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NEWS RELEASE

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FOR RELEASE March 11, 2008

Auditor of State David A. Vaudt today released a report on a special investigation of Hardin County Solid Waste Disposal Commission (Commission) for the period January 1, 2002 through December 31, 2007. The special investigation was initiated as a result of concerns identified during the Commission's annual financial audit. The Director, Mary Ellen Taylor, was placed on administrative leave on December 5, 2007 because of the concerns identified. She was terminated from her position on December 18, 2007.

Vaudt reported the special investigation identified Ms. Taylor was responsible for \$127,931.14 of undeposited collections and improper and unsupported disbursements.

Vaudt reported the undeposited collections were deposits to an unauthorized savings account established by Ms. Taylor on April 21, 2000 in the name of the Commission. Commission officials were not informed of the account. Checks payable to the Commission totaling \$89,559.60 were deposited to the account between April 24, 2000 and April 4, 2005. Of that amount, Ms. Taylor withdrew \$89,200.69 to purchase cashier's checks which were used for payments of \$86,240.21 on her personal credit cards and \$2,950.00 to her husband's business.

Vaudt also reported improper disbursements of \$37,109.69 from the Commission's authorized bank account. The improper disbursements include 5 checks totaling \$21,072.27 to Ms. Taylor's personal credit card, \$8,209.52 for health insurance premiums which should have been withheld from Ms. Taylor's pay and \$1,888.47 of travel reimbursements to Ms. Taylor. The improper disbursements also include \$4,523.45 paid contrary to Commission policy to Ms. Taylor for unused sick leave at the time of her termination. Unsupported disbursements of \$1,620.78 include \$1,352.78 of travel reimbursements to Ms. Taylor and \$268.00 of other reimbursements to Ms. Taylor.

In addition, Vaudt reported purchases totaling \$1,288.84 were made by various employees of the Commission which may not meet the test of public purpose. The purchases included items such as coffee, coffee supplies, party supplies and flowers.

The report includes recommendations to strengthen the Commission's internal controls and overall operations, such as improvements to segregation of duties, require Board approval and proper documentation for disbursements, establish policies regarding the use of credit cards and charge accounts and ensure all purchases meet the test of public purpose.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
HARDIN COUNTY SOLID WASTE DISPOSAL COMMISSION
FOR THE PERIOD
JANUARY 1, 2002 THROUGH DECEMBER 31, 2007**

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Auditor of State's Report

To the Members of the Hardin County
Solid Waste Disposal Commission:

As a result of concerns with certain disbursements identified during your annual financial audit, we conducted a special investigation of the Hardin County Solid Waste Disposal Commission (Commission). We have applied certain tests and procedures to selected financial transactions of the Commission. Based on our review of relevant information and discussions with Commission officials and personnel, we performed the following procedures for the period January 1, 2002 through December 31, 2007, unless otherwise noted:

- (1) Evaluated the internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined activity in the authorized bank accounts held by the Commission at Green Belt Bank & Trust to identify any unusual transactions. We also examined copies of certain redeemed checks, deposit slips and related documents for propriety.
- (3) Scanned all disbursements from the Commission's authorized checking account and examined selected transactions to determine if they were for appropriate purposes, reasonable, supported by adequate documentation and approved.
- (4) Examined activity in an unauthorized savings account at Members 1st Community Credit Union to determine the source of funds deposited to the account and the propriety of withdrawals from the account for the period April 21, 2000 through December 28, 2005. Specifically, we examined account statements and images of deposit slips, withdrawal documents and related documents for propriety.
- (5) Examined all payroll disbursements to Mary Ellen Taylor, the former Director, to determine if the amounts were appropriate.
- (6) Examined all reimbursements to the former Director to determine if the payments were properly approved, supported and were for Commission operations.
- (7) Confirmed payments to the Commission by the participating members and vendors who purchased recyclable materials (brokers) from the Commission to ensure the payments were deposited intact to the authorized bank accounts. We also confirmed payments to the Commission by the Eldora State Training School for waste removal services.
- (8) Traced payments from brokers into Material Composition Reports used by Commission personnel to monitor payments which were due.

- (9) Examined certain miscellaneous collections received by the Commission for services such as shredding and disposal of hazardous waste to ensure the collections were properly deposited. We also reviewed the composition of certain deposits made to the Commission's bank accounts to determine if deposits were made intact.
- (10) Obtained and reviewed the former Director's personal bank statements for accounts held at Members 1st Community Credit Union to identify the source of certain deposits.
- (11) Reviewed the minutes from the Commission's meetings to identify any significant actions.
- (12) Obtained and reviewed the former Director's personal credit card statements to determine if any payments made on the accounts were made with Commission funds. We also reviewed purchases made with the credit cards to determine if any were for Commission operations.
- (13) Traced selected disbursements to the bill listings presented to the Board to determine if they were properly approved.
- (14) Examined the termination payment made to the former Director to determine if it was properly calculated.

These procedures identified Ms. Taylor was responsible for \$89,200.69 of undeposited collections between April 21, 2000 and April 4, 2005, \$37,109.69 of improper disbursements and \$1,620.78 of unsupported disbursements. In addition, purchases of \$1,288.84 were made by various employees of the Commission which may not meet the test of public purpose. 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 Hardin County Solid Waste Commission, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Hardin County Solid Waste Disposal Commission, the Hardin County Attorney's Office and the Division of Criminal Investigation during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

February 20, 2008

Hardin County Solid Waste Disposal Commission
Investigative Summary

Background Information

Hardin County Solid Waste Disposal Commission (Commission) was formed in 1971 in accordance with the provisions of Chapter 28E of the *Code of Iowa*. The Commission was established for the purposes of developing, operating, maintaining and providing services in connection with a solid waste disposal facility for the units of government which are parties to the agreement. The participating units of government include Hardin County and the cities of Ackley, Alden, Buckeye, Eldora, Hubbard, Iowa Falls, New Providence, Owasa, Radcliffe, Steamboat Rock and Union.

The Commission is governed by a 12 member Board which consists of a representative from each participating unit of government. The Board's Chairman also serves as the Chairman of the Executive Board. In addition to the Board Chairman, the Executive Board consists of 2 voting members elected by the full Board and 1 alternate member elected by the Board. The alternate member is allowed to vote on issues only if 1 of the 3 members of the Executive Board is not present. The Executive Board meets at the call of the Chairman or the Director. The Executive Board is able to authorize expenditures up to \$5,000 which were approved by the full Board as part of the annual budget, oversee administration of the Commission and determine compensation of employees, provided employment is approved by the full Board.

The Board is responsible for selection of a Director. The Director acts as the Board secretary and is responsible for oversight of the Commission and the daily operations. Joe Knight served as Director from August 17, 1996 to April 30, 2004. During his tenure as Director, he was responsible for:

- 1) overseeing the Commission's general operations,
- 2) researching trends within the solid waste industry,
- 3) providing public relations and education for a recycling program administered by the Commission, and
- 4) providing backup support to all areas of the Commission's operations.

