in the payroll system used by the City to issue payroll checks. As illustrated by the **Exhibit**, we identified six checks, totaling \$9,427.16, for which the pay period identified on the memo line of the check had already been issued to Ms. Martinez. In addition, as illustrated in the **Exhibit**, the remaining 18 checks, totaling \$30,702.24, did not have a memo line on the check and were issued at different times of the month outside of the City's normal payroll processing period. Also, these checks were similar in amount to the authorized payroll checks Ms. Martinez issued herself. Because Ms. Martinez had previously been paid for her hours in the authorized payroll checks these checks were considered improper.

During our interview with Ms. Martinez, we asked her about the 24 unauthorized checks which did not tie to the authorized payroll checks recorded in the payroll system. Ms. Martinez confirmed the 24 checks were unauthorized checks and the amounts used were to make them appear like payroll checks. Ms. Martinez stated the additional checks were "well, for my kids."

The \$40,129.40 total of the 24 unauthorized checks listed in **Exhibit C** are included in **Exhibit A** as improper disbursements.

Reimbursements – As previously stated, we identified 56 checks totaling \$75,382.80 issued to Ms. Martinez during the period of our review. Of the 56 checks identified, 52 checks were issued for payroll or resembled payroll checks and the remaining four checks, totaling \$678.28, were issued to Ms. Martinez for reimbursement of purchases of supplies. The checks identified are listed in **Table 2**. According to City officials, Ms. Martinez was entitled to reimbursement for any expenses or mileage she incurred on behalf of the City.

Table 2 lists the reimbursement checks Ms. Martinez issued to herself. The **Table** shows the information from the checks and a description of the items for which Ms. Martinez was reimbursed.

Table 2

Date	Number	Amount	Check Memo
11/17/22	14794	\$ 208.80	REIM. STAMPS
01/05/23	14814	122.10	STAMPS
05/31/23	14873	42.81	REIMB, TRASH BAGS, TOILET
06/11/23	14877	304.57	REFUND SUPPLIES
Total		\$ 678.28	

During our review of supporting documentation, we determined the only explanation available was the notation in the check memo line for the four checks listed in the **Table**. Because supporting documentation, such as a receipt, invoice, or an evidence of council approval was not available to determine the propriety of the payment, the \$678.28 of unsupported reimbursements are included in **Exhibit A**.

Checks Issued to Kasandra Sypherd

As previously stated, Ms. Sypherd began working with the City to train Ms. Martinez in July 2022. City officials, we spoke with, stated they were unclear whether Ms. Sypherd was to be paid or if she was volunteering her time to help train Ms. Martinez.

As previously stated, we scanned all disbursements and redeemed checks from the City's bank account for the period of July 1, 2022 through April 30, 2024. During our review, we identified six checks, totaling \$1,370.00, issued to Ms. Sypherd. The checks identified are listed in **Table 3**.

Date	Number	Amount	Check Memo
07/11/22	1206	\$ 520.00	June Hours
08/08/22	1212	200.00	<i>None</i>
09/12/22	1218	200.00	August Payroll
12/15/22	1237	100.00	<i>None</i>
02/01/23	1255	200.00	<i>None</i>
04/01/23	1267	150.00	March Hours
Total		<u>\$ 1,370.00</u>	

^ – Auditor notes are in italics.

As illustrated by the **Table**, we identified six payroll checks resulting in \$1,370.00 of payroll. In addition to the payroll amounts identified in **Table 3**, the City incurred the employer's share of FICA and IPERS contributions for the payroll, which total \$104.81 and \$129.33, respectively.

As previously stated, City officials were unaware Ms. Sypherd was to be paid for her training of Ms. Martinez. During our interview with Ms. Sypherd, we asked Ms. Sypherd about her position with the City. According to Ms. Sypherd, her father wanted her help because of her accounting background to find and train a new City Clerk, but he did not want to hire her to avoid any appearance of a conflict of interest.

According to Ms. Sypherd, "the City Council liked me and wanted to be sure that I was there to help, and wanted to put me on payroll and kind of went behind my Dad's back to hire me." In addition, Ms. Sypherd explained that as Ms. Martinez got comfortable, her role diminished. Ms. Sypherd confirmed she was paid \$20.00 an hour "because that's what everyone at the City was paid." She also stated she was paid monthly and besides the first month, her role was more to support Ms. Martinez as needed. When we asked Ms. Sypherd the expected hours she was to work, she stated 10-15 hours a month.

According to City officials, Ms. Sypherd had asked the current Mayor when she would be receiving her tax document from the prior year. When the Mayor stated if she was only a volunteer, she would not have a tax document to pick up, Ms. Sypherd did not bring up the topic again. We asked Ms. Sypherd about this interaction with the Mayor, she read the text message conversation where this was brought up and discussed it with the Mayor. She read, "it was our understanding that you were volunteering and I'm sorry we will no longer be needing you for that." Ms. Sypherd stated, "after that I got a text saying, 'you are no longer on payroll', so I just let it go and stopped talking to him."

Because we noted there was no official action of the hiring of Ms. Sypherd documented in the City Council meeting minutes, the six payments are considered unsupported payroll.

The \$1,370.00 of Ms. Sypherd's payroll, and the \$104.81 and \$129.33 of related FICA and IPERS contributions paid by the City are included in **Exhibit A** as unsupported disbursements.

City Debit Card Charges

As previously stated, Ms. Martinez was issued a debit card to purchase supplies and other necessary items for City operations for the period October 2022 through April 2024. Also, as previously stated, all disbursements are required to be supported by invoices or other documentation obtained by or submitted to the City Clerk.

As the City Clerk, Ms. Martinez was responsible for preparing a listing of bills to be paid and provide the listing to the City Council for approval. After the City Council approves the bills, Ms. Martinez was responsible for preparing and signing the checks. However, because a debit card is an instant disbursement from the City's bank account, purchases do not require prior approval.

We obtained and reviewed copies of the City's bank statements for the City's debit card. We also reviewed supporting documentation maintained by the City for the purchases made with the City's debit card to determine propriety.

Purchases were considered improper if the type of item and/or the quantity purchased appeared to be personal in nature or was not reasonable for City operations. When specific purchase information appeared consistent with City operations, based on the item, quantity and/or frequency of the purchase, they were classified as reasonable. When specific purchase information was not available, the purchases were classified as unsupported.

During our review of the bank statements, we identified 145 debit card transactions totaling \$18,873.44 for the period reviewed. Specifically, we identified personal purchases from Amazon, Wayfair, Wal-Mart and other vendors. These purchases are described in the following paragraphs.

Amazon – During our review of the City's bank statements, we identified 118 purchases, totaling \$14,024.81, were made from Amazon using the City's debit card which was in Ms. Martinez's possession. We contacted Amazon and obtained a detailed listing of the items purchased and any transactions that were refunded. The information received included the date and time orders were placed, item description, shipping address, and customer email.

Using information obtained directly from Amazon, we were able to determine what was purchased for 101 of the 118 charges to the City's debit card. **Exhibit D** lists the purchases made at Amazon by Ms. Martinez with the City's debit card for the period of April 10, 2023 through April 26, 2024 that were not reasonable or necessary for City operations. The **Exhibit** lists the \$12,354.39 of improper and \$1,397.94 of unsupported purchases identified.

Examples of the purchases which are considered improper include:

- 56 items of men's, women's, and children's clothing, shoes, sunglasses, and jewelry totaling \$3,271.40. Items purchased include Gucci sunglasses, Ariat women's boots, a children's Halloween costume, and Ugg slippers.
- 93 items of home furnishings totaling \$4,475.64. Items purchased include throw blankets, a bed frame, multiple mattresses, bedding, decorative shower curtains, and rugs.
- 42 items of electronics and individual devices totaling \$1,800.57. Items purchased include multiple phone cases, screen protectors, chargers, multiple Amazon Echo Dots, and Apple air pods.

- 52 items of food, drink mixes, servicing cups, plates, etc. totaling \$967.20. Ms. Martinez left employment with the City to run a business that provides hand-crafted drinks and snacks.
- 35 items of Hair supplies and make up totaling \$827.87. Items purchased included make up mirrors, hair ties, a curling iron, various nail polishes and make up.
- 8 items of children's toys totaling \$797.55. Items purchased include Melissa and Doug baby dolls, an air pistol bb gun, and a Baby Alive Magical Mixer baby doll.

During our review, we discussed the Amazon purchases with City officials to determine propriety. According to City officials, they stated there would be very limited items that would need to be purchased from Amazon which included office supplies and bathroom supplies when necessary. In addition, City officials we spoke with stated the quantity of Amazon purchases which were being made monthly were higher than necessary for City operations. Also, during our review, several of the items purchased could not be located in City Hall.

During our interview with Ms. Martinez, we asked Ms. Martinez about the debit card purchases which we identified as personal in nature. Ms. Martinez stated, "that was my fault." She went on to say that it was a mistake as she had inadvertently added the City's debit card to her personal Amazon account. Ms. Martinez mentioned she was not aware of her personal purchases with the City's debit card from Amazon until after she left employment. When we asked Ms. Martinez why she didn't reach out to the City to repay the amount, she could not provide an answer.

The \$12,354.39 of improper disbursements and \$1,397.94 of unsupported disbursements listed in **Exhibit D** are included in **Exhibit A**.

Other Vendors – In addition, to the Amazon purchases, we identified purchases to other vendors using the City's debit card which were classified as improper and unsupported.

We identified a purchase with the City's debit card dated October 24, 2023 to SQ*GIBBS TECH SOLUTI O for \$55.00. During our review, we determined this was for on-site support for office computer inspection and remote set up of "Any Desk Software". This software allows for an individual to login to a computer remotely. According to City officials we spoke with, this was not an approved disbursement nor was it an approved activity for the City Clerk to have remote access. As a result, the purchase to SQ*GIBBS TECH SOLUTI O totaling \$55.00 is considered improper.

In addition to the improper purchase, we identified 6 debit card purchases for which supporting documentation could not be located. The six unsupported purchases are listed in **Table 4**.

Table 4		
Per Bank Statement		
Date	Description	Amount
02/10/23	OTC BRANDS INC OMAHA NE	\$ 273.33
05/01/23	WF WAYFAIR3907866179	88.13
05/09/23	NATIONAL PEN CO LLC U DOVER DE	226.78
05/17/23	INTUIT*QUICKBOOKS CL.INTUIT.COM CA	561.75
04/22/24	WM SUPERCENTER 2827 CORALVILLE IA	240.38
04/01/23	FARM & FLT OF MUSCATIN MUSCATINE IA	26.64
Total		<u>\$ 1,417.01</u>

As illustrated by the **Table**, the unsupported purchases identified totaled \$1,417.01 and include purchases from Oriental Trading Company, WayFair, QuickBooks, Wal-Mart and Farm and Fleet. During our review, we discussed these purchases with City officials; however, they could not provide any additional information or documentation.

The \$55.00 of improper purchases and the \$1,417.01 of unsupported purchases are included in **Exhibit A**.

Check Disbursements

As previously stated, we scanned all disbursements and redeemed checks from the City's bank account to determine if purchases were reasonable for City operations. Also as previously stated, we determined the propriety of disbursements based on available supporting documentation; the type or the quantity of items purchased, discussions with City officials, and the vendor, frequency, and amount of payments. We also reviewed disbursement listings approved by the City Council included with the minutes of City Council meetings.

During our review, we identified payments to various vendors such as the City of Conesville, Bells Fast Fuel, Parizek Construction, and Menards which resulted in improper and unsupported disbursements. The improper and unsupported disbursements from the City's bank account are listed in **Exhibit E**.

As illustrated by the **Exhibit**, we identified two checks dated January 10, 2023 and March 7, 2023, respectively, issued to City of Conesville for \$350.00 each. During our review, detailed receipts could not be located; however, according to City officials we spoke with, the City's petty cash does not operate in cash. During our interview with Ms. Martinez, she stated that she was "unsure" why the City would need cash. Based on Ms. Martinez's statement, the two checks totaling \$700.00 are considered improper disbursements.

In addition, we identified unsupported disbursements from the City's bank account totaled \$2,569.94 which are included in the **Exhibit**. As illustrated by the **Exhibit**, the amounts of the disbursements ranged from \$47.92 to \$380.00 and occurred between June 20, 2022 and March 14, 2024. During our interview with Ms. Martinez, she stated there should be supporting documentation for all the disbursements. However, later in our interview with Ms. Martinez, she confirmed that she did not keep all receipts for City disbursements. Because sufficient supporting documentation was not available and City officials we spoke with could not provide an explanation for these disbursements, the 19 payments were classified as unsupported disbursements.

The \$700.00 of improper disbursements and \$2,569.94 of unsupported disbursements listed in **Exhibit E** are included in **Exhibit A**.

IRS Penalties and Interest Charges

The City received documentation from the IRS which reported the City had not submitted quarterly 941 reports and was behind on their quarterly contributions for calendar year 2023. As part of our procedures, we reviewed the information received by the City to determine what, if any, obligation the City owed the IRS for penalties and interest regarding the matter.

Based on our review of the payments made by the City to the IRS, we determined the City did not make quarterly contributions to the IRS in a timely manner. In addition, based on our review of the documentation received by the City from the IRS, the City incurred \$4,533.10 of penalties and interest because required IRS reports were not filed and required contributions were not remitted in a timely manner. The \$4,533.10 of penalties and interest charges identified are included in **Exhibit A** as improper disbursements.

IPERS Late Fees and Interest

Using reports obtained from IPERS for fiscal years 2022 through 2024, we determined the City paid \$612.71 of late fees and interest charges because required IPERS reports were not filed and required contributions were not remitted in a timely manner. The \$612.71 of late fees and interest charges identified are included in **Exhibit A** as improper disbursements.

UNDEPOSITED COLLECTIONS

As previously stated, Ms. Martinez was responsible for preparing utility billings, receiving the related payments, depositing collections into the City's bank account, and maintaining the City's utility system during her employment. She did not prepare utility reconciliations. Also as previously stated, the City established a primary checking account used for all City operations. The monthly bank statements were sent to the City Clerk and no other City officials reviewed them.

As a result of the concerns identified, we reviewed the deposits made to the City's bank account to identify any unusual activity. We also compared collection records available from the City to the bank deposit slips to determine if all recorded collections were properly deposited. When we attempted to reconcile the collections recorded in the City's utility system to the deposits to the City's bank account, we identified certain concerns, including:

- Adjustments made to individual utility accounts in the City's utility system which reduced the balances owed.
- Services provided to customers that were not properly billed by the City.
- Entries in the City's utility system which indicate utility bills were paid by customers, but payments were not included in deposits made to the City's bank account.
- Gift card payments that according to the City Staff are not an accepted form of payment for utility services.

Through our testing, we determined the instances described above overlapped and were interrelated at times. While each of the instances resulted in lost revenue to the City, we are unable to determine which specific transactions, if any, were utility billing payments received by the City which were not properly deposited in the City's bank account. Our findings are explained in detail in the following paragraphs.

Unbilled Utility Services

As City Clerk, Ms. Martinez had primary responsibility for preparing utility billings, preparing and making deposits, and maintaining the City's utility system. According to City officials and the current City Clerk, utility billings are paid with checks and cash.

City officials provided us with customer history reports from the utility system for the months of July 2022 through April 2024. The customer history reports listed each bill date, the current charges, payment date, amount paid, and any credit memo adjustments.

We reviewed the customer history report and selected all invoices for testing. We then looked at the date for each customer and documented instances where a monthly invoice was not sent out to the customer. Using the customer history reports, we identified numerous instances where there were no monthly billings listed. According to the current City Clerk, this indicates a utility bill was not entered for the customer and a bill was not sent to the customer for that month.

Exhibit F lists the accounts for which we identified utility customers with no monthly billings from July 2022 through April 2024. As illustrated by the **Exhibit**, customers are identified as A through DC to protect their privacy.

The **Exhibit** includes 229 instances of no monthly billings on 107 utility customers accounts, totaling \$23,505.65. These instances result in lost revenue to City because these accounts should have been billed for monthly utility service and were not. City officials we spoke with could not provide an explanation for these utility accounts which were not properly billed.

During our interview with Ms. Martinez, we asked about the instances of no monthly billings. Ms. Martinez stated, “that whatever was set up to print, she billed.” Ms. Martinez confirmed that she was the individual who entered each utility billing into the system and mailed them out. In addition, she could not provide an explanation for why certain customers were billed and others were not.

In addition, Ms. Martinez informed us the former Mayor, Forret “Skip” Kirk was not to be billed at his direction. According to current and former City officials we spoke with, they confirmed Mr. Kirk has not been billed for some time dating back prior to Ms. Martinez’s time as City Clerk. City officials stated they did not have a reasonable explanation for this, other than that was the way it had always been done.

In our review of the utility customer history reports, there was no account listed for Mr. Kirk. As a result, we calculated Mr. Kirk’s monthly utility billings for the period of July 2022 through April 2024 and included these on **Exhibit F**. As illustrated by the **Exhibit**, Mr. Kirk’s is identified as DC.

The \$23,505.65 of unbilled utilities listed in **Exhibit F** are included in **Exhibit A**.

Undeposited Cash Collections

City officials provided a utility payment register (register) which included activity for all customers for the months of July 2022 through April 2024. The register lists each payment posted to customers’ accounts and identifies the form of payment. In order to determine the accuracy of the register, we selected 24 customers’ payments posted in September 2023 and reconciled the amount recorded in the register as paid to the amount deposited in the bank. We were able to trace check payments made by customers to deposits; however, cash payments made by customers could not be traced to bank deposits.

Because we were able to verify the accuracy of the register for utility payments paid with check, but not those paid in cash, we scanned all deposit tickets in the test month for the individual customers who paid in cash that may have paid with a check but did not find any deposits with their names listed. This indicates that individual utility payments posted as cash were either entered but not receipted or were receipted and not deposited. Because of this, we used the register to compare the total amount recorded as collected each month to the amount deposited in the City’s checking account.

The majority of deposits made to the City’s checking account were utility payments made by customers. However, there were also deposits for citation fees, permit fees, non-electronic collections from the County and State, and community hall rentals. These amounts were removed from our deposit amounts to best reflect only utility payments that were deposited into the City’s bank account.