Mary Ellen (Mielke) Taylor was hired in July 1994 as a Secretary. Ms. Taylor became Facility Administrator on August 13, 1996. As the Facility Administrator, she was responsible for the following duties.

- 1) Cash – reconciling bank balances to Commission records and transferring funds between bank accounts as necessary.
- 2) Mail – picking up from the Post Office and opening the mail containing bills from vendors and payments from customers.
- 3) Receipts – making deposits and posting transactions.
- 4) Disbursements – preparation of monthly expenditure reports, counter-signing checks and posting transactions.
- 5) Reporting – preparation of minutes from Board meetings.

Prior to April 2003, all checks drawn on the Commission's checking account were prepared by Nissly & Nissly, an Iowa Falls accounting service hired by the Commission to provide services such as preparation of checks, the Commission's financial statements and payroll reports. According to a representative of Nissly & Nissly, in April 2003, Ms. Taylor told them the State Auditor's Office recommended Ms. Taylor prepare all non-payroll checks. However, Nissly &

Nissly was to continue to prepare payroll checks. This recommendation was not made by the State Auditor's Office and was not included in the Commission's audit reports. In April 2003, Ms. Taylor also moved the Commission's bank accounts from a bank in Eldora to a bank in Iowa Falls, where she lived.

When Mr. Knight retired as the Director on April 30, 2004, Ms. Taylor was named by the Board as his replacement. In addition to the new responsibilities as Director, Ms. Taylor continued to perform the duties of the Facility Administrator. The primary areas of the Commission's operations are summarized in the following paragraphs.

Waste Management – In accordance with the Commission's 28E agreement, the purpose of the Commission is to provide for the disposal of all acceptable solid waste generated by each member of the Commission and provide for a comprehensive integrated solid waste management system for each member of the Commission. In addition, the Commission is to cooperate with local, State and Federal public health agencies in preventing the contamination and pollution of the land, water and air resources of the area through the control and disposal of solid waste and recyclable material. In carrying out these responsibilities, the Commission has the following financial activities.

- Receipts - The Commission's primary revenue sources include waste management fees paid by members and fees collected at the gate for solid waste deposited by customers. In addition, the Commission also collects fees for services such as shredding and disposal of hazardous waste. The waste management fees paid by members include assessments for the curb-side recycling program.

Fees collected at the gate are \$45 per ton of solid waste brought to the landfill, with a \$10 minimum charge. The vehicle hauling the waste to the landfill is weighed upon arrival and after depositing the waste. A scale ticket is prepared with the vehicle's weight in and weight out information. After the customer has weighed out, the customer signs the ticket at the scale house. The fee is calculated and, in some cases, is paid immediately with cash or a check and recorded in the receipt book by a Commission employee in the scale house. In other cases, the fee is recorded and included in a monthly billing prepared by the Commission and sent to the customer depositing waste at the landfill.

According to Commission officials and personnel we spoke with, all fees received are to be deposited in the Commission's bank account at Green Belt Bank & Trust. As previously stated, Ms. Taylor was responsible for making the Commission's deposits. The Commission also has a money market account and a certificate of deposit at Green Belt Bank & Trust. All bank accounts and investments are to be approved by the Executive Board.

The receipts reported in the Commission's audit reports for fiscal years 2002 through 2007 are summarized in **Table 1**.

Table 1

Description	Amount Collected by Fiscal Year					
	2002	2003	2004	2005	2006	2007
Gate fees	\$ 553,227	486,910	535,665	648,965	692,327	738,816
Member assessments	473,932	485,432	485,432	485,432	485,432	485,430
Recycling sales	38,007	102,169	132,092	165,758	140,015	185,034
Other	8,027	10,036	6,671	7,196	2,925	25,904
Total	\$ 1,073,193	1,084,547	1,159,860	1,307,351	1,320,699	1,433,184

- Non-Payroll Disbursements – A significant portion of the Commission’s disbursements consists of payments to the Rural Iowa Waste Management Association (Association). Because the Association maintains the landfill in which solid waste is deposited, all but \$5 of all gate fees collected by the Commission are remitted to the Association. The \$5 retained by the Commission is used for scale maintenance.

Invoices are received by mail. As previously stated, Ms. Taylor was responsible for opening the mail. The mail is routed to a Commission employee who enters the invoices into the accounts payable system. The invoices are then used to complete a monthly expenditure listing prepared by the Director. The listing of disbursements is approved by the Board after payments are made. The invoices are filed by Ms. Taylor by month, along with the listing the Board eventually approved.

As previously stated, the checks were prepared by Nissly & Nissly until April 2003. They also signed the checks, which were countersigned by the Director. The Director was responsible for distributing the checks to the vendors. After procedures changed in April 2003, the checks were prepared by Ms. Taylor and countersigned by the Board’s Chairperson or a representative of Nissly & Nissly.

- Payroll – All Commission employees complete manual timesheets. Using the timesheets and pay rates provided by the Director, Nissly & Nissly prepared the bi-weekly payroll records and paychecks. Nissly & Nissly also maintained a record of each employee’s vacation and sick leave balance. The balances are shown on the employees’ check stubs. Once the paychecks and payroll reports were prepared, the Director picked them up and distributed the checks to the Commission employees.
- Credit Card and Charge Accounts – A Wal-Mart credit card account was established in the Commission’s name. In addition, 22 charge accounts have been established at local vendors. With the exception of the Wal-Mart account, no limits have been established on the charge accounts and any Commission employee is allowed to make purchases on credit for which the vendors subsequently bill the Commission. A \$3,000 limit has been established on the Wal-Mart account. We are unable to determine if the Board approved the credit card and the individual charge accounts. Purchases made with the credit card or on the charge accounts are paid by the Commission when monthly invoices are received by the Commission.

Co-Market Program - In addition to solid waste disposal, the Commission also operates a recycling program for certain items, such as newspapers, cardboard, plastic and magazines. Commission employees refer to the recycling program as the Co-Market program. Representatives from local businesses (Co-Market participants) deliver recyclable materials to the Commission or Commission personnel pick up recyclable materials from the businesses. Materials are weighed in when they arrive at the Commission. A quarterly statement summarizing the weight and type of material received from each Co-Market participant is prepared and mailed to the participant.

Commission personnel sort and bundle the recyclable materials by type of product. According to individuals we spoke with, Ms. Taylor contacted vendors who purchase recyclable materials (brokers) to make arrangements for the sale of the materials once a certain amount of materials were collected. The selling price of the materials is determined by multiplying the current market price by the number of tons of material. The broker is provided a bill of lading by the Commission which documents the amount to be paid for the materials picked up. The materials purchased are also recorded by the Commission on a Composition of Material Report which is used to monitor amounts due from the brokers.

On a quarterly basis, the Commission remits a portion of the proceeds from the brokers to the Co-Market participants. The amount paid to the Co-Market participants is based on the weight

of the materials contributed by each participant and may be adjusted for any waste material included in the recycled products.

While conducting fieldwork for the Commission's financial audit for the fiscal year ended June 30, 2007, staff from the Office of Auditor of State identified a \$4,329.05 check payable to "Chase." The disbursement was not supported by any documentation. A copy of the check is included in **Appendix 1**. As illustrated by the **Appendix**, the check was dated July 17, 2006.

When Ms. Taylor was asked about the check, she provided the auditor with a Co-Market statement to Chase Mobile Home Park for the sale of 13.6 tons of aluminum. A copy of the statement has also been included in **Appendix 1**. According to the statement, the Commission paid the mobile home park \$4,329.05 for aluminum which was recycled. However, no other support for the purchase and subsequent sale of the aluminum was available. According to Ms. Taylor, she could not locate gate tickets to support the incoming aluminum or outgoing aluminum or any written evidence of support for the transaction. Based on our discussion with Commission employees, aluminum is not recycled by the Commission.

If the payment had been made to the Chase Mobile Home Park in Iowa Falls, an endorsement from a local bank or the mobile home park would be expected on the check. However, as illustrated by **Appendix 1**, the endorsement on the back of the check appeared automated and read "AEG Chase." Based on the endorsement, we determined the payment had been made to a credit card issued by Chase Bank. We also determined the electronic coding on the front of the check was a 16 digit credit card account number. Because the information provided by Ms. Taylor was not consistent with the endorsement information appearing on the check, we determined it was necessary to conduct additional procedures.

We subpoenaed credit card account information from Chase Bank. Because the check identified was issued on July 17, 2006, we initially obtained monthly statements for the account for the period January 1, 2005 through September 30, 2007. From the statements, we determined the account was held in the names of Mary Ellen Mielke and Mary Ellen Taylor.

In addition, we subpoenaed Ms. Taylor's personal bank accounts held at Members 1st Community Credit Union. When the subpoenaed information was provided to us, we discovered Ms. Taylor had opened a savings account at the Credit Union in the name of Hardin County Solid Waste. By reviewing the authorized signature card for the account, we determined the account was opened on April 21, 2000 and Ms. Taylor was the only individual authorized to make withdrawals from the account. By reviewing the account's monthly statements, we also determined the withdrawals from the account matched payments made on the Chase credit card issued to Ms. Taylor. We subsequently determined the account was not authorized by the Board and the amounts deposited to the account consisted of checks which should have been deposited to the Commission's bank account at Green Belt Bank & Trust.

As a result, we contacted the Hardin County Attorney's Office to discuss what we had discovered. A representative from the County Attorney's Office contacted the Division of Criminal Investigation (DCI). Representatives from the Office of Auditor of State, the Hardin County Attorney's Office and the DCI met with the Chairman of the Board on December 3, 2007 to discuss our preliminary findings. As a result of the meeting, Ms. Taylor was placed on administrative paid leave on December 5, 2007 and the previous Director, Joe Knight, was named interim Director. Mr. Knight collected Ms. Taylor's keys to the Commission's building and the locks were changed on December 5, 2007.

A Board meeting was held on December 18, 2007 to terminate Ms. Taylor's employment. As a result of discrepancies identified during the financial audit, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2002 through December 31, 2007.

Detailed Findings

These procedures identified Ms. Taylor was responsible for \$89,200.69 of undeposited collections, \$37,109.69 of improper disbursements and \$1,620.78 of unsupported disbursements. In addition, purchases of \$1,288.84 were made by various employees of the Commission which may not meet the test of public purpose.

Specifically, the procedures identified \$89,559.30 of Commission funds deposited to an unauthorized savings account established by Ms. Taylor. Of the \$89,559.30 deposited to the account between April 21, 2000 and April 4, 2005, \$86,240.21 was used to pay for Ms. Taylor's personal credit cards and \$2,950.00 was paid to her husband's business.

The improper disbursements include payments on Ms. Taylor's personal credit cards, travel reimbursements and health insurance premiums which should have been deducted from Ms. Taylor's pay. In addition, sick leave paid to Ms. Taylor as part of her termination pay was not in accordance with Commission policy. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

As stated previously, we determined Ms. Taylor had established an unauthorized savings account at Members 1st Community Credit Union to which checks payable to the Commission were deposited. A copy of the signature card for the account has been included in **Appendix 2**. Withdrawals from the account were used to make payments on Ms. Taylor's personal credit card account. According to Commission employees and officials we spoke with, no one was aware the account existed. We reviewed Board minutes near the date the account was opened to determine if any accounts had been authorized but did not find any mention of the Board establishing a new bank account. The activity in the unauthorized savings account has been summarized in **Exhibit B**.

UNDEPOSITED COLLECTIONS

Exhibit C lists the checks deposited to the unauthorized savings account established by Ms. Taylor at Members 1st Community Credit Union. As illustrated by the **Exhibit**, each of the 25 deposits was composed of checks payable to the Commission. As stated previously, each of these checks should have been deposited to the Commission's checking account held at Green Belt Bank & Trust. Copies of selected checks deposited to the account have been included in **Appendix 3**.

As illustrated by **Exhibit C**, the last deposit to the account was a broker payment from MDK for \$1,870.00. The deposit was made on April 4, 2005. During fieldwork for the Commission's financial audit, the auditor was notified by a Commission employee the \$1,870.00 payment from MDK had not been properly deposited to the Commission's account at Green Belt Bank & Trust. According to the employee, when the payment had not been received as expected at the Commission, she contacted the broker to inquire about the status of the payment. She stated the broker told her the payment had been made to the Commission and the payment had been deposited to an account held at Members 1st Community Credit Union.

The employee stated she discussed the matter with Ms. Taylor who told her the matter would be referred to the Commission's legal counsel, James Brick. We observed the Composition of Materials report maintained at the Commission. The report lists the payments which had been received from the brokers. For the \$1,870.00 payment identified by the employee, a notation was made on the report the amount due had been referred to Mr. Brick.

The Composition of Material reports list the brokers who have purchased recyclable materials from the Commission and specifies the date and weight of materials purchased. A copy of a Composition of Material report has been included in **Appendix 4**. When the payment is received from the broker for the materials purchased, Ms. Taylor recorded the date of the payment and amount on the same line of the spreadsheet as the sale information.

We reviewed the Composition of Material reports available at the Commission and determined Ms. Taylor recorded both the date the payment was received and the amount received on the Composition of Material report for 27 of the 42 broker payments listed in **Exhibit C**. In addition, for 11 of the 42 broker payments deposited to the unauthorized account, Ms. Taylor recorded only the amount of the payments received. Neither the date the payment or the amount received was recorded for the remaining 4 broker payments.

As illustrated by **Exhibits B** and **C**, the deposits were made to the account between April 24, 2000 and April 4, 2005. There were not any deposits to the account after the Commission employee discussed the undeposited broker payment with Ms. Taylor in April 2005. Also, as illustrated by **Exhibit C**, the \$89,559.30 deposited to the account includes \$78,997.71 from brokers' payments and \$9,872.14 from gate fees. Also deposited to the account was \$689.45 of Commission collections from other sources. Because of the nature of the payments made by brokers, the amount collected by the Commission varies from month to month and year to year. The amounts collected from brokers is dependent on the amount of materials recycled and the current market price for the materials. As a result, the Commission does not have an established expectation of the amount to be collected from brokers each month or year.