Table 5 summarizes the collections recorded in the utility register and the amounts deposited in the City’s bank account by calendar year. As illustrated by the **Table**, the collections recorded in the utility system exceed the amount deposited in the City’s checking account by \$17,744.80.

Table 5

Calendar Year	Collections per Register	Amount Deposited	Undeposited Collections
2022 *	\$ 55,480.59	54,589.85	890.74
2023	94,200.32	89,346.57	4,853.75
2024 ^	46,375.71	34,375.40	12,000.31
Total	\$ 196,056.62	178,311.82	17,744.80

* – From 07/01/22 – 12/31/22. Ms. Martinez was hired June 13, 2022.

^ – Through 04/30/24. Ms. Martinez resigned mid-March 2024.

Exhibit G illustrates the comparison by month of the amount recorded in the register to the amount deposited. As illustrated by the **Exhibit**, the amount deposited exceeded the collections recorded in the utility register for certain months. This can occur when collections are recorded toward the end of a month, but they are not deposited to the bank until after the 1st of the following month. However, as illustrated by **Table 1**, the total amount recorded in the utility register exceeded the total amount deposited to the City’s checking account for each year.

Based on our testing, we were unable to determine if any of the payments listed in **Exhibit G** were collected but not properly deposited to a City bank account or if they were recorded as payment by Ms. Martinez in an effort to reduce the account balance as she did with adjustments. While City officials and the current City Clerk reported some utility bills are paid with cash; it is possible that some of the transactions listed in **Exhibit G** were cash collections which were not properly deposited.

City officials we spoke with could not provide an explanation for the payments recorded in the utility system when corresponding amounts were not deposited to the City’s bank account other than they believed that Ms. Martinez was not depositing all utility payments she received. City officials identified several customers who routinely paid their utility bills with cash. We reviewed selected customers’ accounts to determine if the payment recorded as cash on their account was subsequently deposited. In some instances, the payment recorded as cash was deposited to the City’s bank account, and in other instances, the cash payment was not included in the amount deposited to the City’s bank account.

During our interview with Ms. Martinez, we asked about the undeposited cash collections, she stated “I don’t know.” Ms. Martinez confirmed she collected utility receipts, prepared the deposits and took the deposits to the bank.

The \$17,744.80 of undeposited utility collections calculated in **Table 5** and summarized by month in **Exhibit G** are included in **Exhibit A**.

Account Adjustments

As previously stated, Ms. Martinez had primary responsibility for the City’s utility billings during her tenure as City Clerk. During our review of the utility payment register, we identified a number of credit adjustments posted to customer accounts for the period July 2022 through April 2024. Credit memo adjustments are transactions which reduce the balance of a customer’s account that needs to be paid and should have a justification documented for why the adjustment was made.

The report included 32 credit adjustments applied to utility customers’ accounts to reduce the balances owed. After consulting with City officials and reviewing available records, we determined that seven were reasonable and included adjustments for payments that were collected but not properly receipted, an adjustment for a delinquent account for which a payment plan was established, and an adjustment to a balance owed for a deceased individual.

The remaining 25 credit adjustments were determined to have been delinquent utility amounts that were to be submitted to the Muscatine County Treasurer’s office. Iowa Code requires that accounts that

are delinquent as of the month of April annually are to be sent to the County Treasurer where a lien is placed on the customer property taxes for the delinquent payment. Therefore, we determined Ms. Martinez was responsible for submitting those delinquent accounts for the period ending April of 2023 but was not responsible for those that were to be submitted for those in April 2024 due to new City Clerk being hired. This reduced the number of adjustments that needed to be sent to the Muscatine County Treasurer's Office to 13.

We identified 13 adjustments totaling \$9,760.31 from a total of 8 customers for period of our review. We contacted the County Treasurer's Office and requested and verified for the period of July 2022 through April 2023 the City Clerk submitted the adjustments for collections. According to representatives of the Muscatine County Treasurer's office, they did not receive any submissions for delinquent account charges related to the adjustments that we identified.

Exhibit H lists the account we identified adjustments for the period of July 1, 2022, through April 30, 2023. The **Exhibit** does not include the seven adjustments to accounts with justifications or the 13 adjustments which had been received by the County. As illustrated by the **Exhibit**, customers are identified as B through DA to protect their privacy.

The **Exhibit** includes 12 adjustments made to eight accounts. The adjustments listed all reduced the balances owed by the customer and are considered uncollected utility billings. As illustrated by the **Exhibit**, the 12 adjustments resulted in \$9,760.31 of uncollected utility adjustments.

Also as illustrated by **Exhibit H**, the adjustments identified for Customers B and BR had adjustments that reduced their balances by \$4,774.16 and \$3,248.00 respectively. City officials, we spoke with, could not provide an explanation for these adjustments.

During our interview with Ms. Martinez, we asked about the 12 adjustments which reduced balances owed. According to Ms. Martinez, "there were a lot of people coming in and complaining." Ms. Martinez confirmed she processed adjustments on the City's accounting system.

Because the adjustments made in the utility system by Ms. Martinez resulted in lost revenue to the City, the \$9,760.31 of uncollected utility adjustments listed in **Exhibit H** are included in **Exhibit A** as uncollected collections.

Gift Card Payments

As previously stated, we obtained a utility payment register for all customers for the period July 2022 through April 2024. During our review of the utility payment register, in addition to cash, check and credit adjustment entries, we also identified payments coded as gift card payments. Specifically, we identified 22 payments that were marked as gift card payments from customers. According to City officials, the City does not issue or accept gift cards as a form of payment and they could not provide an explanation for these entries.

Using the City's bank statements with deposit details, we attempted to trace all payments posted to individual utility accounts to deposits made to the City's bank account. During this review, we identified that nine of the 22 gift card payments were actually checks issued from individual utility customers for their payment and had been miscoded in the City's utility payment register. The remaining 13 payments coded to gift cards totaling \$2,904.31 could not be traced to a deposit made in the City's bank account.

The 13 gift card payments which could not be traced to a deposit in the City's bank account are listed in **Table 5**.

Table 6

Customer	Date	Amount
AG	07/15/22	\$ 408.00
A	09/23/22	62.00
CJ	09/23/22	1,193.31
V	09/28/22	68.00
X	12/30/22	200.00
M	01/01/23	68.00
CU	01/01/23	68.00
C	01/09/23	80.00
P	01/09/23	401.00
AH	01/09/23	68.00
BP	01/09/23	20.00
CG	01/09/23	68.00
E	01/10/23	200.00
Total		<u>\$ 2,904.31</u>

As illustrated by the **Table**, customers are identified as A through CU to protect their privacy. The **Table** does not include the nine gift card payments which were determined to be miscoded check payments. During our interview with Ms. Martinez, we asked Ms. Martinez about the 13 gift card payments. Ms. Martinez stated, “No there was no gift cards.” We are unable to determine if these were payments were collected but not deposited or were payments that were never collected. However, these 13 gift card payments result in loss revenue to the City, totaling \$2,904.31 of uncollected and/or undeposited utility collections.

Because the gift card payments posted in the utility system by Ms. Martinez resulted in loss revenue to the City, the \$2,904.31 of uncollected and/or undeposited utility collections listed in **Table 6** are included in **Exhibit A**.

OTHER ADMINISTRATIVE ISSUES

Other Receipts – As previously stated, the City also collects payments for community hall rentals, golf cart permits, and traffic citations. Because of concerns identified by the City officials, we attempted to review supporting documentation for each of these types of receipts. However, City officials were not able to provide sufficient documentation to support the number of rentals, golf cart permits, or traffic citations issued.

In addition, the City did not have sufficient supporting documentation to track the dates and amounts to be collected for each of these types of revenues. Because of a lack of sufficient supporting documentation, we were unable to verify that all collections were properly paid and were properly deposited.

City Council Meeting Minutes – We reviewed the City Council meeting minutes from FY23 and FY24 and determined that the City could not provide minutes for February 2023 and March 2024 as required by section 21.3 of the *Code of Iowa*.

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

- Properly review payroll supporting documentation prior to issuance.
- Compare the bill listings to supporting documentation and checks.
- Require and maintain original, itemized receipts for all disbursements, including employee reimbursements, and review the supporting documentation to ensure the public purpose of the disbursements.
- Review the City’s bank statements.
- Request and review bank reconciliations.
- Require and review utility reconciliations.
- Require all community hall, golf cart permit, and traffic citation revenue to be properly supported before deposit and reconciled.

Recommended Control Procedures

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

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

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

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

- B. Disbursements – During our review of the City's disbursements, the following were identified:
- Disbursements were not consistently supported by invoices or other documentation.
 - Disbursements were not approved by the City Council.

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

invoices should be provided, along with the check, to an independent individual for review and countersignature.

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

Recommendation – Procedures should be established to ensure utility billings are reconciled to subsequent collections and delinquent accounts for each billing period. The City Council, or an independent individual designated by the City Council, should review the reconciliations and monitor account adjustments.

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

City Hall hours for the time period reviewed were 4:30 pm to 7:00 pm Tuesday, Wednesday, and Thursday during the former City Clerk's employment. She was expected to submit a monthly timesheet and was paid once a month. During our review of payroll disbursements, we identified 19 payroll checks which included excess pay of the amount expected resulting in \$17,004 of excess gross wages. (In addition to the excess gross payroll amounts identified incurred the employer's share of FICA and IPERS contributions for the excess payroll, which total \$1,300.81 and \$1,605.18, respectively. In addition, we determined that timesheets were not maintained as well.

Recommendation – City officials should implement procedures to ensure appropriate payroll records are maintained. City officials should also periodically review payroll records to ensure payroll is calculated properly.

In addition, a City official who is familiar with the City Clerk's actions should review and approve the City Clerk's timesheet for each pay period. The review and approval should be documented by the signature or initials of the reviewer and the date of approval and information from the timesheets should be periodically compared to the information recorded in the City's payroll system. Also, City officials should implement procedures to ensure paychecks are not prepared prior to the end of a pay period.

- E. Reconciliation of Collections, and Deposits For Other Revenues – During our review of the City's revenues for citation fees, golf cart permit fees, and rental hall fees we determined that we could not perform testing on these revenues because the City could not provide documentation that showed how much it actually earned. In addition, reviews of the monthly bank reconciliations were not performed.

Recommendation – Procedures should be established to ensure that all receipts from the City's revenues are properly supported and before being deposited and reconciled after deposit. Additionally, City Council officials should review the reconciliations to ensure accuracy and completeness. The review should be documented by the signature or initials of the reviewer and date of the review.

- F. Meeting Minutes – During our review of the City’s meeting minutes for the scope period of the investigation, the City was not able to provide the meeting minutes for the months of February 2023 and March 2024.

Recommendation – Procedures should be established to ensure that all actions taken by the Council are properly documented in the minutes of Council meetings.

- G. Reconciliation of Bank Accounts, Collections, and Deposits – The City did not ensure that the checking account was reconciled, and independent reviews of the monthly bank reconciliations were not performed. During our review of collections and deposits, we determined:

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

Recommendation – Procedures should be established to ensure an initial listing for all receipts is prepared and that collections recorded on the initial listing are reconciled to postings in the City’s accounting records and deposits for each month. Additionally, City Council officials should review the reconciliations to ensure accuracy and completeness. The review should be documented by the signature or initials of the reviewer and date of the review.

- H. Debit Card – We identified purchases made with a debit card from the City’s bank account. However, some of the purchases were not supported with adequate documentation. In addition, because purchases made using a debit card are an immediate payment, they do not allow for proper authorization.

Recommendation – Department officials should implement procedures requiring all obligations be paid by check and properly supported with original invoices, receipts, or other appropriate documentation.

- I. Oversight by City Officials – City officials have a fiduciary responsibility to provide oversight of the City’s operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Based on our observations and the procedures performed, we determined City officials failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls permitted an employee to exercise too much control over the operations of the City.

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

Exhibits

Report on Special Investigation of the
City of Conesville

Summary of Findings
For the Period July 1, 2022 through April 30, 2024

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Payments to or for Yamira Martinez:				
Unauthorized hours and related costs	Exhibit B	\$ 7,545.28	-	7,545.28
Unauthorized checks	Exhibit C	40,129.40	-	40,129.40
Reimbursement checks	Table 2	-	678.28	678.28
Unauthorized payroll to Kassandra Sypherd	Table 3/Page 7	-	1,604.13	1,604.13
Debit card purchases:				
Amazon	Exhibit D	12,354.39	1,397.94	13,752.33
Other vendors	Page 13/Table 4	55.00	1,417.01	1,472.01
Check disbursements	Exhibit E	700.00	2,569.94	3,269.94
IRS penalties and interest charges	Page 13/Table 4	4,533.10	-	4,533.10
IPERS late fees and interest	Page 14	612.71	-	612.71
Total improper and unsupported disbursements		65,929.88	7,667.30	73,597.18
Uncollected and undeposited utility billings:				
Unbilled services	Exhibit F	23,505.65	-	23,505.65
Undeposited cash collections	Exhibit G/Table 5	17,744.80	-	17,744.80
Unsupported utility account adjustments	Exhibit H	9,760.31	-	9,760.31
Uncollected revenue-gift card payments	Table 6	2,904.31	-	2,904.31
Total uncollected and undeposited collections		53,915.07	-	53,915.07
Total		\$ 119,844.95	7,667.30	127,512.25

Report on Special Investigation of the
City of Conesville

Unauthorized Hours Paid to Yamira Martinez
For the Period July 1, 2022 through April 30, 2024

Per Report from City's Payroll System				Calculated Gross Pay		
Date	Check Number	Pay Period	Gross Pay	Expected Hours	Hourly Rate	Gross Wages
07/11/22	1207	06/13/22 - 06/30/22	\$ 225.00	56.00	\$ 20.00	\$ 1,120.00
07/19/22	1208	07/01/22 - 07/15/22	500.00	44.00	20.00	880.00
08/02/22	1210	07/18/22 - 07/29/22	1,030.00	40.00	20.00	800.00
08/15/22	1214	08/01/22 - 08/15/22	490.00	44.00	20.00	880.00
09/02/22	1215	08/16/22 - 08/31/22	1,040.00	48.00	20.00	960.00
10/03/22	1220	09/01/22 - 09/30/22	1,950.00	88.00	20.00	1,760.00
11/01/22	1232	10/03/22 - 10/31/22	1,880.00	84.00	20.00	1,680.00
12/01/22	1236	11/01/22 - 11/30/22	2,450.00	88.00	20.00	1,760.00
12/15/22	1238	12/01/22 - 12/15/22	1,000.00	44.00	20.00	880.00
12/29/22	1239	12/16/22 - 12/30/22	1,320.00	44.00	20.00	880.00
01/16/23	1249	01/02/23 - 01/13/23	1,224.00	40.00	20.00	800.00
01/31/23	1251	01/16/23 - 01/31/23	1,250.00	48.00	20.00	960.00
02/23/23	14776	02/01/23 - 02/23/23	1,020.00	68.00	20.00	1,360.00
03/01/23	1258	02/24/23 - 02/28/23	740.00	12.00	20.00	240.00
04/01/23	1266	03/01/23 - 03/31/23	1,360.00	92.00	20.00	1,840.00
04/16/23	1268	04/03/23 - 04/14/23	920.00	40.00	20.00	800.00
05/01/23	1273	04/17/23 - 04/28/23	1,520.00	40.00	20.00	800.00
05/18/23	1274	05/01/23 - 05/18/23	1,340.00	56.00	20.00	1,120.00
06/01/23	1278	05/19/23 - 05/31/23	1,740.00	36.00	20.00	720.00
07/01/23	1282	06/01/23 - 06/30/23	1,840.00	88.00	20.00	1,760.00
08/01/23	1300	07/03/23 - 07/31/23	1,140.00	84.00	20.00	1,680.00
08/31/23	1302	08/01/23 - 08/31/23	1,420.00	92.00	20.00	1,840.00
09/15/23	1305	09/01/23 - 09/15/23	1,340.00	44.00	20.00	880.00
11/01/23	1310	09/18/23 - 10/31/23	2,560.00	128.00	20.00	2,560.00
12/01/23	1316	11/01/23 - 11/30/23	1,600.00	88.00	20.00	1,760.00

Excess Hours	Improper Pay	Improper Employer's Share of		Total Improper
		FICA	IPERS	
-	\$ -	-	-	-
-	-	-	-	-
11.50	230.00	17.60	21.71	269.31
-	-	-	-	-
4.00	80.00	6.12	7.55	93.67
9.50	190.00	14.53	17.94	222.47
10.00	200.00	15.30	18.88	234.18
34.50	690.00	52.78	65.13	807.91
6.00	120.00	9.18	11.33	140.51
22.00	440.00	33.66	41.53	515.19
21.20	424.00	32.44	40.03	496.47
14.50	290.00	22.19	27.38	339.57
-	-	-	-	-
25.00	500.00	38.25	47.20	585.45
-	-	-	-	-
6.00	120.00	9.18	11.33	140.51
36.00	720.00	55.08	67.97	843.05
11.00	220.00	16.83	20.77	257.60
51.00	1,020.00	78.03	96.29	1,194.32
4.00	80.00	6.12	7.55	93.67
-	-	-	-	-
-	-	-	-	-
23.00	460.00	35.19	43.42	538.61
-	-	-	-	-
-	-	-	-	-

Report on Special Investigation of the
City of Conesville

Unauthorized Hours Paid to Yamira Martinez
For the Period July 1, 2022 through April 30, 2024

Per Report from City's Payroll System				Calculated Gross Pay		
Date	Check Number	Pay Period	Gross Pay	Expected Hours	Hourly Rate	Gross Wages
01/01/24	1317	12/01/23 - 12/29/23	2,100.00	84.00	20.00	1,680.00
02/01/24	1322	01/01/24 - 01/31/24	2,080.00	92.00	20.00	1,840.00
03/01/24	1325	02/01/24 - 02/29/24	1,640.00	84.00	20.00	1,680.00

Excess Hours	Improper Pay	Improper Employer's Share of		Total Improper
		FICA	IPERS	
21.00	420.00	32.13	39.65	491.78
12.00	240.00	18.36	22.65	281.01
-	-	-	-	-
322.20	\$ 6,444.00	492.97	608.31	7,545.28

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

Report on Special Investigation of the
City of Conesville

Unauthorized Checks Issued to Yamira Martinez
For the Period of July 1, 2022 through April 30, 2024

Per Bank Statements			
Check Date	Check Number	Memo Line	Amount
02/06/23	1256		\$ 1,154.37 ^
03/08/23	1260		683.39 ^
07/12/23	1283		1,987.96 ^
07/25/23	1299	JUNE BUDGETS	1,759.40 *
08/16/23	1301	AUG1-16	1,187.66 *
08/18/23	1303	REST OF AUGUST	1,087.86 *
09/21/23	1310		1,237.49 ^
09/30/23	1305		1,897.61 ^
10/05/23	1311		1,736.58 ^
10/09/23	1315		1,426.89 ^
10/17/23	1316	OCT 1-16TH	1,600.45 *
10/24/23	1317		1,890.66 ^
11/01/23	1597		1,896.54 ^
11/09/23	1598		1,896.54 ^
11/15/23	1599		1,896.13 ^
11/21/23	1323		1,895.41 ^
12/01/23	1325	NOV	1,895.61 *
12/04/23	1326		1,896.15 ^
12/14/23	1331	12-1 - 12-15	1,896.18 *
12/21/23	1332		1,895.40 ^
12/28/23	1333		1,897.16 ^
01/11/24	1347		1,804.94 ^
01/11/24	1345		1,804.94 ^
01/24/24	1348		1,804.08 ^
Total			<u>\$ 40,129.40</u>

^ - Considered to be improper as there is no support and the amount is similar to payroll checks issued at the same time. This appears to be duplicate payroll checks that were not ran through the payroll system.