As illustrated by **Exhibit B**, with the exception of the deposit made on December 18, 2003, each deposit made to the account was made the same day Ms. Taylor made a withdrawal from the account. According to a representative of the Credit Union, all the deposits were made at a branch office in Iowa Falls.

Also as illustrated by **Exhibit B**, the unauthorized savings account established by Ms. Taylor earned \$37.55 of dividends between April 21, 2000 and December 28, 2005. Because the dividends were earned on funds which should have been deposited to the Commission's authorized account, the dividends belong to the Commission rather than Ms. Taylor.

Exhibit B also lists the withdrawals made from the unauthorized savings account. The withdrawals total \$89,596.85. Of that amount, \$89,586.37 was used by Ms. Taylor to purchase cashier's checks. The remaining \$10.48 was fees for the cashier's check.

We obtained copies of each cashier's check from the Credit Union. We have included selected copies in **Appendix 5**. As illustrated by the **Appendix**, the receipt printed with the cashier's check was signed by Ms. Taylor. According to a representative of Members 1st Community Credit Union, the signature is used by the Credit Union as documentation of who purchased the cashier's check.

We examined copies of each cashier's check purchased with proceeds from the account and have listed them in **Exhibit D**. As illustrated by the **Exhibit**, all but 2 of the cashier's checks were payable to credit card companies. The cashier's checks are discussed in detail in the following paragraphs.

- Credit Card Companies - As illustrated by **Exhibit D**, the cashier's checks to the credit card companies ranged in amount from \$325 to \$8,600 and were payments for credit cards held in Ms. Taylor's name. The amounts paid to each credit card company are summarized in **Table 2**.

Table 2

Payee	Time Period Of Checks	Number of Checks	Amount
Providian	04/21/00 – 08/20/02	11	\$ 33,840.74
First Card	04/21/00 – 06/22/00	3	6,081.98
Wachovia	06/22/00	1	579.96
Private Issue (Discover Bank)	04/21/00 / 11/30/00	2	5,713.83
Chase	10/28/02 – 04/04/05	11	40,023.70
Total		28	\$ 86,240.21

Based on our review of the monthly statements for Ms. Taylor's Chase credit card, it is apparent the credit card was not used to purchase items for the Commission's operations. The purchases made with the credit card are discussed in greater detail in a subsequent section of this report.

- Taylor Concrete & Construction – As illustrated by **Exhibit D**, Ms. Taylor purchased a \$2,950.00 cashier's check on February 26, 2001 which was payable to Taylor Concrete & Construction, which is her husband's business. We determined the payment was not related to Commission operations.
- Hardin County Solid Waste – The final withdrawal from the unauthorized savings account was made on December 28, 2005, which brought the account balance to zero and closed the account. On that date, Ms. Taylor purchased a cashier's check for \$396.16 payable to Hardin County Solid Waste. We traced the cashier's check into a deposit totaling \$14,323.29 made to the Commission's authorized bank account on January 11, 2006.

As previously stated, all deposits to the unauthorized savings account should have been deposited to the Commission's bank account at Green Belt Trust & Savings. In addition, all dividends earned on the unauthorized savings account belong to the Commission. **Table 3** illustrates the total of the payments to the Commission deposited to the unauthorized account and the dividends earned on the account, less the amount returned to the Commission, totals \$89,200.69. This amount has been included in **Exhibit A** as undeposited collections. The \$89,200.69 is also the amount withdrawn by Ms. Taylor from the unauthorized account to purchase cashier's checks to pay her personal credit cards and make a payment to her husband's business.

Description	Amount
Payments to the Commission	\$ 89,559.30
Dividends earned on unauthorized account	37.55
Less: Amount returned to Commission	(396.16)
Net undeposited collections	\$ 89,200.69

IMPROPER AND UNSUPPORTED DISBURSEMENTS

In addition to the withdrawals from the unauthorized bank account established by Ms. Taylor, we also examined disbursements from the Commission's authorized bank account. During our investigation, we scanned all disbursements from the Commission's checking account for the period January 1, 2002 to December 31, 2007 and identified a number of disbursements which appear to be personal in nature or unrelated to Commission operations.

We also identified a number of disbursements which were not supported by appropriate documentation. We discussed certain unsupported disbursements which were unusual in nature with Commission personnel to determine if they were appropriate. When possible, we also confirmed certain disbursements with vendors. In cases where supporting documentation was not available to determine if purchases from a vendor may have been for personal purposes or for business reasons, the payments have been included as unsupported disbursements.

Each of the improper and unsupported disbursements identified are discussed in detail in the following paragraphs.

Payments to Chase Credit Card - As previously stated, a check for \$4,329.05 was issued to Chase from the Commission's authorized bank account at Green Belt Bank & Trust. The check was identified during the Commission's annual financial audit. Based on our review of other

checks from the Commission's authorized account, we identified 4 additional checks to Chase. **Table 4** lists each of the checks identified.

Table 4

Check Date	Check Number	Payee	Amount	Check Memo Line
07/06/05	2411	Chase	\$ 7,823.74	Operations
01/11/06	2697	Chase	2,463.98	Co-Market
04/27/06	2852	Chase	2,984.60	Co- Market Recycling
07/17/06	2979	Chase	4,329.05	None
12/18/06	3203	Chase	3,470.90	Dock Levelers/Bumper Replacements
Total			<u>\$ 21,072.27</u>	

Copies of the checks are included in **Appendix 6**. As illustrated by the **Appendix**, the checks were prepared and signed by Ms. Taylor. Each check was also countersigned. As illustrated by the **Appendix**, a representative of Nissly & Nissly countersigned 3 checks and the Board Chairman countersigned the remaining 2 checks.

Only check number 2852 was on a monthly expenditure sheet approved by the Board. The descriptions shown on the memo lines of the checks were not accurate. As previously stated, based on our review of the monthly statements for Ms. Taylor's Chase credit card, it is apparent the credit card was not used to purchase items for the Commission's operations. The purchases made with the credit card are discussed in greater detail in a subsequent section of this report.

Supporting documentation was not available from the Commission for any of the credit card payments. Typically, all disbursements are filed by month at the Commission. All payments issued by the Commission should be supported by invoices, receipts or other appropriate documentation. The documentation should include the vendor from whom the purchase was made, what goods or services were purchased, the date of the transaction, the amount and appropriate approval of the disbursement.

We traced each of the checks listed in **Table 4** to the credit card statements we subpoenaed from Chase Bank. Each of the checks agree with a payment made on Ms. Taylor's personal credit card. As previously stated, the purchases made with Ms. Taylor's Chase credit card were summarized and are discussed in detail in a following section of this report.

As illustrated by the **Table**, the first payment made to Chase from the Commission's bank account at Green Belt Bank & Trust was after the Commission employee discussed the undeposited broker payment with Ms. Taylor, but before the unauthorized account was closed.