* - Ms. Martinez received a payroll check for this time period, we have already accounted for this during payroll testing.

Report on Special Investigation of the
City of Conesville

Debit Card Purchases - Amazon
For the Period July 1, 2022 through April 30, 2024

Per Bank Statements			Per Amazon Records	
Trans Date	Transaction Description	Amount	Description	
04/10/23	DBT CRD 2033 04/07/23 DBT74YKG AMAZON.COM * HS55Z4X72 A AMZN.COM/BILL WA C # 2363	\$ 42.79	No supporting documentation available.	
04/26/23	DBT CRD 0621 04/25/23 DBRREG6W AMZN MKTP US * HF2643X81 AMZN.COM/BILL WA C # 2363	55.61	No supporting documentation available.	
05/22/23	DBT CRD 0725 05/20/23 DBDB0FYT AMZN MKTP US*WE0IW31N3 AMZN.COM/BILL WA C#2363	80.24	No supporting documentation available.	
06/09/23	DBT CRD 1035 06/09/23 DBLJ5TVI AMAZON.COM * DXOPT6XL3 AMZN.COM/BILL WA C # 32363	19.74	VTech DECT 6.0 Cordless Phone - Blue Display, Big Buttons, Full Duplex, Caller ID, Easy Wall Mount, 1000ft Range	
06/13/23	DBT CRD 1305 06/13/23 DBAZ9J15 AMZN MKTP US * AW62X2OX3 AMZN.COM/BILL WA C # 2363	60.39	VTech DECT 6.0 Cordless Phone with Answering Machine, Blue-White Display, Backlit Buttons, Full Duplex Speaker, Caller ID/Call Waiting, 1000 ft Range - Black SHAPERMINT High Waisted Body Shaper Shorts Shapewear for Women Tummy Control Thigh Slimming Technology	
06/15/23	DBT CRD 0519 06/14/23 DBM8CDX0 AMAZON.COM * O59294HF3 AMZN.COM/BILL WA C # 32363	145.51	Sweetcrispy Standing Desk Adjustable Height, 50 Inch Electric Standing Desk with 3 Memory Presets, Adjustable Desk Stand Up Desk	
06/15/23	DBT CRD 1135 06/15/23 DBIIGR32 AMAZON.COM * GV9LE8XC3 AMZN.COM/BILL WA C # 232363	10.42	Aspercreme Max Strength Lidocaine Pain Relief Dry Spray 4 oz. Odor Free	
06/15/23	DBT CRD 0640 06/14/23 DBLG3N1Q AMZN MKTP US * QS4BF8L93 AMZN.COM/BILL WA C # 2363	48.66	GEN 1820 Hardwound Roll Towels, White, 8" x 800 ft (Case of 6)	

Quantity	Price	Total	Improper	Reasonable	Unsupported
	\$	42.79	-	-	42.79
		42.79			
		55.61	-	-	55.61
		55.61			
		80.24	-	-	80.24
		80.24			
1	19.74	19.74	19.74	-	-
		19.74			
1	30.44	30.44	-	30.44	-
1	29.95	29.95	29.95	-	-
		60.39			
1	145.51	145.51	145.51	-	-
		145.51			
1	10.42	10.42	10.42	-	-
		10.42			
1	48.66	48.66		48.66	
		48.66			

Report on Special Investigation of the
City of Conesville

Debit Card Purchases - Amazon
For the Period July 1, 2022 through April 30, 2024

Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
06/16/23	DBT CRD 1152 06/15/23 DBH3B831 AMZN MKTP US * HA8LP9913 AMZN.COM/BILL WA C # 2363	154.58	San Jamar Classic Element Paper Towel Dispenser Wall-Mounted Commercial Roll Dispenser, Fits All Core Sizes with Lever for Bathroom, Kitchens, and Restaurants, Plastic, Universal Paper, Black Pearl Sol de Janeiro Cheirosa '40 Hair & Body Fragrance Mist 90mL/3.0 fl oz. SOL DE JANEIRO Hair & Body Fragrance Mist 90mL/3.0 fl oz.
06/16/23	DBT CRD 1642 06/15/23 DB92V584 AMZN MKTP US * AN11U1593 AMZN.COM/BILL WA C # 232363	127.27	nometo 925 Sterling Silver Cuban Link Chain Bracelet 5/8mm Silver Bracelet for Men Women Silver Bracelet 6.5-9 Inches O-Cedar EasyWring Microfiber Spin Mop, Bucket Floor Cleaning System, Red, Gray, Standard Lisianthus Women Classic Felt Fedora Wide Brim Hat with Belt Buckle Logitech MK345 Wireless Combo Full-Sized Keyboard with Palm Rest and Comfortable Right-Handed Mouse, 2.4 GHz Wireless USB Receiver, Compatible with PC, Laptop,Black
06/28/23	DBT CRD 0926 06/28/23 DBECYQA0 AMZN MKTP US * W31VQ0F93	79.87	Blue Diamond Almonds Almond Flour, Gluten Free, Blanched, Finely Sifted, 48 oz Cmkura 50 Pack 5" Brown Square Disposable Paper Charcuterie Boxes Food Containers Bakery Boxes for Cake, Cookies, Sandwich Rollda Kids Cowboy Boots for Boys Girls Western Square Toe Cowgirl Boots with Walking Heel (Toddler/Little Kid/Big Kid)
06/28/23	DBT CRD 1135 06/28/23 DBQ53JBE AMZN MKTP US * OD5574MS3 AMZN.COM/BILL WA C # 2363	10.69	Basumee Microfiber Hair Towel Wrap for Kids 2 Pack Rapid Drying Hair Towel with Button Hair Turbans for Wet Hair Wraps Head Towel Wrap for Women and Girls, Blue and Purple Love
06/29/23	AMZN.COM/BILL WA C # 232363 DBT CRD 1426 06/28/23 DBUSU0MQ COPY SYSTEMS INC ACHNOTIFICATI IA C # 2363	24.96	No supporting documentation available

Quantity	Price	Total	Improper	Reasonable	Unsupported
2	51.61	103.22	-	103.22	-
1	25.68	25.68	25.68	-	-
1	25.68	25.68	25.68	-	-
		154.58			
1	19.25	19.25	19.25	-	-
1	37.42	37.42	37.42	-	-
1	27.81	27.81	27.81	-	-
1	42.79	42.79	-	42.79	-
		127.27			
1	12.48	12.48	12.48	-	-
1	20.32	20.32	20.32	-	-
1	47.07	47.07	47.07	-	-
		79.87			
1	10.69	10.69	10.69	-	-
		10.69			
		24.96	-	-	24.96
		24.96			

Report on Special Investigation of the
City of Conesville

Debit Card Purchases - Amazon
For the Period July 1, 2022 through April 30, 2024

Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
07/06/23	DBT CRD 1025 07/05/23 DBBZX9JI AMZN MKTP US * JK0N77CH3 AMZN.COM/BILL WA C # 232363	12.83	Merlion Magnetic Band for Apple Watch Band 41mm 40mm 38mm 49mm 45mm 44mm 42mm for Women Men, Mesh Stainless Steel Dual Magnetic Clasp Strap for iWatch Series 8 7 6 5 4 3 2 1 SE Ultra
07/07/23	DBT CRD 1044 07/06/23 DBST32J0 AMZN MKTP US * VO39J97O3 AMZN.COM/BILL WA C # 2363	179.63	Hicober 3 in 1 Wireless Charging Station for iPhone 15, Magnetic Foldable Travel Charger Station Stand 18W for iPhone 15 14 13 12 Pro/Max/Plus/Apple Watch All Series & AirPods OtterBox Symmetry Series SERIES+ Antimicrobial Case with MagSafe for iPhone 14 Pro Max (ONLY) - DONT EVEN CHAI (Brown) ivoler 3+3 Pack Tempered Glass for iPhone 14 Pro Max Screen Protector 6.7" [3 Pack] with [3 Pack] Camera Lens Protector with [Alignment Frame], Anti-Scratch Case Friendly Transparent HD Clear Film THE NORTH FACE Women's Jester Everyday Laptop Backpack, TNF Black, One Size Cmkura 50 Pack 5" Brown Square Disposable Paper Charcuterie Boxes Food Containers Bakery Boxes for Cake, Cookies, Sandwich
07/07/23	DBT CRD 1354 07/06/23 DBEEK5Z1 AMZN MKTP US * 188YN8YC3 AMZN.COM/BILL WA C # 2363	100.56	Rollda Kids Cowboy Boots for Boys Girls Western Square Toe Cowgirl Boots with Walking Heel (Toddler/Little Kid/Big Kid) Rollda Kids Cowboy Boots for Boys Girls Western Square Toe Cowgirl Boots with Walking Heel (Toddler/Little Kid/Big Kid)
07/10/23	DBT CRD 0006 07/10/23 DB0JT0IZ AMZN MKTP US * EM1UM8B53 AMZN.COM/BILL WA C # 2363	147.79	Neutrogena Makeup Remover Wipes, Individually Wrapped Daily Face Wipes for Waterproof Makeup, Travel & On-the-Go Singles, 20 Count FUNTOUCH Rechargeable Travel Makeup Mirror with 72 Led Lights, Portable Lighted Beauty Mirror, 3 Color Lighting, Dimmable Touch Screen, Tabletop LED Folding Cosmetic Vanity Mirror Touchland Power Mist Hydrating Hand Sanitizer Spray, BLOSSOM 3-PACK (Lavender, Vanilla, Rainwater), 500-Sprays each, 1FL OZ Travel Size (Set of 3) SOL DE JANEIRO Hair & Body Fragrance Mist 90mL/3.0 fl oz. Touchland Mist Case for Power Mist and Glow Mist (1FL OZ), Protective and Stylish Hand Sanitizer Spray Accessory, Silicone Case with Keyring, Icy White Walofou Flower Girls Wedding Party Princess Shoes Flats for Kid Toddler

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	12.83	12.83	12.83	-	-
		12.83			
1	42.79	42.79	42.79	-	-
1	28.84	28.84	28.84	-	-
1	7.48	7.48	7.48	-	-
1	80.20	80.20	80.20	-	-
1	20.32	20.32	20.32	-	-
		179.63			
1	53.49	53.49	53.49	-	-
1	47.07	47.07	47.07	-	-
		100.56			
1	7.36	7.36	7.36	-	-
1	22.46	22.46	22.46	-	-
1	-	-	-		
1	25.68	25.68	25.68	-	-
1	5.89	5.89	5.89	-	-
1	26.95	26.95	26.95	-	-

Report on Special Investigation of the
City of Conesville

Debit Card Purchases - Amazon
For the Period July 1, 2022 through April 30, 2024

Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
			3 Barrel Curling Iron-Dual Voltage Hair Crimper, 1 Inch Ceramic Tourmaline with Temperature Adjustable Hair Waver(Gold)
			adidas Kids Grand Court 2.0 Tennis Shoe
07/10/23	DBT CRD 1001 07/08/23 DBUQG0UA AMZN MKTP US * SQ0Y00AD3 AMZN.COM/BILL WA C # 2363	171.20	Gucci Women's Lightness Square Sunglasses
07/10/23	DBT CRD 1002 07/09/23 DBRB15UB AMZN MKTP US * 2T10N1D03 AMZN.COM/BILL WA C # 2363	346.45	Ariat womens Remuda Western Boot
			Sally Hansen Airbrush Legs®, Leg Makeup, Medium, Easy Application, Flawless Looking Legs, Water Resistant, Transfer Proof Lotion
			Blue Diamond Almonds Almond Flour, Gluten Free, Blanched, Finely Sifted, 48 oz
			STANLEY IceFlow Stainless Steel Tumbler with Straw, Vacuum Insulated Water Bottle for Home, Office or Car, Reusable Cup with Straw Leak Resistant Flip
			SHAPERMINT Shapewear Shorts - High Compression Shapewear for Women
			Tummy Control - Boy Shorts for Women
			Steve Madden Womens Donddi Sandal
07/10/23	DBT CRD 2312 07/08/23 DBG59BVG AMZN MKTP US * HI82N4CP3 AMZN.COM/BILL WA C # 232363	91.86	Maybelline Super Stay Matte Ink Liquid Lipstick Makeup, Long Lasting High Impact Color, Up to 16H Wear, Loyalist, Light Pink Beige, 1 Count
			Shade&Beyond Sun Shade Sail Rectangular Curved Canopy 12'X16' Sail Shade Light Grey Sun Shades Permeable for Patios Backyard Deck (We Make Customized Size)
			Women Bandeau Bra Padded Strapless Bralette Bra Seamless Bandeau Tube Top Bra
			DELIMIRA Women's Underwire Contour Multiway Full Coverage Strapless Bra Plus Size

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	24.17	24.17	24.17	-	-
1	35.28	35.28	35.28	-	-
		147.79			
1	171.20	171.20	171.20	-	-
		171.20			
1	203.25	203.25	203.25	-	-
1	11.97	11.97	11.97	-	-
1	12.48	12.48	12.48	-	-
1	27.82	27.82	27.82	-	-
1	32.09	32.09	32.09	-	-
1	58.84	58.84	58.84	-	-
		346.45			
1	8.54	8.54	8.54	-	-
1	27.70	27.70	27.70	-	-
1	24.60	24.60	24.60	-	-
1	31.02	31.02	31.02	-	-
		91.86			

Report on Special Investigation of the
City of Conesville

Debit Card Purchases - Amazon
For the Period July 1, 2022 through April 30, 2024

Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
07/10/23	DBT CRD 0625 07/10/23 DBUVP1Y AMZN MKTP US * GN0N494U3 AMZN.COM/BILL WA C # 2363	32.18	YGDZ 280 PCS Cotton 24 Colors Hair Ties Set with Organizer Box - Seamless Soft Mini Elastics Ponytail Holders and Hair Accessories for Toddlers, Girls, Kids YGDZ Elastic Hair Bands, 1500 pcs Hair Ties, Small Ponytail Holders, Hair Accessories Set for Girls, Women, Toddler, Ponytail Holders, Colorful Rubber Bands for Hair CÉLLOT 40 Pieces Girls Hair Bows Linen Fabric Bows Alligator Clips Hair Accessories for Little Girls Toddlers Kids and Teens
07/11/23	DBT CRD 0713 07/11/23 DBOK9KE9 AMZN MKTP US * P69ZG1TY3 AMZN.COM/BILL WA C # 2363	134.04	DotVol Women's Multiway Strapless Bra Full Figure Underwire Contour Beauty Back Plus Size Bra Fresh Clean Threads Mens Crew Neck T-Shirt - Pre Shrunk Soft Fitted Premium Tee - Men's T-Shirts Cotton Poly SOLY HUX Women's Plus Size Surplice V Neck Short Sleeve Rompers Short Jumpsuit CUSHIONAIRE Women's Talent cut out heel sandal +Memory Foam and Wide Widths Available
07/11/23	DBT CRD 2156 07/10/23 DBBL4HAU AMZN MKTP US * T66AY85B3 AMZN.COM/BILL WA C # 2363	169.70	Apple AirPods (3rd Generation) Wireless Ear Buds, Bluetooth Headphones, Personalized Spatial Audio, Sweat and Water Resistant, Lightning Charging Case Included, Up to 30 Hours of Battery Life Maxjoy for Airpod 3 Case 2021 Flowers AirPods 3rd Generation Case Cover Clear Apple AirPods 3 Protective Case with Keychain for Women Girls(Morning Flower)
07/11/23	DBT CRD 0142 07/10/23 DBY6MRB4 AMZN MKTP US * V89CI1GL3 AMZN.COM/BILL WA C # 232363	216.85	On Running Women's Low-Top Sneaker OtterBox Defender Series Case for iPad 10th Gen (ONLY) - BLACK, Rugged, Durable, Multi-Layer Protection

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	8.66	8.66	8.66	-	-
1	10.69	10.69	10.69	-	-
1	12.83	12.83	12.83	-	-
		32.18			
1	25.99	25.99	25.99	-	-
1	23.54	23.54	23.54	-	-
1	41.72	41.72	41.72	-	-
1	42.79	42.79	42.79	-	-
		134.04			
1	159.43	159.43	159.43	-	-
1	10.27	10.27	10.27	-	-
		169.70			
1	159.50	159.50	159.50	-	-
1	57.35	57.35	57.35	-	-
		216.85			