The \$21,072.27 total illustrated in **Table 4** for the checks used by Ms. Taylor to pay her personal credit card has been included in **Exhibit A**.

Unpaid Health Insurance Premiums – The Commission provides health insurance to each of its employees. Employees have 3 options for health insurance coverage. Employees may choose a single plan, a 2-person plan or a family plan. The single plan is paid for by the Commission. The 2-person plan and the family plan require the employee to contribute a certain dollar amount for the premium which is to be deducted from the employee's pay check. Prior to October 2007, the bi-weekly contribution amount required for both the 2-person and family plans was \$83.08. In October 2007, the bi-weekly contribution was reduced to \$80.00 for both the family and two-person plans.

Ms. Taylor had a single plan until March 1, 2004. She then changed from a single plan to a family plan. A copy of Ms. Taylor's application form to change from the single plan to the family plan has been included in **Appendix 7**. As the Director, Ms. Taylor was responsible for notifying Nissly & Nissly of any changes in insurance plans so it could change the payroll deduction.

Ms. Taylor did not notify Nissly & Nissly of the change to her plan. As a result, the required contribution amount was not deducted from her pay check between March 1, 2004 and December 18, 2007, when she was terminated.

As stated previously, the Director picked up the payroll records and checks from Nissly & Nissly for distribution. Because Ms. Taylor was placed on administrative leave, she was unable to pick up the payroll checks and payroll journals for the pay period ended December 7, 2007. As a result, on December 11 or December 12, 2007, the interim Director picked up the payroll records and checks.

While scanning the payroll journal, an employee noticed there were no deductions from Ms. Taylor's gross pay for health insurance. The employee retrieved payroll journals from previous pay periods to determine whether Ms. Taylor had ever paid health insurance and no deductions were identified. According to an employee of Nissly & Nissly, Ms. Taylor informed them the Board approved having the Commission bear the cost of her health insurance. According to Board members we spoke with, the Board did not approve the Commission paying the cost of Ms. Taylor's health insurance.

Table 5 summarizes the health insurance premiums not properly withheld from Ms. Taylor's pay. The \$8,209.52 of health insurance premiums has been included in **Exhibit A**.

Time Period	Number of Pay Periods	Family Plan Contribution Amount	Amount Paid by the Commission
March – December 2004	22	\$ 83.08	\$ 1,827.76
January – December 2005	26	83.08	2,160.08
January – December 2006	26	83.08	2,160.08
January – September 2007	20	83.08	1,661.60
October – December 2007	5	80.00	400.00
Total			\$ 8,209.52

Travel Reimbursements to Ms. Taylor - As stated previously, one of Ms. Taylor's job responsibilities was promoting recycling programs, which involved traveling to meetings, conferences and training events. In addition, Ms. Taylor ran errands for the Commission, such as picking up mail, going to the bank and picking up and dropping off an employee at repair shops when equipment needed repairs. Ms. Taylor drove her personal vehicle to perform these functions and was reimbursed for mileage incurred. Until July 1, 2003, the Commission's authorized mileage reimbursement rate was \$0.32 per mile. The rate was increased to \$0.34 per mile effective July 1, 2003.

We reviewed all Travel Reimbursement Logs submitted by Ms. Taylor for the period of our investigation, which totaled \$6,885.30 and are listed in **Exhibit E. Appendix 8** includes copies of selected Travel Reimbursement Logs she submitted. We classified each travel reimbursement as reasonable, improper or unsupported, depending on the documentation available to support the reimbursement. Travel reimbursements were classified as improper if the travel appeared to be personal in nature or was not reasonable for Commission operations. Travel reimbursements were classified as unsupported if it was possible the travel could have been for the Commission or for personal use, but documentation was not available to make a determination. Travel reimbursements which appeared consistent with Commission operations and had documentation or an explanation were classified as reasonable.

As illustrated by **Exhibit E**, we identified improper travel reimbursements of \$1,888.47, including, golf outings, duplicate reimbursements and events described on Ms. Taylor's Travel

Reimbursement Logs as meetings with the Commission's legal counsel. As previously stated, the improper travel reimbursements are summarized in **Exhibit E** and some of the reimbursements are discussed in detail in the following paragraphs.

- Meetings with legal counsel - We identified 15 days where Ms. Taylor claimed mileage to Des Moines to attend meetings with Jim Brick, the Commission's attorney. Using billing statements obtained from Mr. Brick and from discussions with Mr. Brick, we determined Mr. Brick did not meet with Ms. Taylor in Des Moines 12 of the 15 dates for which she was reimbursed. In 2 instances, the conference with Mr. Brick was a telephone conference and Ms. Taylor did not travel to Des Moines, yet she claimed mileage. In 6 instances, Mr. Brick went to the Commission site for the meeting and, in 4 instances, Mr. Brick had no meeting with Ms. Taylor on the date claimed. The improper reimbursements for these meetings totaled \$852.38.
- Golf outings - Ms. Taylor was reimbursed for 3 trips to Eagan, Minnesota. According to Mr. Knight, the trips to Eagan are for annual customer appreciation golf outings sponsored by Foth & Van Dyke, the Commission's engineering consultants. Mr. Knight stated he occasionally attended the golf outings when he was the Director, but never requested reimbursement for the related travel costs. According to a Foth & Van Dyke representative we spoke with, the golf outings are a client appreciation event and Ms. Taylor attended the event in 2002 and 2004. Of the 3 trips to Eagan, 2 were in August for golf outings. On August 1, 2002, Ms. Taylor claimed mileage and lodging totaling \$225.20 and on August 13, 2004, she claimed mileage of \$122.40.

The remaining trip to Eagan was on January 16, 2006. According to Ms. Taylor's Travel Reimbursement Log, the trip was for a conference with Mr. Brick and representatives of Foth & Van Dyke. Ms. Taylor was reimbursed \$168.20 for mileage for the trip. However, there was no record of the trip on Mr. Brick's billing statement.

The golf outings may have also violated Iowa's gift law which was established by Chapter 68B of the *Code of Iowa*. This Chapter applies to all public employees and officials. The law prohibits a public employee or official and that person's immediate family members from accepting or receiving, directly or indirectly, any gift or series of gifts exceeding \$3.00 from a "restricted donor" with certain listed exceptions. Since Foth & Van Dyke is a paid consultant for the Commission, the firm is a "restricted donor" in regards to the Commission. Acceptance of the golf outing and any meals or beverages to attend the event by Commission employees appears to violate Chapter 68B of the *Code of Iowa*.

- Mileage reimbursement rate - On 6 occasions Ms. Taylor submitted her Mileage Reimbursement Log using a reimbursement rate of \$.34 per mile rather than the \$.32 per mile rate approved by the Board, resulting in additional reimbursement of \$28.82.
- Over-reimbursement - Ms. Taylor prepared a Travel Reimbursement Log which included trips from July 25, 2007 through October 22, 2007. A copy of the Travel Reimbursement Log is included in **Appendix 8**. As illustrated by the **Appendix**, Ms. Taylor claimed 427 miles for the trips. At \$.34 per mile, Ms. Taylor should have been reimbursed the \$145.18 she calculated on the Travel Reimbursement Log.

However, Ms. Taylor was reimbursed \$245.18 for the mileage. When we compared the Travel Reimbursement Log to the October monthly expenditure report approved by the Board, we determined Ms. Taylor reported she traveled 722 miles during trips taken from July through October. Had she traveled 722 miles, she would have been eligible for \$245.48 for the reimbursement.

When we reviewed the materials in Ms. Taylor's desk, we located another monthly expenditure report for October. Copies of both expenditure reports are also included in **Appendix 8**. As illustrated by the **Appendix**, the number of miles reported on the expenditure report found in Ms. Taylor's desk agreed with her Travel Reimbursement Log. It appears Ms. Taylor revised the number of miles shown on the report provided to the Board to support the \$245.18 payment.

In addition to the improper travel reimbursements, we identified 15 instances in which the reimbursements to Ms. Taylor were unsupported. The unsupported reimbursements total \$1,352.78 and have been detailed in **Exhibit E**. Of the 15 reimbursements, 14 were for mileage incurred during day trips to nearby cities, trips to the bank or trips to Nissly & Nissly. Ms. Taylor’s Travel Reimbursement Logs for these payments did not include a description of the business purpose of the trips. The remaining reimbursement was for lodging, supplies and a conference. The Travel Reimbursement Log to support this payment to Ms. Taylor could not be located.

We identified 5 reimbursements to Ms. Taylor which included purchases of baked goods, coffee, meals at Pizza Ranch, supplies for parties and mileage associated with picking up the party supplies. The reimbursements are listed in **Exhibit E** and total \$128.55. While purchases of this nature for Board meetings or to recognize employee service may serve a public purpose, the purpose served was not clearly documented. In addition, the public purpose served for purchases not associated with Board meetings or employee recognition events is not readily apparent. As a result, the \$128.55 reimbursed to Ms. Taylor has been included in **Exhibit A**.

The \$1,888.47 of improper reimbursements to Ms. Taylor and \$1,352.78 of unsupported reimbursements have also been included in **Exhibit A**.

Sick Leave Payout - The Commission’s policy on the termination of employees states “Vacation Leave may be carried forward up to one week. Vacation Leave in excess of one week must be paid out. Also, upon resignation or termination, employees shall receive no payment for accrued or unused sick leave.” However, in the Board minutes on December 28, 2007, the Commission approved paying Ms. Taylor for her accumulated unused sick leave and vacation. According to Commission employees and officials we spoke with, the Commission was unaware of this policy until Commission employees located it while cleaning out Ms. Taylor’s desk.

Ms. Taylor received termination pay of \$4,998.32, net of withholdings of \$2,733.36. The termination pay included compensation for unused vacation, sick leave and personal days. **Table 6** illustrates how the sick leave portion was calculated.

Description	Amount
Ms. Taylor’s hourly rate	\$ 21.01
Sick leave hours accumulated	x 200
Gross sick leave	4,202.00
Commission FICA tax rate	x .0765
Commission share of FICA taxes	\$ 321.45
Gross sick leave	\$ 4,202.00
Commission share of FICA taxes	321.45
Total	\$ 4,523.45

Because the payment for the unused sick leave was not in accordance with Commission policy and should not have been paid, we have included the \$4,523.45 in **Exhibit A**.

Wal-Mart Purchases – Prior the period of our investigation, the Commission opened a Wal-Mart credit card in order to purchase miscellaneous items for the facility. Ms. Taylor kept custody of the card in her desk drawer and when items were needed for the facility, Ms. Taylor purchased the items.

Using the monthly statements for the credit card which we subpoenaed, we determined if the items purchased with the credit card were improper or reasonable. Purchases were classified as improper if the type of item or the quantity purchased appeared to be personal in nature or was not reasonable for Commission operations. Purchases that appeared consistent with Commission operations, based on the type of item or quantity purchased, were classified as reasonable.

We identified payments totaling \$2,996.44 for purchases made at Wal-Mart. Of this amount, \$424.48 has been identified as improper payments and are detailed in **Exhibit F**. This amount has been included in **Exhibit A**. The improper purchases included items such as candy bars, phone cards and personal hygiene products.

In addition, as illustrated by **Exhibit F**, Ms. Taylor purchased \$294.82 of coffee and coffee supplies at Wal-Mart. According to a Commission employee we spoke with, the coffee was for the employees. Because the public purpose served by providing coffee to Commission employees is not readily apparent, the cost of the purchases has been included in **Exhibit A**.

Hy-Vee Purchases – As we examined other disbursements made by the Commission, we identified additional items purchased from Hy-Vee which may not meet the test of public purpose. In addition, some of the purchases were not supported and others included sales tax. These purchases were all charged at Hy-Vee by several Commission personnel and are listed in **Exhibit G**.

The purchases which may not meet the test of public purpose total \$838.97 and were for items such as coffee and coffee supplies, bakery items, cookies, donuts and other food items. According to Commission personnel we spoke with, these items were for Board meetings and staff. The purchase made on April 30, 2004 appears to be for Mr. Knight's retirement party. While the purchases for Board meetings and the retirement party may serve a public purpose, the purpose served was not documented. It is difficult to identify the public purpose served by the numerous purchases of coffee, baked goods and other items purchased for the Commission's employees. As a result, the \$294.82 has been included in **Exhibit A**.

In addition, purchases of \$79.33 were not supported or the description was not sufficient to determine the propriety of the transaction. Sales tax of \$5.81 was also included on the purchases at Hy-Vee. The \$5.81 and \$79.33 have not been included in **Exhibit A** as improper and unsupported disbursements, respectively, because Commission employees other than Ms. Taylor signed for these purchases.

Other Disbursements – During our review of disbursements from the Commission's bank account, we identified 3 payments which may not have been for Commission business. We reviewed any documentation available for these disbursements and discussed each with Commission personnel. Using this information, we identified 1 improper disbursement for \$991.48, 1 unsupported disbursement for \$268.00 and 1 disbursement for \$26.50 which may not meet the test of public purpose.

- Check number 3393 was issued to Ms. Taylor on May 2, 2007. The check was for \$1,333.77 and the memo portion of the check stated "Vehicle Parts Chevy / Rent U-Haul." Based on the memo portion of the check, it appeared a portion of the reimbursement was for the purchase of vehicle parts for the Commission's Chevy truck and a portion was to rent a U-Haul. According to Commission employees, on May 4, 2007, the materials packer caught fire and it was necessary to rent a U-Haul to transport it to a service provider for repair. Ms. Taylor rented the U-Haul on May 16, 2007.

Based on the description included on the memo line of check number 3393, Ms. Taylor was reimbursed for the truck parts and rental cost on May 2, 2007. According to a Commission employee we spoke with, check 3393 was prepared and signed in early May.