Report on Special Investigation of the
City of Conesville

Debit Card Purchases - Amazon
For the Period July 1, 2022 through April 30, 2024

Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
07/11/23	DBT CRD 2249 07/10/23 DBCYY5AU AMZN MKTP US * OO3PA5103	87.38	TOPACC Western Metal Concho Belt for Women Cowgirl Chain Belts for Dresses Jeans Country Concert Outfit Verdusa Women's Fringe Trim One Shoulder Long Sleeve Fitted Top BTFBM Women Mesh Puff Long Sleeve Shirts Tops Scoop Neck Swiss Dots Sheer Slim Fit Casual Ribbed Knit Shirt Blouses Top
07/11/23	DBT CRD 1656 07/10/23 DBFW10N7 AMZN MKTP US * 5Z1F12SF3 AMZN.COM/BILL WA C # 2363	78.08	Touchland Power Mist Hydrating Hand Sanitizer Spray, FRESH 3-PACK (Mint, Citrus, Lemon Lime), 500-Sprays each, 1FL OZ Travel Size (Set of 3) Holipick Plus Size One Piece Swimsuit for Women Tummy Control Cap Sleeves Bathing Suits Zipper Front Rash Guard Swimwear Mrsdry Travel Bottles for Toiletries, Tsa Approved 3oz Portable Travel Bottles, BPA Free Leak Proof Squeezable Silicone Travel Size Containers, Travel Accessories with Clear Toiletry Bag (4 Pack)
07/28/23	DBT CRD 1930 07/27/23 DBU6VSFY AMZN MKTP US * T64175RP0 AMZN.COM/BILL WA C # 2363	56.69	HaiMay 6 Pieces Reusable Iced Coffee Cup Sleeve Neoprene Insulated Sleeves Cup Cover Holder Tumbler Cup Drinks Sleeve Holder Idea for 30oz-32oz Cold Hot Beverages, Black Style KONSIDEN Desk Fan Bladeless, 11.8 Inch Office Fan Small, Quiet, 3 Speed Adjustment, Touch Control, Easy to Clean, Desk Fans Small Quiet, Ideal for Office, Living Room, Bedroom
07/28/23	DBT CRD 2302 07/27/23 DBBYLFGA AMZN MKTP US * T60OV3W70 AMZN.COM/BILL WA C # 2363	36.04	Crush- Powder Drink Mix - Sugar Free & Delicious (Watermleon, 72 Sticks) Strawberry Crush S/F Singles to Go 6/Pack(6 Packs)
07/28/23	DBT CRD 0939 07/27/23 DBVN2O8O AMZN MKTP US * T68P58RNO AMZN.COM/BILL WA C # 2363	12.83	Funfery 100 pcs White Holographic Mylar Packaging Bags,Clear Sealing Resealable Smell Proof Bags Foil Pouch Zipper Bags for Food Storage,Lipgloss,Jewelry,Eyelash Packaging for Small Business(4x6In)

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	22.13	22.13	22.13	-	-
1	37.44	37.44	37.44	-	-
1	27.81	27.81	27.81	-	-
		87.38			
1	32.09	32.09	32.09	-	-
1	33.16	33.16	33.16	-	-
1	12.83	12.83	12.83	-	-
		78.08			
1	19.25	19.25	19.25	-	-
1	37.44	37.44	37.44	-	-
		56.69			
1	21.35	21.35	21.35	-	-
1	14.69	14.69	14.69	-	-
		36.04			
1	12.83	12.83	12.83	-	-
		12.83			

Report on Special Investigation of the
City of Conesville

Debit Card Purchases - Amazon
For the Period July 1, 2022 through April 30, 2024

Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
08/01/23	DBT CRD 0031 08/01/23 DBKRQBWH AMZN MKTP US * TH9JK0QE2 AMZN.COM/BILL WA C # 2363	366.17	Case-Mate Phone Charm with Beaded Marble Detachable Anti Theft Phone Strap Hands-Free iPhone Wrist Strap for Women Phone Chain Wristlet - Fits Apple, Samsung, Google Pixel & More White Marble Coach Zip Card Case Black Style No 6303 LEXSION Felt Purse Bag Organizer Insert with zipper Bag Tote Shaper Fit Speedy Neverful PM MM Electric Kettle With Display,1200W Gooseneck Water Heater Electric for Coffee & Tea,30oz Pour Over Coffee Kettle with Ultra Fast,100% Stainless, Auto Shutoff Boil- Dry Protection,0.9L, Black Marc Jacobs The Woven Medium Tote Bag Nescafé Nescafe Sweet & Creamy Iced Coffee, Instant Coffee Sachets, 16x16g {Imported from Canada}
08/14/23	DBT CRD 0900 08/13/23 DBGH48EZ AMZN MKTP US * TO0037HU2 AMZN.COM/BILL WA C # 2363	56.45	Dokotoo Women's Casual 3/4 Sleeve Loose Tunic Tops Lightweight Knit Fall Pullover Sweater Blouses Wilton Candy Melts Candy And Chocolate Melting Pot, 2.5 Cups Capacity, Assorted Colors, Plastic
08/15/23	DBT CRD 0901 08/15/23 DBQVI42U AMZN MKTP US * TO3T97K52 AMZN.COM/BILL WA C # 232363	108.16	Food Coloring for Baking - 26 Vibrant Cake Coloring Liquid Set for Dessert Decorating, Food Grade Food Dye for Icing,Fondant,Cookies,Easter Egg,Making DIY Supplies Kit- 0.25 Fl. oz (6 ml)/Bottles Yinkin Lollipop Cake Pop Treat Bag Set Include 100 Parcel Bags 100 Papery Treat Sticks Metallic Twist Ties Meat Baller with Handles Cake Pops Making Tools for Candies, Chocolates and Cookies (Red) Dokotoo Women's Casual 3/4 Sleeve Loose Tunic Tops Lightweight Knit Fall Pullover Sweater Blouses MR.FOAM Acrylic Cake Pop Stand Display Holder with Lollipop Sticks, Treat Bags and Twist Ties for Candy Making Z ZICOME 20 Cavity Silicone Pink Lolly Pop Party Cupcake Baking Mold Cake Pop Stick Mold Tray

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	19.21	19.21	19.21	-	-
1	63.11	63.11	63.11	-	-
1	10.26	10.26	10.26	-	-
1	47.96	47.96	47.96	-	-
1	208.65	208.65	208.65	-	-
1	16.98	16.98	16.98	-	-
		366.17			
1	27.81	27.81	27.81	-	-
1	28.64	28.64	28.64	-	-
		56.45			
1	11.99	11.99	11.99	-	-
1	17.11	17.11	17.11	-	-
1	27.81	27.81	27.81	-	-
1	9.58	9.58	9.58	-	-
1	10.69	10.69	10.69	-	-

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			Echaprey Cake pop Lollipop Stand Wood White 3 Tier 17 Hole for Dessert Table of Wedding, Birthday Party, Christmas Day (17 Holes-3 Tier)	
			Womens Summer Tops 2024 Trendy Short Sleeve Shirts Spring Clothes V Neck Tshirts Fashion Blouses Casual Tunics	
08/15/23	DBT CRD 2156 08/15/23 DBJTHHXV AMZN MKTP US * TO2QEOPH1 AMZN.COM/BILL WA C # 2363	183.73	SHA CERLIN Queen Size Bed Frame with Geometric Wingback Headboard, Upholstered Platform Bed with Wooden Slats Support, 8" Under-Bed Space, No Box Spring Needed, Easy Assembly, Beige	
08/16/23	DBT CRD 0922 08/16/23 DBP1YGE6 AMZN MKTP US * TO7NB45F1 AMZN.COM/BILL WA C # 2363	46.38	Custom Name Necklace Personalized, 18K Gold Plated Initial Choker Name Necklace Dainty Customize Letter Necklace for Women Girl	
08/16/23	DBT CRD 1550 08/16/23 DBLF97NH AMZN MKTP US * TO56R1YY2 AMZN.COM/BILL WA C # 2363	5.36	300 PCS Cake Pop Sticks and Wrappers Kit, Including 100ct 6-inch Paper Lollipop Sticks, 100ct Clear Candy Treat Bags Parcel, 100ct Gold Twist Ties for Cakepop, Lollipop, Hard Candy, Suckers, Chocolate	
08/16/23	DBT CRD 2143 08/16/23 DBIWARXU AMZN MKTP US * TO8FC9DD0 AMZN.COM/BILL WA C # 232363	329.18	<p>Salud 2-in-1 Hydration and Immunity Electrolytes Powder, Lemonade - 15 Servings, Limonada Agua Fresca Drink Mix, Elderberry, Dairy & Soy Free, Non-GMO, Gluten Free, Vegan, Low Calorie, Only 1G Sugar</p> <p>CAROTE Pots and Pans Set Nonstick, White Granite Induction Kitchen Cookware Set, 10 Pcs Non Stick Cooking Set w/Frying Pans & Saucepans(PFOS, PFOA Free)</p> <p>Drink Mix Klass Aguas Frescas - 44 Powdered Sugar Free Singles - Flavors: Cucumber Limeade Pineapple Tangerine Strawberry Watermelon & Hibiscus Berries - Water Enhancer Packets To Go!</p> <p>Finnhomy Nightstand, End Table, Side Table with 2 Hand Made Rattan Decorated Drawers, Nightstands Set of 2, Wood Accent Table with Storage for Bedroom, Natural, 2 Pack</p>	

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	18.15	18.15	18.15	-	-
1	12.83	12.83	12.83	-	-
		108.16			
1	183.73	183.73	183.73	-	-
		183.73			
1	46.38	46.38	46.38	-	-
		46.38			
1	5.36	5.36	5.36	-	-
		5.36			
1	32.09	32.09	32.09	-	-
1	85.48	85.48	85.48	-	-
1	11.55	11.55	11.55	-	-
1	139.09	139.09	139.09	-	-

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			Kodrine 20oz Glass Water Tumble with Straw and Lid,Bamboo Lids Water Bottle, Iced Coffee Cup Reusable, Wide Mouth Smoothie Cups, Straw Silicone Protective Sleeve BPA FREE-Black Smooify Pom Queen Comforter Set Burnt Orange Boho Chic Fringe Cute Ball Pom Bedding Set Cali Soft Warm Vintage Lightweight Solid Comforter 3 Pieces (1 Pom Comforter, 2 Pillowcases)
08/17/23	DBT CRD 0528 08/16/23 DBD8S7P0 AMAZON.COM * TQ7HB1O12 AMZN.COM/BILL WA C # 2363	108.36	NeuType 65"x22" Arched Full Length Floor Mirror with Stand for Bedroom Standing or Leaning Against Wall Aluminum Alloy Frame Dressing Mirror, Gold, Large
08/18/23	DBT CRD 0628 08/17/23 DBA6RTMW AMAZON.COM * TO13O66B1 A AMZN.COM/BILL WA C # 32363	22.30	Amazon Basics Smudge Resistant Small Rectangular Trash Can with Soft-Close Foot Pedal for Bathroom, Bedroom, Living room or Office, 20 Liter / 5.3 Gallon, Nickel
08/21/23	DBT CRD 0510 08/19/23 DBOD4DHD AMZN MKTP US * TQ11D73N0 AMZN.COM/BILL WA C # 2363	128.00	Latepis White Sheepskin Rug 2x3 Faux Fur Sheepskin Rug for Living Room Fluffy Washable Rug for Bedroom Luxury Room Decor Furry Rug Rectangle ChrisDowa Grommet Room Darkening Curtains for Bedroom and Living Room - 2 Panels Set Thermal Insulated Blackout Curtains (Beige, 42W x 84L) Standard Decorative Window Curtain Rods 30 to 45 Inch, 5/8 Inch Diameter Small Curtain Rod Set, Heavy Duty Drapery Rods with Brackets-Black DECORPIA Premium Quality Luxury White Ceramic Vase Pampas Grass Vase Flower Vase for Home Decor Vases for Flowers for Farmhouse, Modern Desk Aesthetic Room Decor, White Vase for Bohemian Decor Mkono Woven Storage Basket Decorative Natural Rope Basket Wooden Bead Decoration for Blankets, Toys, Clothes, Shoes, Plant Organizer Bin with Handles Living Room Home Decor, 16"x13", White and Yellow
08/21/23	DBT CRD 1129 08/21/23 DBMBZI5T AMAZON.COM * TQ67J5TL1 AMZN.COM/BILL WA C # 2363	49.92	Regalo Easy Step 38.5-Inch Wide Walk Thru Baby Gate, Includes 6-Inch Extension Kit, Pressure Mount Kit, Wall Cups Blue Diamond Almonds Almond Flour, Gluten Free, Blanched, Finely Sifted, 48 oz

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	18.18	18.18	18.18	-	-
1	42.79	42.79	42.79	-	-
		329.18			
1	108.36	108.36	108.36	-	-
		108.36			
1	22.30	22.30	22.30	-	-
		22.30			
1	14.97	14.97	14.97	-	-
2	28.18	56.36	56.36	-	-
2	8.55	17.10	17.10	-	-
1	12.83	12.83	12.83	-	-
1	26.74	26.74	26.74	-	-
		128.00			
1	37.44	37.44	37.44	-	-
1	12.48	12.48	12.48	-	-
		49.92			

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08/21/23	DBT CRD 0913 08/21/23 DBY1KSXK AMZN MKTP US * TQ0SW4JV1 AMZN.COM/BILL WA C # 2363	72.74	Amazon Echo Dot (5th Gen) with clock Compact smart speaker with Alexa and enhanced LED display for at-a-glance clock, timers, weather, and more Glacier White WOWBOX 25 PCS Clear Plastic Drawer Organizer Set, 4 Sizes Desk Drawer Divider Organizers and Storage Bins for Makeup, Jewelry, Gadgets for Kitchen, Bedroom, Bathroom, Office	
08/21/23	DBT CRD 0805 08/21/23 DBLER1KR AMZN MKTP US * TQ55Z8J31 AMZN.COM/BILL WA C # 2363	111.64	Dried Pampas Grass Decor, 100 PCS Pampas Grass Contains Bunny Tails Dried Flowers, Reed Grass Bouquet for Wedding Boho Flowers Home Table Decor, Rustic Farmhouse Party (White and Brown) Dorriss Round Small End Table White Marble Texture MDF Top,Metal Frame Gold Color, Tall Coffee Tea End Table for Bed Room, Living Room (White Marble+Gold) JOJUSIS Pack of 2 Faux Fur Plush Decorative Throw Pillow Covers Couch Cushion Case Soft Pillowcases (White, 16 x 16-Inch) Fake Hanging Plants Indoor - 2 Pack Faux Greenery Plant for Home Decor Artificial Potted Vines with Black Plastic Planter for Bedroom Living Room Garden Front Porch Table Shelf Wall Decoration	
08/22/23	DBT CRD 0923 08/21/23 DBOBRBCM AMZN MKTP US * TQ87P3X10 AMZN.COM/BILL WA C#2363	313.77	VIAGDO Vanity Desk	
08/23/23	DBT CRD 1135 08/22/23 DBES2HNW AMZN MKTP US * TQ9XJ4702 AMZN.COM/BILL WA C # 2363	180.77	9 Cube Closet Organizers And Storage Includes All Storage Cube Bins Easy To Assemble Closet Storage Unit With Drawers Room Organizer For Clothes, Baby Closet Bedroom, Playroom, Dorm (Black) Jonvin 4-Layer Food Storage Containers with Lids Dumpling Storage Box,Good Sealing,Stackable Food Containers Navatiee Collapsible Folding Wagon, Wagon Cart Heavy Duty Foldable with Two Drink Holders, Utility Grocery Wagon for Camping Shopping Sports, S2, Black	

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	53.49	53.49	53.49	-	-
1	19.25	19.25	19.25	-	-
		72.74			
1	15.39	15.39	15.39	-	-
1	58.82	58.82	58.82	-	-
1	16.04	16.04	16.04	-	-
1	21.39	21.39	21.39	-	-
		111.64			
1	313.77	313.77	313.77	-	-
		313.77			
1	57.74	57.74	57.74	-	-
1	26.74	26.74	26.74	-	-
1	96.29	96.29	96.29	-	-
		180.77			

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08/29/23	DBT CRD 1635 08/29/23 DBIY1YTH AMZN MKTP US * T33509SE2 AMZN.COM/BILL WA C # 2363	44.01	ZHAIXIAONIAN Desk Pen Organizer, Pen Holder Organizer Storage, Pencil Organizer with 7 Compartments and 1 Drawer, Marker Desk Organizers and Accessories BASE LABORATORIES Piercing Bump Solution & Keloid Bump Removal Soothing Piercing Aftercare for Piercing Bumps & Keloid Scar Removal Ear & Nose Keloid Bumps Piercing Aftercare Solution Oil 0.5 oz Four Candies 12Pack Pastel Gel Ink Pen Set, 11 Pack Black Ink Pens with 1Pack Highlighter for Writing, Retractable 0.5mm Fine Point Note Taking Pens for School Office (Brown)
09/12/23	DBT CRD 1345 09/12/23 DBMOLDU1 AMZN MKTP US * TR2355Q20 AMZN.COM/BILL WA C # 2363	68.53	Case-Mate BLOX iPhone 14 Pro Max Case - Neon Watermelon [10ft Drop Protection] [Compatible with MagSafe] Magnetic Cover with Edges for iPhone 14 Pro Max 6.7", Anti-Scratch, Shockproof Mac Book Pro Charger - 87W USB C Power Adapter Compatible with 13/14/15 Inch After 2016, for Mac Book Air After 2018, Works 70W 67W 61W 30W 29W, Include Charge Cable (6.6Ft) Fall Decor [2 Pack] Lighted Fall Garland, Total 16.4ft 40 LED Thanksgiving Decorations Halloween String Lights, Friendsgiving Gift Thanksgiving Decor for Home Holiday Autumn Garland Indoor
09/13/23	DBT CRD 1827 09/13/23 DBAYGHM3 AMZN MKTP US * TR17B5982 AMZN.COM/BILL WA C # 2363	53.34	Starburst Singles To Go Powdered Drink Mix, All Pink Strawberry, 12 Boxes with 6 Packets Each - 72 Total Servings, Sugar-Free Drink Powder, Just Add Water, 6 Count (Pack of 12) Vessia Flannel Fleece Throw Blanket (50X70 Inch), 300GSM Lightweight Sage Green Blanket for Couch, Sofa and Bed - Warm and Soft Green Throw Blanket for All Season(Winter, Fall, Summer, Spring) SEVNPRIME Phone Wrist Strap, Detachable Cellphone Lanyard Hands-Free Wristlet Bracelet Adjustable Phone Charm Grip Accessory for Women iPhone 14 Pro Max/ 13 Pro Max/ 12 Pro Max(Crude Gold Chain) Vessia Flannel Fleece Throw Blanket(50X70 Inch, Orange), Lightweight Couch Blanket, Warm Cozy Soft Bed Blanket, Plush Microfiber Sofa Blanket for All Season
09/18/23	DBT CRD 2123 09/16/23 DBKRWH6C AMZN MKTP US * TX1SG50K2 AMZN.COM/BILL WA C # 2363	149.78	SUPERJARE Bakers Rack with Power Outlet, 35.4 Inches Coffee Bar with Wire Basket, Kitchen Microwave Stand with 6 S-Shaped Hooks, Open Storage Shelves, Charcoal Gray