However, the amount of the check was left blank until the invoice for the truck parts arrived. Ms. Taylor held the check until she determined the cost of the parts and the rental fee for the U-Haul, which she charged to her personal credit card. She then completed and cashed the check on or around May 25, 2007. The total cost for renting the U-Haul was \$342.29.

While reviewing the contents of Ms. Taylor's desk, we identified invoices to the Commission from Quadratic, a vendor which sells automobile parts. Based on the description on the invoices, parts were purchased for a 1993 Chevy pickup. The Commission does have a truck matching that description.

In addition to the invoices from Quadratic to the Commission, we located invoices from Quadratic to Terry Taylor, Ms. Taylor's husband. Copies of the invoices are included in **Appendix 9**. As illustrated by the **Appendix**, the total amounts of the 2 invoices agree. However, the products included on the invoice to Mr. Taylor were parts for a Jeep Grand Cherokee which, according to a Commission employee, is what Ms. Taylor drives.

Also, as illustrated by the **Appendix**, it is apparent the designs on the invoices do not resemble each other. In addition, we determined Quadratic exclusively sells parts for Jeeps. Because the invoices submitted by Ms. Taylor do not appear to have been issued from the vendor, we believe she created the fraudulent invoices to support the reimbursement. The Quadratic invoices total \$888.86 which has been included in **Exhibit A** as an improper disbursement.

As stated previously, check number 3393 was issued to Ms. Taylor on May 2, 2007. The check was signed but the amount was left blank. Ms. Taylor subsequently filled in the amount of \$1,333.77 on the check. However, she did not submit any documentation for the remaining \$102.62. Because the \$342.29 reimbursed to Ms. Taylor for the U-Haul was appropriate, the remaining portion of the reimbursement which totals \$991.48 has been included in **Exhibit A**.

- Check number 1548 was issued to Ms. Taylor on February 11, 2004. The check was for \$268.00 and the memo portion of the check stated "Program Computer." However, the payment was not supported by any documentation. According to a Commission employee we spoke with, computer work was performed on Ms. Taylor's office computer. We are unable to determine why the vendor was not paid directly. The \$268.00 has been included in **Exhibit A** as an unsupported disbursement.
- Check number 5208 was issued to Hy-Vee on December 5, 2002. The check was for \$26.50 and described on the disbursement listing as floral charges. The invoice from Hy-Vee states the flowers were ordered by "Mary Ellen." The public purpose served by the purchase is not readily apparent. As a result, the payment has been included in **Exhibit A**.

ADDITIONAL INFORMATION

Credit Card Purchases – As stated previously, we subpoenaed the monthly statements for Ms. Taylor's personal credit card issued by Chase Bank. We were able to obtain only the statements for the period August 11, 2002 through October 9, 2007. Typically, institutions issuing credit cards do not maintain monthly statements for longer than 5 years. As a result, we were not able to obtain statements for the Chase credit card prior to August 11, 2002. Because the cashier's checks payable to Ms. Taylor's other personal credit card companies were purchased prior to or during August 2002, we did not attempt to subpoena the other accounts' monthly statements.

Using the statements subpoenaed from Chase Bank, we determined the dollar value of individual purchases made with Ms. Taylor’s credit card and the vendors from whom the purchases were made. The purchases are listed in **Exhibit G**. We classified the vendors into categories such as travel, recreation, clothing and discount stores. **Table 7** summarizes the purchases made with the credit card by vendor category.

Table 7

Category	Amount
Automotive/Gas	\$ 15,456.24
Banking/Finances	4,769.17
Clothing/Household Retail	1,690.90
Clothing/Shoes Retail	4,580.41
Discount Retail	5,467.69
Electronics Retail	4,013.77
Insurance	545.81
Medical	3,477.56
Other Retail	15,120.81
Recreation	2,184.01
Restaurant	766.98
Sporting Goods	9,341.97
Travel	11,010.18
Unknown	121.71
Total	\$ 78,547.21

Exhibit H illustrates few, if any, purchases would be considered reasonable for the Commission’s operations. The **Exhibit** includes purchases from Toys R Us, Victoria’s Secret, a hot tub vendor, airline tickets and purchases made during trips to Las Vegas, NV; Cass Lake, MN; and Radcliff, KY. The purchases also included payments for services, such as Hotornot.com (Hot or Not), Yahoo! Personals Service, Ticketmaster and Ftd.com (floral services.)

Board Meetings – The Commission Board meets once each quarter and the Executive Board meets as necessary. The Executive Board does not review disbursements. Because the Board only meets quarterly, disbursements are approved after payment.

Recommended Control Procedures

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

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Director had control over each of the following areas.
- (1) Receipts – collecting, depositing and posting.
 - (2) Disbursements - check preparation, counter-signing, distribution and posting.
 - (3) Financial records – reconciling bank balances to the Commission's records.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the functions listed above should be segregated. In addition, Board members should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis.

- B. Initial Receipt Listing – The Commission does not prepare an initial listing of cash and checks received through the mail. Also, an independent review of the Composition of Materials Report is not performed to ensure Broker payments are received and deposited.

Recommendation – The Commission should prepare an initial receipts listing of all cash and checks received through the mail. In addition, the listing should be reconciled to deposits by an independent person. The Commission should have an independent person review the Composition of Materials Report to ensure the Broker payments are received and deposited timely and intact.

- C. Disbursements - During our review of the Commission's disbursements for the period January 2002 through December 2007, the following conditions were identified:
- (1) A number of disbursements, including travel reimbursements paid to the former Director, were not supported by invoices or other documentation.
 - (2) Disbursements were not approved by the Board prior to payment. The Board approved disbursements after payment. The Commission did not have a specific policy allowing certain items to be paid prior to Board approval.
 - (3) Some disbursements to Wal-Mart and Hy-Vee may not have been for Commission operations.
 - (4) Payments were made on personal credit cards issued to the former Director. The credit card purchases were not related to Commission operations.
 - (5) A consistent check signing policy was not followed.

All checks, except for payroll, were to be signed by the former Director and a representative of Nissly & Nissly or the Chairman of the Board. Payroll checks

were to be signed by a representative of Nissly & Nissly only. The policy was not consistently followed. We identified checks signed only by a representative of Nissly & Nissly which should have also included the Director's signature.

Recommendation – All disbursements should be properly supported by appropriate documentation and approved by the Board prior to disbursement, with the exception of those specifically allowed by policy. Exceptions to prior approval should be granted only for routine, recurring expenses such as utilities. Because the Board only meets quarterly, the Executive Board should approve disbursements prior to payment. For those disbursements paid prior to Executive Board approval, a listing should be provided to the Executive Board for review and approval. Listings of all paid disbursements should be presented to the full Board for review at its quarterly meetings.

The Board should continue to require dual signatures on all non-payroll checks. The cosigner should review the related supporting documentation to ensure the payment is appropriate.