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	18.29	18.29	-	18.29	-
1	12.68	12.68	12.68	-	-
1	13.04	13.04	-	13.04	-
		44.01			
1	26.74	26.74	26.74	-	-
1	26.82	26.82	26.82	-	-
1	14.97	14.97	14.97	-	-
		68.53			
1	9.50	9.50	9.50	-	-
1	16.04	16.04	16.04	-	-
1	11.76	11.76	11.76	-	-
1	16.04	16.04	16.04	-	-
		53.34			
1	128.39	128.39	128.39	-	-

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			Mindful Design Black Wood Grain Candle Wax Warmer for Scented Wax - Electric Plug in Wax Melt Warmer - Stocking Stuffer Gift Holiday Christmas Hanukkah	
09/19/23	DBT CRD 1643 09/19/23 DBB1GKT9 AMZN MKTP US * TX3610Z81 AMZN.COM/BILL WA C # 232363	64.19	OtterBox iPhone 14 Pro Max (ONLY) Defender Series XT Case - BLACK CRYSTAL, Screenless, Rugged , Snaps to MagSafe, Lanyard Attachment ZICOTO Aesthetic Spiral Notebook Set of 3 For Women - Cute College Ruled 8x6 Journal/Notebook with Large Pockets And Lined Pages - Perfect Supplies to Stay Organized at Work or School	
09/29/23	DBT CRD 1203 09/29/23 DB5BNX54 AMZN MKTP US * T11543RX0 AMZN.COM/BILL WA C # 2363	50.50	Bedsure Burnt Orange Throw Blanket, Fall Blanket & Throws for Autumn, Living Room Orange Blankets for Autumn – Fuzzy Fluffy Shaggy Sherpa Throw Blanket for Couch, Sofa, Bed, 50x60 Inches, 640 GSM Air Wick Advanced Plug In Scented Oil Warmer, Advanced Gadget, Home Air Freshener (Pack of 4, Gadget Only, Refills Sold Separately) Air Wick Plug in Scented Oil Refill, 5 ct, Pumpkin Spice, Air Freshener, Essential Oils, Fall Scent, Fall Decor	
09/29/23	DBT CRD 1354 09/28/23 DBE08UUG AMZN MKTP US * T17P91UX0 AMZN.COM/BILL WA C # 2363	125.43	R1 Concepts Rear Brakes and Rotors Kit Rear Brake Pads Brake Rotors and Pads Optimum OE Brake Pads and Rotors Hardware Kit fits 2016-2022 Jaguar XE, XF SANHECUN Clear Travel Toiletry bag Toiletry Case Carry on Travel Accessories Bag Makeup Bag (Brown, SHC-TL-2)	
10/04/23	DBT CRD 1438 10/03/23 DBSVCBAD AMZN MKTP US * T96REOLY1 SEATTLE WA C # 2363	17.27	Spigen Tempered Glass Screen Protector [GlasTR EZ FIT] designed for iPhone 15 Pro Max [Case Friendly] - 2 Pack	
10/04/23	DBT CRD 0914 10/03/23 DBESVF4M AMAZON.COM * T96V936E0 AMZN.COM/BILL WA C # 2363	105.93	Beachwaver B1 Rotating Curling Iron in Midnight Rose 1 inch barrel for all hair types Automatic curling iron Easy-to-use curling wand Long-lasting, salon-quality curls and waves Dual voltage(BW160)	
10/04/23	DBT CRD 1438 10/03/23 DBLA8GA0 AMAZON.COM * T98KK7LU1 SEATTLE WA C # 2363	205.43	Coach Women's Marley Driver Loafer	

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	21.39	21.39	21.39	-	-
		149.78			
1	48.15	48.15	48.15	-	-
1	16.04	16.04	-	16.04	-
		64.19			
1	20.91	20.91	20.91	-	-
1	17.03	17.03	-	-	17.03
1	12.56	12.56	-	-	12.56
		50.50			
1	95.58	95.58	95.58	-	-
1	29.85	29.85	29.85	-	-
		125.43			
1	17.27	17.27	17.27	-	-
		17.27			
1	105.93	105.93	105.93	-	-
		105.93			
1	155.15	155.15	155.15	-	-

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			Apple iPhone 15 Pro Max Silicone Case with MagSafe - Black
10/10/23	DBT CRD 2333 10/07/23 DBFR3GGD AMZN MKTP US * TE8455PU2 AMZN.COM/BILL WA C # 2363	102.56	Hi-Pro-Pac Keratin Intense Protein Treatment 8 Ounce (235ml) (2 Pack) Soft Touch Foot Peel Mask - Pack of 2 Feet Peeling Masks for Dry, Cracked Heels & Calluses - Exfoliating Foot Mask Peel for Baby Soft Skin (Original) Benestanti 4 Pack Glass Cups with Bamboo Lids and Straws, Reusable 22 oz Glass Tumbler with straw and lid For Boba, Smoothie, Iced Coffee, Wide Mouth Drinking Jars for Bubble Tea, Juice, Gift amika hydro rush intense moisture mask with hyaluronic acid Skittles Singles To Go Variety Pack, Powdered Drink Mix, Zero Sugar, Low Calorie, Includes 4 Flavors: Green Apple, Strawberry, Grape, Orange, 1 Box (30 Single Servings)
10/11/23	DBT CRD 1419 10/10/23 DBT82XYT AMZN MKTP US * TE7KN9K90 AMZN.COM/BILL WA C # 232363	153.99	Disney Encanto Tropical Delight Pink and Aqua Flowers and Butterflies 4 Piece Toddler Bedding Set - Comforter, Fitted Bottom Sheet, Flat Top Sheet and Reversible Pillowcase Garnier Micellar Water For Waterproof Makeup, Hydrating Facial Cleanser & Makeup Remover, Suitable for Sensitive Skin, Vegan, Cruelty Free, 13.5 Fl Oz (400mL), 1 Count Delta Children Twinkle Stars Dual Sided - 6" Premium Sustainably Sourced Fiber Core Crib and Toddler Mattress - Waterproof - GREENGUARD Gold Certified - 7 Year Warranty - Made in USA Toddler Pillow with Pillowcase - 13x18 My Little Dreamy Pillow, Organic Cotton Toddler Pillows for Sleeping, Kids Pillow, Travel Pillows, Mini Pillow, Nursery Pillow, Toddler Bed Pillow (Jolly Rainbow)

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	50.28	50.28	50.28	-	-
		205.43			
1	18.29	18.29	18.29	-	-
1	16.04	16.04	16.04	-	-
1	18.18	18.18	18.18	-	-
1	44.94	44.94	44.94	-	-
1	5.11	5.11	5.11	-	-
		102.56			
1	53.49	53.49	53.49	-	-
1	9.60	9.60	9.60	-	-
1	64.19	64.19	64.19	-	-
1	26.71	26.71	26.71	-	-
		153.99			

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10/11/23	DBT CRD 1005 10/11/23 DBXNV762 AMZN MKTP US * TE0UH4TC1 AMZN.COM/BILL WA C # 2363	82.44	Stelle Ballet Shoes for Girls Toddler Ballet Slippers Soft Leather Boys Dance Shoes for Toddler/Little Kid/Big Kid L'Oreal Paris Revitalift Hyaluronic Acid + Caffeine Hydrating Eye Serum for Dark Circles, Fragrance Free .67 fl. oz + Moisturizer Sample Tatcha The Silk Canvas Poreless Primer for Face Makeup, Lasts Longer and Instantly Perfects Skin, 20 G 0.7 oz
10/12/23	DBT CRD 1332 10/11/23 DBB4W0LG AMAZON.COM * TE4I92XU1 SEATTLE WA C # 2363	80.23	Carhartt Men's Loose Fit Midweight Sweatshirt Carhartt Men's Canvas Mesh-Back Logo Graphic Cap
10/13/23	DBT CRD 1153 10/12/23 DBR0H69C AMZN MKTP US * TP42B9N42 SEATTLE WA C # 2363	40.96	28 PCS Food Storage Containers, 56 OZ Large Meal Prep Container Microwave Safe, Plastic Storage Containers with Lids for Kitchen Storage and Organization BPA- Free, Leak-Proof with Labels & Marker Pen HONGBAKE 2 Pack Mini Loaf Baking Pans 8-Cavity, Nonstick Small Cornbread Pan, Tiny Banana Bread Pan Set, Heavy Duty Brownie Pan, Dark Grey
10/16/23	DBT CRD 2054 10/16/23 DBFMU0QM AMAZON.COM * TP93D0H72 AMZN.COM/BILL WA C # 2363	53.85	Blowfish Malibu Women's Chillin Chelsea Boot
10/17/23	DBT CRD 1720 10/16/23 DBUDA5K4 AMZN MKTP US * TP5KW5E71 SEATTLE WA C # 2363	32.79	Blue Diamond Almonds Almond Flour, Gluten Free, Blanched, Finely Sifted, 48 oz Hurley Marley Kids Lace Up Canvas Sneakers – Low Cut Skateboarding Shoes for Kids, Sports Shoes for Boys and Girls Polo Ralph Lauren Mens Classic Fit Crews 3 Pack
10/17/23	DBT CRD 2054 10/17/23 DBFM1UQM AMZN MKTP US * TD5MJ0COO AMZN.COM/BILL WA C # 2363	59.52	DREAM PAIRS Women's Over The Knee Thigh High Chunky Heel Boots Long Stretch Sexy Fall Boots DIPUG Ballet Tights for Girls Dance Tights Toddler Ballet Tights Girls Thick Soft Footed Kids Ballet Tights

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	14.20	14.20	14.20	-	-
1	27.79	27.79	27.79	-	-
1	40.45	40.45	40.45	-	-
		82.44			
1	53.49	53.49	53.49	-	-
1	26.74	26.74	26.74	-	-
		80.23			
1	21.71	21.71	21.71	-	-
1	19.25	19.25	19.25	-	-
		40.96			
1	53.85	53.85	53.85	-	-
		53.85			
1	12.48	12.48	12.48	-	-
1		-	-		
1	20.31	20.31	20.31	-	-
		32.79			
1	44.55	44.55	44.55	-	-
1	14.97	14.97	14.97	-	-
		59.52			

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10/17/23	DBT CRD 1145 10/17/23 DBTTGIXG AMZN MKTP US * TP6F520J1 SEATTLE WA C # 2363	42.48	Funna Black Costume Girls Dress for Toddler Halloween Family Cosplay Party with Wig Belts Socks Earrings
10/17/23	DBT CRD 1145 10/17/23 DBKYDFDB AMZN MKTP US * TD2CS4CJ0 SEATTLE WA C # 2363	96.28	Briout Cooling Rack for Baking, 2-Pack 16x10 Inches Baking Rack, Thick Wire Cookie Rack for Cooking, Roasting, Grilling, Drying, Oven Safe, Fits Half Sheet Pan, Black UGG Kids' Tasman II Slipper
10/17/23	DBT CRD 1023 10/17/23 DBXNOPS4 AMZN MKTP US * TP2IL8EE1	104.63	No supporting documentation available.
10/17/23	DBT CRD 0515 10/16/23 DBLKNRT8 AMAZON.COM * TP3GM6Y00 SEATTLE WA C # 2363	437.07	Disney Encanto Mirabel's Musical Accordion - Great as Costume Accessory or for Pretend Play! Per Amazon records, the item description is redacted but the "Category" that it is in is video games.
10/18/23	DBT CRD 1343 10/18/23 DBJLO4AL AMZN MKTP US * TP9ZI6MP1 AMZN.COM/BILL WA C # 232363	40.66	First Aid Beauty Facial Radiance Pads – Daily Exfoliating Pads with AHA that Help Tone & Brighten Skin – Compostable for Daily Use – 60 Pads
10/20/23	DBT CRD 2326 10/19/23 DBYHGX4L AMZN MKTP US * TP6XO9D51 AMZN.COM/BILL WA C # 2363	50.68	No supporting documentation available.
10/20/23	DBT CRD 1351 10/19/23 DBQWIOAK AMZN MKTP US * TD4RV2LE2 AMZN.COM/BILL WA C # 2363	151.38	Coach Women's Signature Mixed Chain Bracelet JUXYES 2-Tiers Stack Carry Storage Box With Handle, Transparent Stackable Storage Bin With Handle Lid Latching Storage Container for School & Office Supplies Tostitos, Crispy Rounds Tortilla Chips, 3 Ounce (Pack of 28)

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	42.48	42.48	42.48	-	-
		42.48			
1	10.69	10.69	10.69	-	-
1	85.59	85.59	85.59	-	-
		96.28			
		104.63	-	-	104.63
		104.63			
1	9.08	9.08	9.08	-	-
1	427.99	427.99	427.99	-	-
		437.07			
1	40.66	40.66	40.66	-	-
		40.66			
		50.68	-	-	50.68
		50.68			
1	101.65	101.65	101.65	-	-
1	26.74	26.74	26.74	-	-
1	22.99	22.99	22.99	-	-
		151.38			

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10/30/23	DBT CRD 0035 10/30/23 DB5RIO69 AMZN MKTP US * ID50L83V3 AMZN.COM/BILL WA C # 232363	144.18	JUXYES 2-Tiers Stack Carry Storage Box With Handle, Transparent Stackable Storage Bin With Handle Lid Latching Storage Container for School & Office Supplies Adoyi 9 Pairs Gold Hoop Earrings Set for Women Girls Gold Twisted Huggie Hoops Earrings 14K 18K Gold Plated for Girls Gift Lightweight Stanley Classic Legendary Camp Mug Starburst Singles To Go Powdered Drink Mix, All Pink Strawberry, 12 Boxes with 6 Packets Each - 72 Total Servings, Sugar-Free Drink Powder, Just Add Water, 6 Count (Pack of 12) Your Perfect Day Wedding Planner for Bride - Wedding Planning Book and Organizer, Bridal Wedding Planner Book & Binder with Wedding Countdown Calendar (MARBLED) Tapatio Hot Sauce - Travel Packets, 0.25 Ounce (Pack of 75) LOMAO Throw Blankets Flannel Blanket with Checkerboard Grid Pattern Soft Throw Blanket for Couch, Bed, Sofa Luxurious Warm and Cozy for All Seasons (Khaki, 50"x60")
10/31/23	DBT CRD 1240 10/30/23 DBNDCN35 AMAZON.COM * SB80J4DR3 AMZN.COM/BILL WA C # 2363	42.79	YITAHOME Dresser with 5 Drawers - Fabric Storage Tower, Organizer Unit for Bedroom, Living Room, Closets & Nursery - Sturdy Steel Frame, Wooden Top (5 Wider Drawers Cool Grey)
11/06/23	DBT CRD 0715 11/05/23 DBYULHZ AMZN MKTP US * HF7281IK3 AMZN.COM/BILL WA C # 2363	51.35	Twinkle Fairy Lights Indoor, 66ft 200LED String Lights with USB Plug in, Decorative Lights for Boho Aesthetic, Room Decor Teen Girls, Christmas Tree Wedding Party Bedroom Lights, Warm White Stanley AeroLight Transit Bottle, Vacuum Insulated Tumbler for Coffee, Tea and Drinks with Ultra-Light Stainless Steel e.l.f. Power Grip Primer, Gel-Based & Hydrating Face Primer For Smoothing Skin & Gripping Makeup, Moisturizes & Primes, 0.811 Fl Oz (24 ml)

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	24.60	24.60	24.60	-	-
1	14.63	14.63	14.63	-	-
1	24.61	24.61	24.61	-	-
1	13.87	13.87	13.87	-	-
1	33.30	33.30	33.30	-	-
1	14.99	14.99	14.99	-	-
1	18.18	18.18	18.18	-	-
		144.18			
1	42.79	42.79	42.79	-	-
		42.79			
1	8.55	8.55	8.55	-	-
1	32.10	32.10	32.10	-	-
1	10.70	10.70	10.70	-	-
		51.35			

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11/06/23	DBT CRD 0715 11/05/23 DBRAEAU0 AMZN MKTP US * ZI5400MV3 AMZN.COM/BILL WA C # 2363	330.23	Amika Reset Pink Charcoal Scalp Cleansing Oil Unisex 6.7 oz (Pack of 1) HomArtist Glass Jars with Bamboo Lids 34 FL OZ [Set of 8], Glass Canisters with Airtight Lids, Glass Food Storage Containers for Pasta, Oats, Coffee, Flour, Sugar, Rice, Best for Kitchen & Pantry Certified Refurbished Echo Show 15 Full HD 15.6" smart display with Alexa and Fire TV built in Remote not included Amazon Alexa Voice Remote (3rd Gen) with TV controls, Requires compatible Fire TV device, 2021 release Air Wick Plug in Scented Oil Refill, 5ct, Bonfire and Crisp Fall Air, Essential Oils, Air Freshener Fall Scent, Fall décor ITSHOM Swivel and Tilt Stand, for Show 15 Smart Display, Made of Heavy-Duty Aluminum, Device Sit On It Without Mounting (Black) [UL Listed] 24V Power Cord, iCreatin AC to DC Adapter Switching Power Supply Replacement Charger Cable for 100ml / 120ml / 300ml / 500ml Essential Oil Diffuser and Aroma Diffuser Humidifier
11/06/23	DBT CRD 1942 11/06/23 DBJ6GNHC AMZN MKTP US * 549TV3OQ3 AMZN.COM/BILL WA C % 22363	131.25	Serwalin Pampas Grass Black 17 Inch 6pcs, Faux Pampas Grass Short Artificial Pompas Home and Party Decoration, Fake Pompous Grass Bouquet Black Living Room Bathroom Decor 3 Pack Apothecary Jar Canisters Bathroom Vanity Organizer - Qtip Holder Storage Organizer Set Countertop Canister with Stainless Steel Lids & Cute Stickers for Qtips, Cotton Swabs, Makeup Sponges, Floss Hotop 3 Pieces Cactus Metal Wall Art Natural Themed Metal Wall Decors Plant Modern Metal Wall Art Black Metal Modern Wall Decor for Office Home Living Room Bathroom Housewarming Decor YGEOMER 7.68" Ceramic Vase White Donut Vase Round Matte Pampas Grass Vase Boho Decorative Vases for Home Decor Siiluminisoy Boho Black Textured Shower Curtain with Tassels 72 x 72 Tufted Chevron Striped Chenille Woven Fabric Cloth Shower Curtain Modern Farmhouse Minimalist, Shabby Chic Home Decor for Bathroom

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	32.10	32.10	32.10	-	-
1	47.06	47.06	47.06	-	-
1	173.70	173.70	173.70	-	-
1	24.22	24.22	24.22	-	-
1	12.82	12.82	-	-	12.82
1	30.72	30.72	30.72	-	-
1	9.61	9.61	9.61	-	-
		330.23			
1	10.69	10.69	10.69	-	-
1	14.97	14.97	14.97	-	-
1	16.04	16.04	16.04	-	-
1	16.04	16.04	16.04	-	-
1	24.26	24.26	24.26	-	-

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			Pretty Jolly Boho Wall Decor, Wall-Mounted Metal Wall Decor, Hanging Artificial Pampas Display, Wall Art Living Room, Bedroom, Bathroom, Dining room, Plant Wall Decor 2 Pack Black Seavish Boho Bathroom Runner Rug 18"x47" Soft and Absorbent Bath Mat with Tassels Black Long Bathroom Rugs Non Slip Washable Cute Bath Mat Rugs Mid Century Modern Decor Rug for Bathroom Sink
11/14/23	DBT CRD 1305 11/11/23 DBJ6AOB1 AMAZON.COM * RX55B2WL3 SEATTLE WA C # 2364	225.41	Apple Magic Keyboard Folio: iPad Keyboard and case for iPad (10th Generation), Detachable Two-Piece Design That attaches magnetically, Built-in trackpad, US English - White Blue Diamond Almonds Almond Flour, Gluten Free, Blanched, Finely Sifted, 48 oz
11/15/23	DBT CRD 2215 11/15/23 DBVTB978 AMZN MKTP US * 6Y4DH6Q03 AMZN.COM/BILL WA C # 2363	165.71	Nangopop Cake Pop Stand Display - 48 Count Wood Lollipop Holder, Candy or Sucker Stand for Wedding, Baby Shower, Birthday Party - Fit 5/32" (4mm) Lollipop Sticks Christmas Baking Chips, Creme De Menthe Flavored, Toppers for Cookies, Cupcakes, and Cakes, Bulk Bags, Pack of 2 Sweets Indeed Sprinkles, Easter Sprinkles, Spring Shapes, 4 Pack, Edible Sprinkle Mix, Perfect for Cake Decorations, Baking, Ice Cream, Cookies, Cupcake Topper (Spring 4 Pack) (Christmas) The Ultimate Farmhouse Fall Tiered Tray Decor Set - Beautiful Year Round Seasonal & Halloween Holiday Decoration Bundle - The Perfect Christmas Centerpiece Design for Home & Kitchen Decor 100 Pack Mylar Bags - 4 x 6 Inch Resealable Smell Proof Bags Foil Pouch Flat Bag with Front Window Black Mustry Rustic Wooden 2 Tiered Tray, Round Farmhouse Kitchen Table Decor Serving Tier Tray, Food Fruits Cupcake Display Coffee Bar Home Party Seasonal Decorations (White) Zhehao 100 Pack Sandwich Paper Boxes Charcuterie Boxes with Clear Lids Roll Cake Box 4.92 x 4.33 x 2.36 Inches Square Disposable Snackle Container for Sushi Cookies Pastries Food Dessert(Kraft Color)

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	19.25	19.25	19.25	-	-
1	30.00	30.00	30.00	-	-
		131.25			
1		212.93	212.93	-	-
1		12.48	12.48	-	-
		225.41			
1	20.32	20.32	20.32	-	-
1	20.33	20.33	20.33	-	-
1	16.04	16.04	16.04	-	-
1	21.39	21.39	21.39	-	-
1	12.83	12.83	12.83	-	-
1	32.09	32.09	32.09	-	-
1	22.46	22.46	22.46	-	-

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			Clabber Girl Double Acting Baking Powder, 8.1 Ounce
			Torani Peppermint Syrup for Coffee 25.4 Ounces Coffee Syrups and Flavors with Fresh Finest Syrup Dispenser
11/16/23	DBT CRD 2145 11/15/23 DBKM2B0M AMZN MKTP US * CG00J6483 AMZN.COM/BILL WA C # 232363	137.34	Fairy Tales Curly Q Hydrating Shampoo and Conditioner Set - Paraben, Sulfate, Gluten, Nut Free - For All Curl Types Including Multi Cultural Hair SHACOS Round Braided Placemats Set of 6 Washable Cotton Polyester Woven Round Table Mats 15 inch Heat Resistant (Black, 6) AmorArc Ceramic Dinner Plates Set of 6, 10.5 Inch Handmade Reactive Glaze Stoneware Plates, Rustic Shape Dinnerware Dish Set for Kitchen, Microwave & Dishwasher Safe, Scratch Resistant-Cappuccino Decorative Tray Coffee Table Tray Round Trays for Home Decor Serving Tray Centerpiece Decor for Living Room, Dining Table, 12 Inch, Black Turntable Vanity Tray 10 Inch for Perfume Candle, Bamboo Kitchen Sink Countertop Organizer for Keep glass, Sponge and Soap Bathroom Countertop Organizer Coffee Table Decorative Tray Black Rainspire Soap Dish Holder, No Drilling, 304 Rustproof Stainless Steel, Wall Mounted Soap Holder Soap Tray Bar Soap Sponge Holder for Bathroom & Kitchen, Square (Black)
11/16/23	DBT CRD 1432 11/15/23 DBLEQNJO AMZN MKTP US * 3Q7CS4053 SEATTLE WA C # 2363	78.19	Sweet Baby Girl Burlap Banner - Sweet Baby Boy Shower Decorations, Rustic Baby Shower Decorations, Photo Decoration Props (Sweet Baby Girl Pink) DASHAN White Round Backdrop Cover 6x6ft Polyester Pure White Birthday Party Photography Background Banquet Press Conference Performance Cake Table Decor for Adult Kids Portrait Photo Studio Props Fogein 6.6ft Round Backdrop Stand, Stable Circle Balloon Arch Frame, Metal Circle Arch Stand for Wedding Birthday Party Baby Shower Decoration(White)
11/20/23	DBT CRD 2336 11/18/23 DBSDHCK6 AMZN MKTP US * JV6KS9NB3 AMZN.COM/BILL WA C # 2363	104.78	Wican Napkin Holder for Table, Bamboo Iron Standing Napkin Dispenser for Kitchen Dining Farmhouse Cocktail Picnic Bar Rustic Wood Holders for Paper Mail Bills Suitable for All Dining Room Decors Black CULTURE & NATURE Reed Diffuser Set 6.7oz (200ml) Magnolia Scented Diffuser with Sticks Home Fragrance Reed Diffuser for Bathroom Shelf Decor

Quantity	Price	Total	Improper	Reasonable	Unsupported
2	2.63	5.26	5.26	-	-
1	14.99	14.99	14.99	-	-
		165.71			
1	20.28	20.28	20.28	-	-
1	21.39	21.39	21.39	-	-
1	50.77	50.77	50.77	-	-
1	19.25	19.25	19.25	-	-
1	18.18	18.18	18.18	-	-
1	7.47	7.47	7.47	-	-
		137.34			
1	16.36	16.36	16.36	-	-
1	31.02	31.02	31.02	-	-
1	30.81	30.81	30.81	-	-
		78.19			
1	10.69	10.69	10.69	-	-
1	32.05	32.05	32.05	-	-

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			<p>Billbotk 10 Pieces Boho Coasters for Drinks, Absorbent Drink Coasters Set for Home Decor, Fall Decorations for Home and Farmhouse, 4.3 Inches</p> <p>2-Pack 4FT Lighted Birch Tree for Indoor Christmas Decorations Outdoor, Higher Size, Timer Function Birch Christmas Tree with 96 LED Warm White Lights for Home Decor Bedroom Thanksgiving Party Garden</p>
11/20/23	DBT CRD 2336 11/18/23 DBSDK9K6 AMZN MKTP US * WG8QE74V3 AMZN.COM/BILL WA C # 2363	132.54	<p>HIQQUGU 200 PCS Plastic Hinged Take Out Containers Clamshell Take Out Tray, Clear Plastic Take out Containers, for Sandwiches, Salads, Hamburgers, (5x4.7x2.8 in)</p> <p>BomKinta Boot Socks for Women Winter Solid Thick Warm Socks Cozy Crew Socks Christmas Gift</p> <p>UGG Women's Tasman LTA Slipper</p> <p>BomKinta Boot Socks for Women Winter Solid Thick Warm Socks Cozy Crew Socks Christmas Gift</p>
11/21/23	DBT CRD 0804 11/20/23 DBA09X31 AMZN MKTP US * IH5UY55F3 AMZN.COM/BILL WA C # 2363	72.73	<p>LEEVAN Boho Kitchen Runner Rug, 2' x 4' Moroccan Cotton Area Rug Hand-Woven Chic Diamond Tassels Throw Rugs Washable Geometric Vintage Tribal Floor Carpet for Bathroom Bedroom Hallway Porch Doormat</p> <p>Fancy Homi 4 Packs Neutral Decorative Throw Pillow Covers 18x18 Inch for Living Room Couch Bed Sofa, Rustic Farmhouse Boho Home Decor, Soft Plush Striped Corduroy Square Cushion Case 45x45 cm</p> <p>Utopia Bedding Throw Pillows (Set of 4, White), 18 x 18 Inches Pillows for Sofa, Bed and Couch Decorative Stuffer Pillows</p>
11/21/23	DBT CRD 0734 11/20/23 DBWCMDPM AMZN MKTP US * L18CV4W93 AMZN.COM/BILL WA C # 2363	124.26	<p>Amazon Echo Pop Alexa fits in anywhere: bedroom, living room, bathroom, office, and small spaces Lavender Bloom</p> <p>Standard Decorative Window Curtain Rods 30 to 45 Inch, 5/8 Inch Diameter Small Curtain Rod Set, Heavy Duty Drapery Rods with Brackets-Black</p> <p>Matte Black Silverware Set, Satin Finish 20-Piece Stainless Steel Flatware Set, Kitchen Utensil Set Service for 4, Tableware Cutlery Set for Home and Restaurant, Dishwasher Safe</p>

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	10.69	10.69	10.69	-	-
1	51.35	51.35	51.35	-	-
		104.78			
1	26.74	26.74	26.74	-	-
1	15.45	15.45	15.45	-	-
1	74.90	74.90	74.90	-	-
1	15.45	15.45	15.45	-	-
		132.54			
1	25.67	25.67	25.67	-	-
1	21.39	21.39	21.39	-	-
1	25.67	25.67	25.67	-	-
		72.73			
1	8.67	8.67	8.67	-	-
2	8.01	16.02	16.02	-	-
1	25.67	25.67	25.67	-	-

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			Kasa Smart Light Bulbs, 1000 Lumens High Brightness, 16M Color Changing, Dimmable Smart WiFi Light Bulb, Compatible with Alexa and Google Home, A19, 2.4GHz Wi-Fi only, No Hub Required, KL135 XTMYI Linen Cotton Farmhouse Curtains for Living Room Bedroom 84 Inches Long Two Sheer Hook Belt Pleated Back Tab Birch Off White Ivory Neutral Boho Sour Cream Curtain Drapes 84 Length 2 Panels Set
11/21/23	DBT CRD 2315 11/21/23 DBBFDH71 AMZN MKTP US * K24JR3N33 AMZN.COM/BILL WA C # 32363	221.46	Ophanie 7.9×10 White Rug Trendy Queen Womens Oversized Sweatshirts Fall Fashion Hoodies Half Zip Pullover Long Sleeve Shirts Clothes Outfits Ophanie 8x10 Area Rugs for Living Room, Large Shag Bedroom Carpet, Grey Big Indoor Thick Soft Nursery Rug, Gray Fluffy Carpets for Boy and Girls Room Dorm Home Decor Aesthetic
11/21/23	DBT CRD 0759 11/20/23 DBALFB31 AMAZON.COM * QA8FLOVI3 AMZN.COM/BILL WA C # 232363	36.63	Amazon Echo Dot (5th Gen, 2022 release) With bigger vibrant sound, helpful routines and Alexa Charcoal Kasa Smart Light Bulbs, 1000 Lumens High Brightness, 16M Color Changing, Dimmable Smart WiFi Light Bulb, Compatible with Alexa and Google Home, A19, 2.4GHz Wi-Fi only, No Hub Required, KL135 Kasa Smart Light Bulbs, 1000 Lumens High Brightness, 16M Color Changing, Dimmable Smart WiFi Light Bulb, Compatible with Alexa and Google Home, A19, 2.4GHz Wi-Fi only, No Hub Required, KL135
11/22/23	DBT CRD 0933 11/21/23 DBM8HA17 AMAZON.COM * FQ9UP06H3 AMZN.COM/BILL WA C # 2363	74.92	BLACK+DECKER 7-Quart Slow Cooker, SCD4007, Chalkboard Exterior, Locking Lid, 3 Heat Settings, Removable Stoneware Crock Amazon Echo Dot (5th Gen, 2022 release) With bigger vibrant sound, helpful routines and Alexa Glacier White
11/22/23	DBT CRD 1924 11/21/23 DBE4RDVF AMZN MKTP US * I170Z63J3 AMZN.COM/BILL WA C # 2363	210.91	Exquisite Buggy My Sweet Baby Disappearing Magic Bottles - Includes 1 Milk, 1 Juice Bottle with Pacifier for Baby Doll (Colorful) ZVP Flexible Plastic Cutting Board Set of 5 Gradient Color, Colorful Chopping Boards, BPA Free Mats, Non-Slip, Dishwasher Safe, 15x12 Inch, Gray Neutral Colors

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	10.58	10.58	10.58	-	-
2	31.66	63.32	63.32	-	-
		124.26			
1	90.94	90.94	90.94	-	-
1	39.58	39.58	39.58	-	-
1	90.94	90.94	90.94	-	-
		221.46			
1	12.57	12.57	12.57	-	-
1	12.03	12.03	12.03	-	-
1	12.03	12.03	12.03	-	-
		36.63			
1	62.35	62.35	62.35	-	-
1	12.57	12.57	12.57	-	-
		74.92			
1	8.21	8.21	8.21	-	-
1	11.97	11.97	11.97	-	-

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			<p>Melissa & Doug Mine to Love Baby Care Activity Center for Dolls - Kitchen, Nursery, Bathing-Changing - Pretend Play Baby Doll Accesories And Activity Center Play Set</p> <p>XTMYI Linen Cotton Farmhouse Curtains for Living Room Bedroom 84 Inches Long Two Sheer Hook Belt Pleated Back Tab Birch Off White Ivory Neutral Boho Sour Cream Curtain Drapes 84 Length 2 Panels Set</p> <p>ZOROSY Desk Makeup Mirrors with Wood - Rectangle Wall-Mounted Mirrors Table Mirrors for Living Room Bedroom Birthday Gifts</p> <p>Standard Decorative Window Curtain Rods 30 to 45 Inch,5/8 Inch Diameter Small Curtain Rod Set, Heavy Duty Drapery Rods with Brackets-Black</p>	
11/22/23	DBT CRD 1922 11/21/23 DBTOTHVT AMAZON.COM * JR23Q1G73 AMZN.COM/BILL WA C % 22363	32.07	Melissa & Doug Mine to Love Twins Luke & Lucy 15" Light Skin-Tone Boy and Girl Baby Dolls with Rompers, Caps, Pacifiers - Twin Baby Dolls, First Baby Dolls For Toddlers 18 Months And Up	
11/24/23	DBT CRD 0606 11/22/23 DBO5P6P2 AMZN MKTP US * 3A5IE8AG3 AMZN.COM/BILL WA C # 2363	90.43	<p>SugarbearPRO Hair Vitamin Extra Strength 6000mcg Biotin, Longer-Looking Hair Gummy for Women & Men,B12, MSM, Inositol, Omega 3, Elderberry, Growth, USA Patent Design, Kosher Halal Vegan 2 Month Supply</p> <p>Cookie Sheets for Baking Nonstick - HONGBAKE Baking Sheet Pan Set of 3, Half/Quarter/Jelly Roll Pan for Oven with Diamond Texture Pattern, 57% Thicker Carbon Steel Cookie Trays, Dark Grey</p> <p>Apple iPhone 14 Pro Max Clear Case with MagSafe</p>	
11/24/23	DBT CRD 0736 11/22/23 DBQQTUB4 AMZN MKTP US * 816Z56Y63 AMZN.COM/BILL WA C # 232363	117.68	<p>3 in 1 Charging Station for Apple Products, Removable Charging Stand for iPhone Series AirPods Pro/3/2/1, Charging Dock for Apple Watch SE/Ultra/8/7/6/5/4/3/2/1(with 15W Adapter and Cable)(White)</p> <p>Ophanie 8x10 Area Rugs for Living Room, Large Shag Bedroom Carpet, Grey Big Indoor Thick Soft Nursery Rug, Gray Fluffy Carpets for Boy and Girls Room Dorm Home Decor Aesthetic</p>	
11/27/23	DBT CRD 0052 11/24/23 DBCB2IKQ AMZN MKTP US * KI33P4RT3 SEATTLE WA C # 2363	98.81	<p>Blue Diamond Almonds Almond Flour, Gluten Free, Blanched, Finely Sifted, 48 oz</p> <p>Casely iPhone 14 Pro Max Case Wild West Adventure Desert Western Compatible with MagSafe</p>	

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	134.81	134.81	134.81	-	-
1	31.66	31.66	31.66	-	-
1	16.25	16.25	16.25	-	-
1	8.01	8.01	8.01	-	-
		210.91			
1	32.07	32.07	32.07	-	-
		32.07			
1	22.46	22.46	22.46	-	-
1	30.91	30.91	30.91	-	-
1	37.06	37.06	37.06	-	-
		90.43			
1	10.69	10.69	10.69	-	-
1	106.99	106.99	106.99	-	-
		117.68			
1	12.48	12.48	12.48	-	-
1	25.64	25.64	25.64	-	-

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			<p>Baby Alive Magical Mixer Baby Doll, Strawberry Shake, Doll with Toy Blender, Baby Doll Set for Kids 3 and Up, Blonde Hair</p> <p>PB2 Original Powdered Peanut Butter - 6g of Protein, 90% Less Fat, Certified Gluten Free, Only 60 Calories per Serving, Perfect for Protein Shakes, Smoothies, and Low-Carb, Keto Diets</p>
11/28/23	DBT CRD 1545 11/28/23 DBBASFNI AMZN MKTP US * 330TE4EU3 AMZN.COM/BILL WA C # 2363	256.44	<p>KNONEW 403ft 1000 LED String Lights Outdoor Christmas Lights 8 Modes & Timer Fairy Light Plug in Waterproof LED String Lights for Xmas Yard Tree Wedding Party Holiday Decorations (Cool White)</p> <p>KiflyTooIn Solar Christmas Lights Outdoor Waterproof Christmas Decorations Curtain Lights 320LED 29.5ft 60 Drops, Solar Powered Rechargeable Fairy Lights for Party, Wedding, Home Decorations(White)</p> <p>Lqprom Southwest Throw Blankets Aztec Southwest Throws Cover for Outdoor Camping Picnic Tent Beach Travel 51"x63"</p> <p>30 PCS Boho Decor, Fluffy Pompas Grass, Natural Dry Pampas Grass Small, Short Pampass Bulk for Boho Room Decor, Coffee Table Decor (17 inch)</p> <p>Jishi Christmas Tree Ribbon Garland Burlap Ribbon Garland 9 Ft X 6 Rolls, Rustic Farmhouse Country Christmas Tree Decorations, Neutral Natural Jute Burlap Fabric, Vintage Home Decor Wedding DIY Crafts</p> <p>SY Super Bang Rustic Boho Christmas Ball Ornaments Set, 2.76"/70MM Linen Shatterproof Christmas Tree Hanging Decorations, for Home Party Indoor Farmhouse Thanksgiving Xmas Decor - 6PCS.</p> <p>MoonXmas Christmas Ornaments Set, 32Pcs Clear Plastic Shatterproof Christmas Ball Hanging Ornaments for Xmas Tree Decorations, for Indoor Home Thanksgiving Party Holiday Decor - Champagne.</p> <p>UGG Kids' Tasman II Slipper</p>
11/28/23	DBT CRD 2159 11/27/23 DBGJSOM2 AMAZON.COM * V010V9MM3 SEATTLE WA C # 2363	533.93	<p>GE Profile Opal 2.0 with 0.75 Gallon Tank, Chewable Crunchable Countertop Nugget Ice Maker, Scoop included, 38 lbs in 24 hours, Pellet Ice Machine with WiFi & Smart Connected, Stainless Steel</p>

Quantity	Price	Total	Improper	Reasonable	Unsupported
2	20.85	41.70	41.70	-	-
1	18.99	18.99	18.99	-	-
		98.81			
1	44.50	44.50	44.50	-	-
1	26.95	26.95	26.95	-	-
1	23.10	23.10	23.10	-	-
1	13.45	13.45	13.45	-	-
1	26.74	26.74	26.74	-	-
1	13.69	13.69	13.69	-	-
1	33.16	33.16	33.16	-	-
1	74.85	74.85	74.85	-	-
		256.44			
1		533.93	533.93	-	-
		533.93			

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Trans Date	Transaction Description	Amount	Description
12/01/23	DBT CRD 1041 12/01/23 DBRKFU10 AMZN MKTP US * NI2D320M3 AMZN.COM/BILL WA C # 2363	133.68	Ophanie 7.9×10 Black Rug Dust Filter Cover for Xbox Series X with Rubber Dust Plugs, Top Case Vent Dust Proof Filter Cover, Silicone Dust Plugs and Thump Grip Caps for Xbox Series X - 2 Pack Sets Hawaiian Punch Drink Mix Single Flavor Packets To Go Sugar Free Watertok Water Enhancer Variety Pack, 6 Boxes - 6 Different Flavors, 38 Drink Mix Packets Total - with June Street Market Kawaii Sticker (style may vary)
12/04/23	DBT CRD 1041 12/01/23 DBK4ZQ04 AMZN MKTP US * I06WE5XG3 AMZN.COM/BILL WA C # 2363	71.65	Tiepetly Under Eye Masks, Collagen Eye Mask, Green Tea Eye Patches for Puffy Eyes 60 pcs, Under Eye Patches for Dark Circles and Puffiness, Hydrating Eye Mask Skincare, Eye Gel Pads for Eye Cherokee Kids' Snow Bib – Boys and Girls Insulated Ski Pants Overalls (4-18) CCINEE 24PCS Burlap Drawstring Gift Bag,Organza Treat Bag Pouch for Wedding Baby Shower Party Favor Supply,4 X 6 Inch
12/11/23	DBT CRD 0526 12/08/23 DBR8NOM0 AMZN MKTP US * O16MP9O03 AMZN.COM/BILL WA C # 2363	28.88	No supporting documentation available.
12/11/23	DBT CRD 0526 12/09/23 DBGXO8OJ AMZN MKTP US * VZ2F12HB3 AMZN.COM/BILL WA C # 2363	127.47	Beetles Blue Green Gel Nail Polish Set, 6 Colors Misty Gray Dark Green Gel Polish Kit Baby Blue Nail Gel Polish Soak Off Uv LED Nail Lamp Gel DIY Home Nails Manicure Gifts for Women modelones Jelly Gel Nail Polish Set 6 Colors, Translucent Nude Brown Beige Taupe Pink Milky White Sheer Korean Trend Icy Transparent Nail Art Design Starter Kit Manicure at Home Holiday Gift Olaplex No. 4 Bond Maintenance Shampoo, Repairs, Strengthens, & Nourishes All Hair Types, Adds Shine & Leaves Hair Feeling Soft, 8.5 fl oz Olaplex No. 5 Bond Maintenance Conditioner, Repairs, Strengthens, & Nourishes All Hair Types, Leaving Hair Feeling Soft & Adds Shine, 8.5 fl oz Mielle Organics Rosemary Mint Scalp & Hair Strengthening Oil for All Hair Types, 2 Ounce

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	106.99	106.99	106.99	-	-
1	10.69	10.69	10.69	-	-
1	16.00	16.00	16.00	-	-
		133.68			
1	12.83	12.83	12.83	-	-
1	37.44	37.44	37.44	-	-
2	10.69	21.38	21.38	-	-
		71.65			
		28.88	-	-	28.88
		28.88			
1	12.83	12.83	12.83	-	-
1	10.69	10.69	10.69	-	-
1	32.10	32.10	32.10	-	-
1	32.10	32.10	32.10	-	-
1	9.80	9.80	9.80	-	-

Report on Special Investigation of the
City of Conesville

Debit Card Purchases - Amazon
For the Period July 1, 2022 through April 30, 2024

Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
			Wireless Car Charger, Auto-Clamping Car Phone Holder Mount 10W 7.5W Fast Charging Air Vent Car Charger Compatible with iPhone 15 14 13 12 11 Pro Max Mini XR XS X, Samsung Galaxy S24 Ultra S23 S22 S21+
12/12/23	DBT CRD 2001 12/12/23 DBA4LJ1Z AMZN MKTP US * JM9M24PK3 AMZN.COM/BILL WA C # 2363	140.09	Fit For Me By Fruit of the Loom Women's Plus Size Cotton Unlined Underwire Bra- Pinch-Free Straps - Side and Back Smoothing Berry Store Decorative Coffee Table Tray, Serving Tray with Handles - 17x13 Inch Wood Tray for Coffee Table Tray, Ottoman Tray - Includes 4 Wooden Coasters -Tray for Ottoman, Breakfast Headbands for Women Non Slip - 7PCS Fashion Sports Hair Bands for Women's Hair, Soft Cotton Cloth Stretchy Headbands for Women for Workout Yoga Running 14k Solid Gold Nose Ring Hoop 22g Piercing Jewelry 22 Gauge 8mm 5/16 inch inner diameter Quuavio Utensil Holder, 360° Rotating Large Kitchen Utensils Holder for Countertop, 7.2" Black Ceramics Cooking Utensil Crock for Farmhouse Kitchen Decor, Spatula Organizer Gift
12/12/23	DBT CRD 1359 12/11/23 DBO7PQYK AMZN MKTP US * B255O83B3 AMZN.COM/BILL WA C # 2363	65.65	Nadie Sabe Lo Que Va A Pasar Mañana New Album 2023 Merch T-shirt, Sweatshirt, Hoodie Men Women Multicoloured
12/18/23	DBT CRD 0156 12/17/23 DBNQJ4YA AMAZON.COM * CH0TG4RO3 AMZN.COM/BILL WA C # 32363	84.52	Beachwaver B1 Rotating Curling Iron in Midnight Rose 1 inch barrel for all hair types Automatic curling iron Easy-to-use curling wand Long-lasting, salon-quality curls and waves Dual voltage(BW160)
12/18/23	DBT CRD 1704 12/15/23 DBGYRJTV AMZN MKTP US * W10J78R43 SEATTLE WA C # 2363	224.09	CHEZEAL Compatible with iPhone 14/13 Case [Compatible with Magsafe & Military- Grade Protection] Slim Magnetic Translucent Matte Phone Case for iPhone 13/14 6.1", Light Purple JBL Charge 4 - Waterproof Portable Bluetooth Speaker - Black bonVIVO Massimo Small Desk - 43 Inch, Modern Computer Desk for Small Spaces, Living Room, Office and Bedroom - Study Table w/Glass Top and Shelf Space - White

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	29.95	29.95	29.95	-	-
		127.47			
	19.26	19.26	19.26	-	-
	38.51	38.51	38.51	-	-
	10.69	10.69	10.69	-	-
	48.10	48.10	48.10	-	-
	23.53	23.53	23.53	-	-
		140.09			
1	65.65	65.65	65.65	-	-
		65.65			
1	84.52	84.52	84.52	-	-
		84.52			
1	14.54	14.54	14.54	-	-
1	95.23	95.23	95.23	-	-
1	104.71	104.71	104.71	-	-

Report on Special Investigation of the
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Debit Card Purchases - Amazon
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Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
			QHOHQ 3 Pack Screen Protector for iPhone 14 / iPhone 13 [6.1 Inch] with 3 Pack Tempered Glass Camera Lens Protector, Ultra HD, 9H Hardness,Case Friendly
12/19/23	DBT CRD 0735 12/18/23 DBEWG7YJ AMZN MKTP US * CG6CX3LG3 SEATTLE WA C # 2363	517.72	CeraVe Body Wash with Salicylic Acid Fragrance Free Body Wash to Exfoliate Rough and Bumpy Skin Allergy Tested 10 Ounce Gucci Women's Lightness Square Sunglasses Marc Jacobs Snapshot, Black
12/19/23	DBT CRD 1223 12/18/23 DBH8R564 AMZN MKTP US * DB1XM3SZ3 AMZN.COM/BILL WA C # 32363	224.69	No supporting documentation available.
12/21/23	DBT CRD 2348 12/21/23 DBVMOEBO AMZN MKTP US * 088TP47U3 AMZN.COM/BILL WA C # 2363	10.40	Dream Balls Glow in The Dark, Dreamballs 4 Pack - Glow Ceiling Balls, Sticky Balls to Throw at Ceiling, Dreamballs - Ultimate 4pc Set, Fluorescent Sticky Balls, Fidget Toys for Kids and Adults (4)
12/22/23	DBT CRD 0415 12/21/23 DBD7WZB2 WWW.AMAZON * 111-222200 SEATTLE WA C # 2363	77.71	Apple iPhone 14 Pro Max Clear Case with MagSafe Apple iPhone 15 Pro Max Clear Case with MagSafe
12/22/23	DBT CRD 1528 12/21/23 DBW33E3M AMAZON.COM * OM0FD4ZU3 AMZN.COM/BILL WA C # 232363	66.28	No supporting documentation available.
12/26/23	DBT CRD 1343 12/22/23 DBCGLCP4 AMAZON.COM * ZC89Q3HR3 AMZN.COM/BILL WA C # 2363	10.98	No supporting documentation available.

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	9.61	9.61	9.61	-	-
		224.09			
1	14.97	14.97	14.97	-	-
1	155.00	155.00	155.00	-	-
1	347.75	347.75	347.75	-	-
		517.72			
		224.69	-	-	224.69
		224.69			
1	10.40	10.40	10.40	-	-
		10.40			
1	37.06	37.06	37.06	-	-
1	40.65	40.65	40.65	-	-
		77.71			
		66.28	-	-	66.28
		66.28			
		10.98	-	-	10.98
		10.98			

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Debit Card Purchases - Amazon
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Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
12/27/23	DBT CRD 2042 12/26/23 DBM8X27B AMZN MKTP US * GV52B6IU3 AMZN.COM/BILL WA C # 2363	159.99	OtterBox iPhone 13 (ONLY) Commuter Series Case - BLACK, slim & tough, pocket-friendly, with port protection Crosman CFAA4PX Full Auto A4-P CO2-Powered BB Air Pistol
01/02/24	DBT CRD 2244 12/30/23 DBXAMZ25 AMAZON.COM * T407D9QD3 SEATTLE WA C # 2363	6.41	No supporting documentation available.
01/02/24	DBT CRD 2045 12/29/23 DBF89NGF AMZN MKTP US * DE4M41KW3 SEATTLE WA C # 2363	170.89	Ascher Vintage LED Edison Bulbs, 6W, Equivalent 60W, High Brightness Daylight White 4000K, ST58 Antique LED Filament Bulbs with 80+ CRI, E26 Medium Base, Non Dimmable, Clear Glass, Pack of 6 Asnxcju Modern Semi Flush Mount Ceiling Light, 6-Lights Black Sputnik Chandelier for Bedroom Lighting, Industrial Kitchen Light Fixture Ceiling Mount for Dining Room Hallway Living Room, UL Listed ROSGONIA Beige Comforter Set Queen, 3pcs (1 Boho Beige Comforter & 2 Pillowcases), All Season Bedding Lightweight Soft Bedspread Blanket Quilt 100 Pack Holographic Packaging Resealable Bags for Small Business -4 x 6 Inch Pouch Bags for Lipgloss Jewelry Cookies Sample - White Philips Hue White 4-Pack 2700K Smart BR30 Bulbs with Bluetooth & Zigbee compatible (Hue Hub Optional, Dimmable Only), for recessed cans and downlights, Compatible with Alexa & Google Assistant WhataBundle! Sugar Free Water Flavoring Packets - 20 Different Flavors of Flavored Water Packets - Sugar Free Drink Mix Packets - Skittles Drink Mix, Sonic Drink Mix Packets - in a WhataBundle! Box
01/02/24	DBT CRD 2041 12/29/23 DBAEWSGX AMAZON.COM * D183Z1F73 SEATTLE WA C # 2363	84.74	No supporting documentation available.
01/04/24	DBT CRD 0754 01/03/24 DBYHRMPD AMZN MKTP US * TK2KB9CD2 AMZN.COM/BILL WA C # 2363	272.84	YOSUDA Walking Pad, 300lb Capacity Under Desk Treadmill with Bluetooth, Desk Treadmill for Office Under Desk, Walking Pad Treadmill, Running Walking Jogging Machine

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	26.70	26.70	26.70	-	-
1	133.29	133.29	133.29	-	-
		159.99			
		6.41	-	-	6.41
		6.41			
1	25.03	25.03	25.03	-	-
1	23.37	23.37	23.37	-	-
1	32.09	32.09	32.09	-	-
1	13.90	13.90	13.90	-	-
1	29.43	29.43	29.43	-	-
1	47.07	47.07	47.07	-	-
		170.89			
		84.74	-	-	84.74
		84.74			
1	272.84	272.84	272.84	-	-
		272.84			

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Debit Card Purchases - Amazon
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Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
01/22/24	DBT CRD 0006 01/20/24 DB0NAYFQ AMZN MKTP US * R89VG8P12 AMZN.COM/BILL WA C # 2363	198.63	Keyless Entry Door Lock, UYF Fingerprint Door Locks with Keypads - Electronic Digital Front Deadbolt Lock, Biometric Smart Bedroom Lock with Fobs, Automatic Lock for Home Hotel Apartment Black Cocorrina Reed Diffuser Set, 6.7 oz Clean Linen Scented Diffuser with Sticks Home Fragrance Reed Diffuser for Bathroom Shelf Decor Boss Premium® BarUSA™ LED Lighted Bar Shelf Display Liquor Bottle Alcohol Whiskey Shelves Rack Stand Tray Units for Home Bar Living Room Accessories and Decor - Designed in USA (3-Step, 16 Inch) Fox Run KitchenArt Automeasure Adjustable Sugar Dispenser/Shaker, Black
01/22/24	DBT CRD 1905 01/19/24 DBPEB5IC AMZN MKTP US * R88TW3P62 SEATTLE WA C # 2363	127.12	Better Home Style 3 Piece Solid Color 100% Blackout Kitchen Window Curtain Set with Tiers and Valance Solid Energy Efficient Thermal Room Darkening Drape Window Treatment # MKC (Black) Amazon Basics Lightweight Super Soft Easy Care Microfiber 4-Piece Bed Sheet Set with 14-Inch Deep Pockets, Queen, Beige, Solid MOLCLCUY Bed Pillows Queen Size Set of 2, Hotel Collection Pillows for Side and Back Sleepers, Super Soft Down Alternative Microfiber Filled Pillows Panini Press Grill, Yabano Gourmet Sandwich Maker Non-Stick Coated Plates 11" x 9.8", Opens 180 Degrees to Fit Any Type or Size of Food, Stainless Steel Surface and Removable Drip Tray, 4 Slice
03/26/24	DBT CRD 1507 03/25/24 DBO9ZM9J AMZN MKTP US * RA09D4382 AMZN.COM/BILL WA C # 3825	11.01	No supporting documentation available.
03/26/24	DBT CRD 1450 03/26/24 DBY5JBWO AMZN MKTP US * RA7B23SH0 AMZN.COM/BILL WA C # 3825	264.83	No supporting documentation available.
04/01/24	DBT CRD 1611 04/01/24 DBPPFDYI AMZN MKTP US * JN0B99E83 AMZN.COM/BILL WA C # 3825	84.92	No supporting documentation available.

Quantity	Price	Total	Improper	Reasonable	Unsupported
1	58.57	58.57	58.57	-	-
1	21.39	21.39	21.39	-	-
1	96.29	96.29	96.29	-	-
1	22.38	22.38	22.38	-	-
		198.63			
2	16.04	32.08	32.08	-	-
1	22.40	22.40	22.40	-	-
1	19.15	19.15	19.15	-	-
1	53.49	53.49	53.49	-	-
		127.12			
		11.01	-	-	11.01
		11.01			
		264.83	-	-	264.83
		264.83			
		84.92	-	-	84.92
		84.92			

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Debit Card Purchases - Amazon
For the Period July 1, 2022 through April 30, 2024

Per Bank Statements			Per Amazon Records
Trans Date	Transaction Description	Amount	Description
04/23/24	DBT CRD 1310 04/22/24 DBQYFUDD AMZN MKTP US * 6Q94Y8MC3 AMZN.COM/BILL WA C # 3825	42.69	No supporting documentation available.
04/26/24	DBT CRD 1134 04/25/24 DBN7BOLQ AMZN MKTP US * J468795D3 AMZN.COM/BILL WA C # 3825	171.19	No supporting documentation available.
		\$ 14,024.81	

Quantity	Price	Total	Improper	Reasonable	Unsupported
		42.69	-	-	42.69
		42.69			
		171.19	-	-	171.19
		171.19			
		\$ 14,024.81	12,354.39	272.48	1,397.94

Report on Special Investigation of the
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Improper and Unsupported Check Disbursements to Vendors
For the Period July 1, 2022 through April 30, 2024

Per Check Image			
Check Date	Check Number	Payee	Check Amount
06/20/22	14724	CHOWN APPLIANCE	\$ 117.00
06/27/22	14726	BELLS FAST FUEL	119.50
10/19/22	14776	BELLS FAST FUEL	252.55 *
11/17/22	14793	BELLS FAST FUEL	95.65
12/01/22	14799	JUHL TRUCKING LLC	100.00
12/16/22	14807	BELLS FAST FUEL LLC	58.60
12/16/22	14805	SETECTRIC LLC	380.00
01/10/23		CITY OF CONESVILLE	350.00
01/24/23	14817	TWO RIVERS MARKET	64.60
01/24/23	14819	BELLS FAST FUEL	86.89
01/24/23	14820	BLOOMER CONSTRUCTION	200.00
01/24/23	14816	MENARDS	72.95
01/24/23	14822	MENARDS	47.92
01/30/23	14826	PARIZEK CONSTRUCTION	350.00
02/23/23	14832	BELLS FAST FUEL	51.15
03/07/23		CITY OF CONESVILLE	350.00
03/20/23	14843	INGRID VALDIVIA	100.00
09/06/23	14879	AUSTIN CONAWAY	114.29
10/15/23	14913	BELLS FAST FUEL	65.10
12/20/23	14928	BELLS FAST FUEL	122.46
03/15/24	14953	JOHN DEERE FINANCIAL	229.98
Total			\$ 3,328.64

* - Check number 14776 was issued for \$252.55, but \$58.70 of it was for vehicle fuel. Only the remaining \$193.85 portion is included in this Exhibit.

Description Per Supporting Documentation	Improper	Unsupported
<i>No Supporting Documentation Provided</i>	\$ -	117.00
<i>No Supporting Documentation Provided</i>	-	119.50
Invoice # INVFF292 \$193.85 09/09/22 Invoice # INVFF302 \$58.70 10/13/22. 09/21/22 16.777 gals @ \$3.499.	-	193.85
<i>No Supporting Documentation Provided</i>	-	95.65
<i>No Supporting Documentation Provided</i>	-	100.00
<i>No Supporting Documentation Provided</i>	-	58.60
<i>No Supporting Documentation Provided</i>	-	380.00
<i>No Supporting Documentation Provided</i>	350.00	-
<i>No Supporting Documentation Provided</i>	-	64.60
<i>No Supporting Documentation Provided</i>	-	86.89
<i>No Supporting Documentation Provided</i>	-	200.00
<i>No Supporting Documentation Provided</i>	-	72.95
<i>No Supporting Documentation Provided</i>	-	47.92
<i>No Supporting Documentation Provided</i>	-	350.00
January Fuel-Invoice # INVFF369 02/10/23	-	51.15
<i>No Supporting Documentation Provided</i>	350.00	-
<i>No Supporting Documentation Provided</i>	-	100.00
<i>No Supporting Documentation Provided</i>	-	114.29
September Fuel- Invoice # INVFF490	-	65.10
<i>No Supporting Documentation Provided</i>	-	122.46
John Deere Financial Statement: Previous Balance \$229.98. No detailed purchase information.	-	229.98
	\$ 700.00	2,569.94

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
A	February 2023	\$ 68.00
	July 2023	68.00
		<hr/> 136.00
		<hr/>
B	February 2023	68.00
	April 2023	68.00
		<hr/> 136.00
		<hr/>
C	February 2023	68.00
	March 2023	68.00
		<hr/> 136.00
		<hr/>
D	February 2023	68.00
	May 2023	68.00
	July 2023	68.00
	August 2023	68.00
		<hr/> 272.00
E	February 2023	68.00
		<hr/> 68.00
		<hr/>
F	July 2022	68.00
	January 2023	68.00
		<hr/> 136.00
G	February 2023	68.00
	April 2023	68.00
	June 2023	68.00
		<hr/> 204.00
H	February 2023	68.00
		<hr/> 68.00
		<hr/>

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
I	November 2022	68.00
	February 2023	68.00
		<u>136.00</u>
J	February 2023	68.00
	May 2023	68.00
		<u>136.00</u>
K	October 2022	68.00
	February 2023	68.00
	July 2023	68.00
		<u>204.00</u>
L	February 2023	68.00
	May 2023	68.00
		<u>136.00</u>
M	February 2023	68.00
		<u>68.00</u>
		<u>68.00</u>
N	January 2023	58.85
	February 2023	58.85
	April 2023	58.85
	October 2023	58.85
		<u>235.40</u>
O	February 2023	68.00
	January 2024	68.00
		<u>136.00</u>

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
P	January 2023	68.00
	February 2023	68.00
	January 2024	68.00
		<hr/> 204.00 <hr/>
Q	February 2023	68.00
		<hr/> 68.00 <hr/>
R	December 2022	68.00
	January 2023	68.00
	February 2023	68.00
		<hr/> 204.00 <hr/>
S	February 2023	68.00
	September 2023	68.00
		<hr/> 136.00 <hr/>
T	February 2023	68.00
	September 2023	68.00
		<hr/> 136.00 <hr/>
U	February 2023	68.00
		<hr/> 68.00 <hr/>
V	October 2022	68.00
	December 2022	68.00
	February 2023	68.00
	April 2023	68.00
		<hr/> 272.00 <hr/>
W	February 2023	68.00
		<hr/> 68.00 <hr/>

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City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
X	February 2023	68.00
		68.00
Y	September 2022	58.85
	February 2023	58.85
	April 2023	58.85
	November 2023	58.85
		235.40
Z	February 2023	68.00
	March 2023	68.00
		136.00
AA	February 2023	68.00
		68.00
AB	October 2022	68.00
		68.00
AC	February 2023	68.00
		68.00
AD	February 2023	68.00
		68.00
AE	February 2023	68.00
	May 2023	68.00
		136.00
AF	February 2023	68.00
	April 2023	68.00
	June 2023	68.00
		204.00

Report on Special Investigation of the
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Unbilled Utilities Services
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Customer	Month	Amount
AG	November 2022	68.00
	December 2022	68.00
	January 2023	68.00
	February 2023	68.00
	March 2023	68.00
	April 2023	68.00
	May 2023	68.00
	June 2023	68.00
		<hr/> 544.00 <hr/>
AH	February 2023	68.00
		<hr/> 68.00 <hr/>
AI	February 2023	68.00
		<hr/> 68.00 <hr/>
AJ	February 2023	58.85
		<hr/> 58.85 <hr/>
AK	February 2023	68.00
		<hr/> 68.00 <hr/>
AL	February 2023	68.00
		<hr/> 68.00 <hr/>
AM	October 2022	68.00
	February 2023	68.00
		<hr/> 136.00 <hr/>
AN	November 2022	48.00
	February 2023	48.00
		<hr/> 96.00 <hr/>

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Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
AO	February 2023	68.00
		68.00
AP	January 2023	68.00
	February 2023	68.00
		136.00
AQ	February 2023	1,224.00
		1,224.00
AR	January 2023	68.00
	February 2023	68.00
	April 2023	68.00
	May 2023	68.00
	July 2023	68.00
	August 2023	68.00
		408.00
AS	September 2022	68.00
	February 2023	68.00
	July 2023	68.00
		204.00
AT	February 2023	68.00
		68.00
AU	February 2023	68.00
		68.00
AV	February 2023	68.00
	May 2023	68.00
		136.00

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Unbilled Utilities Services
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Customer	Month	Amount
AW	December 2022	68.00
	February 2023	68.00
	March 2023	68.00
	June 2023	68.00
		<u>272.00</u>
AX	February 2023	20.00
		<u>20.00</u>
AY	November 2022	68.00
	February 2023	68.00
	December 2023	68.00
		<u>204.00</u>
AZ	February 2023	68.00
	August 2023	68.00
		<u>136.00</u>
BA	November 2022	68.00
	February 2023	68.00
		<u>136.00</u>
BB	February 2023	68.00
	May 2023	68.00
	October 2023	68.00
	November 2023	68.00
		<u>272.00</u>
BC	February 2024	68.00
		<u>68.00</u>

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
BD	August 2022	68.00
	February 2023	68.00
		<u>136.00</u>
BE	August 2022	68.00
	February 2023	68.00
		<u>136.00</u>
BF	February 2023	68.00
	October 2023	68.00
		<u>136.00</u>
BG	February 2023	68.00
		<u>68.00</u>
		<u>68.00</u>
BH	February 2023	20.00
		<u>20.00</u>
		<u>20.00</u>
BI	November 2022	68.00
	February 2023	68.00
	March 2023	68.00
		<u>204.00</u>
BJ	February 2023	68.00
		<u>68.00</u>
		<u>68.00</u>
BK	February 2023	68.00
	May 2023	68.00
	September 2023	68.00
		<u>204.00</u>
BL	February 2023	68.00
		<u>68.00</u>
		<u>68.00</u>

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
BM	February 2023	68.00
		68.00
BN	February 2023	68.00
		68.00
BO	February 2023	68.00
	May 2023	68.00
		136.00
BP	February 2023	20.00
	March 2023	20.00
		40.00
BQ	August 2022	68.00
	February 2023	68.00
	March 2023	68.00
	August 2023	68.00
		272.00
BR	February 2023	68.00
		68.00
BS	February 2023	20.00
		20.00
BT	February 2023	68.00
		68.00
BU	August 2022	68.00
	February 2023	68.00
		136.00

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
BV	February 2023	68.00
	June 2023	68.00
		<u>136.00</u>
BW	October 2022	68.00
	February 2023	68.00
	November 2023	68.00
		<u>204.00</u>
BX	February 2023	68.00
		<u>68.00</u>
BY	February 2023	68.00
		<u>68.00</u>
BZ	February 2023	68.00
	April 2023	68.00
		<u>136.00</u>
CA	February 2023	68.00
		<u>68.00</u>
CB	October 2022	68.00
	February 2023	68.00
		<u>136.00</u>
CC	October 2022	68.00
	February 2023	68.00
	March 2023	68.00
		<u>204.00</u>
CD	February 2023	68.00
		<u>68.00</u>

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
CE	February 2023	68.00
		68.00
CF	February 2023	68.00
		68.00
CG	October 2022	68.00
	February 2023	68.00
	May 2023	68.00
		204.00
CH	February 2023	68.00
		68.00
CI	February 2023	68.00
		68.00
CJ	February 2023	68.00
		68.00
CK	September 2022	2,312.00
	February 2023	2,516.00
	April 2023	2,516.00
		7,344.00
CL	May 2023	68.00
	June 2023	68.00
	November 2023	68.00
		204.00
CM	February 2023	68.00
		68.00

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
CN	February 2023	68.00
		68.00
		68.00
CO	February 2023	68.00
		68.00
		68.00
CP	February 2023	68.00
		68.00
		68.00
CQ	February 2023	68.00
		68.00
		68.00
CR	February 2023	68.00
		68.00
		68.00
CS	September 2022	68.00
	October 2022	68.00
	November 2022	68.00
	December 2022	68.00
	January 2023	68.00
	February 2023	68.00
	March 2023	68.00
	April 2023	68.00
	May 2023	68.00
	June 2023	68.00
	July 2023	68.00
	August 2023	68.00
	September 2023	68.00
		884.00
CT	February 2023	68.00
		68.00
		68.00

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
CU	February 2023	68.00
		68.00
CV	February 2023	68.00
		68.00
CW	February 2023	68.00
		68.00
CX	February 2023	68.00
		68.00
CY	August 2022	68.00
	February 2023	68.00
		136.00
CZ	February 2023	68.00
		68.00
DA	February 2023	68.00
		68.00
DB	February 2023	68.00
		68.00

Report on Special Investigation of the
City of Conesville

Unbilled Utilities Services
For the Period July 1, 2022 through April 30, 2024

Customer	Month	Amount
DC (former Mayor)	July 2022	68.00
	August 2022	68.00
	September 2022	68.00
	October 2022	68.00
	November 2022	68.00
	December 2022	68.00
	January 2023	68.00
	February 2023	68.00
	March 2023	68.00
	April 2023	68.00
	May 2023	68.00
	June 2023	68.00
	July 2023	68.00
	August 2023	68.00
	September 2023	68.00
	October 2023	68.00
	November 2023	68.00
	December 2023	68.00
	January 2024	68.00
	February 2024	68.00
	March 2024	68.00
	April 2024	68.00
		<hr/> 1,496.00
	Total	<hr/> \$ 23,505.65 <hr/>

Exhibit G

Report on Special Investigation of the
City of Conesville

Undeposited Utility Collections
For the Period July 1, 2022 through April 30, 2024

Month	Collections per Utility Payment Register			Deposits to the Bank			Undeposited / (Excess) Utility Collections
	Cash	Check	Total	Cash	Check	Total	
July 2022	\$ 1,177.00	9,886.64	11,063.64	1,677.00	8,952.20	10,629.20	434.44
August 2022	874.00	7,487.70	8,361.70	759.00	7,534.55	8,293.55	68.15
September 2022	-	10,436.85	10,436.85	128.00	9,094.85	9,222.85	1,214.00
October 2022	294.00	7,778.70	8,072.70	672.00	8,948.70	9,620.70	(1,548.00)
November 2022	-	7,447.85	7,447.85	20.00	7,500.70	7,520.70	(72.85)
December 2022	-	10,097.85	10,097.85	20.00	9,282.85	9,302.85	795.00
Subtotal 2022	2,345.00	53,135.59	55,480.59	3,276.00	51,313.85	54,589.85	890.74
January 2023	373.00	8,218.40	8,591.40	20.00	7,918.40	7,938.40	653.00
February 2023	72.00	9,836.85	9,908.85	-	9,187.85	9,187.85	721.00
March 2023	-	8,695.23	8,695.23	20.00	7,557.23	7,577.23	1,118.00
April 2023	-	9,202.20	9,202.20	20.00	8,733.05	8,753.05	449.15
May 2023	-	2,429.70	2,429.70	20.00	8,321.70	8,341.70	(5,912.00)
June 2023	-	10,854.85	10,854.85	-	5,689.70	5,689.70	5,165.15
July 2023	-	13,100.85	13,100.85	136.00	8,442.85	8,578.85	4,522.00
August 2023	-	8,210.55	8,210.55	-	5,202.85	5,202.85	3,007.70
September 2023	-	6,925.85	6,925.85	68.00	5,684.55	5,752.55	1,173.30
October 2023	-	5,523.85	5,523.85	-	11,277.70	11,277.70	(5,753.85)
November 2023	-	1,390.00	1,390.00	204.00	6,100.84	6,304.84	(4,914.84)
December 2023	-	9,366.99	9,366.99	219.00	4,522.85	4,741.85	4,625.14
Subtotal 2023	445.00	93,755.32	94,200.32	707.00	88,639.57	89,346.57	4,853.75
January 2024	-	6,446.00	6,446.00	196.00	6,830.85	7,026.85	(580.85)
February 2024	-	19,708.81	19,708.81	-	9,164.85	9,164.85	10,543.96
March 2024	136.00	7,535.00	7,671.00	-	8,048.00	8,048.00	(377.00)
April 2024	930.00	11,619.90	12,549.90	1,330.00	8,805.70	10,135.70	2,414.20
Subtotal 2024	1,066.00	45,309.71	46,375.71	1,526.00	32,849.40	34,375.40	12,000.31
Total	\$ 3,856.00	192,200.62	196,056.62	5,509.00	172,802.82	178,311.82	17,744.80

Report on Special Investigation of the
City of Conesville

Utility Account Adjustments
For the Period July 1, 2022 through April 30, 2024

Customer	Date	Amount Adjusted
AT	08/22/22	\$ 948.00
		948.00
AG	10/27/22	68.00
	10/27/22	68.00
	10/27/22	68.00
	10/27/22	68.00
		272.00
AD	12/28/22	136.00
		136.00
BH	12/28/22	40.00
		40.00
DA	12/28/22	58.00
		58.00
BR	01/01/23	4,774.16
		4,774.16
AJ	04/11/23	64.15
	04/27/23	220.00
		284.15
B	04/27/23	3,248.00
		3,248.00
Total		\$ 9,760.31

Report on Special Investigation
of the
City of Conesville

Staff

This special investigation was performed by:

Ryan T. Jelsma, CFE, Manager
Richard D. Flenory, CFE, CIA, Staff Auditor
Jessica M. Wares, Staff Auditor

A handwritten signature in black ink that reads "Melissa Finestead". The signature is written in a cursive, flowing style.

Melissa J. Finestead, CFE
Deputy Auditor of State