- D. Payroll – Payroll increases were approved by the Board. However, Nissly & Nissly did not receive documentation of Board approval or copies of any payroll change forms. On February 23, 2004, the former Director changed to a family plan for her health insurance coverage. The former Director did not communicate this change to Nissly & Nissly. As a result, the cost of the family plan has not been deducted from her pay checks since March, 2004. The former Director should have had \$8,209.52 withheld from her pay for her health insurance for the time period March 2004 through her termination in December 2007.

Recommendation – The Commission should implement procedures to ensure all payroll changes, such as pay increases and payroll withholdings have supporting documentation and are approved by the Board or Executive Board. In addition, Nissly & Nissly should be provided supporting documentation for all insurance changes.

- E. Employee Reimbursements – During our review of payments to the former Director, we identified reimbursements without proper documentation. The reimbursements included travel, supplies and vehicle parts. Several of the reimbursements were identified as being personal in nature and not for Commission operations. In addition, some of the reimbursements for travel were for trips not actually made. When possible, payments for supplies and parts for the Commission should be paid directly to the vendor.

Recommendation – To improve controls over purchases, procedures should be implemented to ensure payments for Commission purchases are made directly to the appropriate vendor, where possible. In addition, travel reimbursements should document the location and the reason for the travel. The reimbursement request should be presented along with appropriate supporting documentation for any lodging, meals and other items purchased for the Commission. All reimbursements should be approved by the Executive Board.

- F. Charge Accounts – During our review of disbursements, a Wal-Mart credit card and 22 charge accounts were identified. The Commission has not adopted a formal policy to regulate the use of the charge accounts, including limiting the number of employees who can charge items and establishing dollar limits. In addition, we identified 1 item charged at a vendor without proper supporting documentation.

Recommendation – The Commission should adopt a formal written policy regulating the use of credit cards and charge accounts. At a minimum, the policy should address who is authorized to use charge accounts and for what purpose, as well as the types of supporting documentation required to substantiate charges.

- G. Public Purpose – During our review of disbursements, we identified several disbursements for items such as bakery items, coffee and pizza which were purchased for Commission employees and Board meetings. In addition, the Commission purchased supplies for employee retirement recognitions. These disbursements may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979.

Recommendation – According to the opinion, it is possible for certain expenditures to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

The Board should determine and document the public purpose served by these expenditures. If the Board continues to purchase food for meetings and employees, the Board should establish written policies and procedures, including the requirement for documentation of the public purpose served.

- H. Iowa Gift Law – During our review of travel reimbursements, we identified the former Directors, Ms. Taylor and Mr. Knight, attended customer appreciation golf outing events sponsored by a vendor in Egan, Minnesota. The vendor paid for the golf, beverages and meals. Iowa’s gift law (found in Chapter 68B of the *Code of Iowa*) applies to all public employees and officials. The law prohibits a public employee or official and that person’s immediate family member from accepting or receiving any directly or indirectly, any gift or series of gifts exceeding \$3.00 from a “restricted donor” with certain listed exceptions. As a vendor, Foth & Van Dyke is a “restricted donor” in regards to the Commission and the golf outing and any meals or beverages to attend the event are not included in the listed exceptions to the \$3.00 limit. Therefore, it appears the Commission employees did not comply with the requirements of the gift law.

Recommendation – The Commission should establish and implement written policies regarding compliance with the requirements of Chapter 68B of the *Code of Iowa*. Guidance and technical assistance is available from the Iowa Ethics and Campaign Disclosure Board.

- I. Termination Pay for Sick Leave – The Commission paid \$4,523.45, including FICA tax, for a sick leave payout to the former Director. Commission policy does not allow for the payment of unused sick leave upon termination. According to Board members we spoke with, the Board was not aware of the policy for unused sick leave.

Recommendation – The Commission should comply with established policies.

**Report on Special Investigation of the
Hardin County Solid Waste Disposal Commission**

Exhibits

**Report on Special Investigation of the
Hardin County Solid Waste Disposal Commission**

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Summary of Findings
For the period January 1, 2002 through December 31, 2007

Description	Exhibit/ Page Number	Improper	Unsupported	Total	May Not Meet Public Purpose[^]
Undeposited Collections	Table 3	\$ 89,200.69	-	89,200.69	-
Improper and Unsupported Disbursements:					
Payments to Chase Credit Card	Table 4	21,072.27	-	21,072.27	-
Unpaid health insurance premiums	Table 5	8,209.52	-	8,209.52	-
Travel reimbursements	Exhibit E	1,888.47	1,352.78	3,241.25	128.55
Sick leave payout	Table 6	4,523.45	-	4,523.45	-
Wal-Mart purchases	Exhibit F	424.48	-	424.48	294.82
Hy-Vee purchases	Exhibit G	-	-	-	838.97
Other disbursements	Pages 16 and 17	991.48	268.00	1,259.48	26.50
Subtotal		37,109.67	1,620.78	38,730.45	1,288.84
Total		\$ 126,310.36	1,620.78	127,931.14	1,288.84

[^] - Of the purchases identified which may not meet the test of public purpose, Ms. Taylor made purchases totaling \$529.21. The remaining purchases of \$759.63 were made by other Commission employees.

Undeposited Collections and Improper and Unsupported Disbursements by Fiscal Year:			
	Improper	Unsupported	Total
2000 *	\$ 12,834.32	-	12,834.32
2001 *	16,611.47	-	16,611.47
2002 *	15,464.01	488.96	15,952.97
2003	9,799.65	150.20	9,949.85
2004	14,672.70	791.90	15,464.60
2005	24,486.94	98.94	24,585.88
2006	15,836.72	32.64	15,869.36
2007	10,999.54	58.14	11,057.68
2008	5,605.01	-	5,605.01
Total	\$ 126,310.36	1,620.78	127,931.14

* - Amounts prior to January 1, 2002 include only checks to the Commission improperly deposited to the unauthorized savings account.

Exhibit BSpecial Investigation of the
Hardin County Solid Waste Disposal CommissionActivity in Unauthorized Savings Account
For the period January 1, 2002 through December 31, 2007

Transaction Date	Transaction Description			Balance
	Deposits	Dividends	Withdrawals	
04/21/00		Opened Share Account		-
04/24/00	\$ 2,381.40	-	1,214.00	1,167.40
04/24/00	-	-	550.00	617.40
04/24/00	-	-	325.00	292.40
04/30/00	-	0.17	-	292.57
05/16/00	5,184.25	-	4,942.80	534.02
05/31/00	-	1.06	-	535.08
06/23/00	5,268.67	-	814.18	4,989.57
06/23/00	-	-	579.96	4,409.61
06/23/00	-	-	4,206.01	203.60
06/30/00	-	1.10	-	204.70
07/31/00	-	0.52	-	205.22
08/31/00	-	0.52	-	205.74
09/30/00	-	0.51	-	206.25
10/31/00	-	0.53	-	206.78
11/30/00	-	0.51	-	207.29
12/01/00	5,188.03	-	5,163.83	231.49
12/31/00	-	0.59	-	232.08
01/17/01	1,589.05	-	1,770.30	50.83
01/31/01	-	0.31	-	51.14
02/27/01	3,017.86	-	2,950.00	119.00
02/27/01	-	-	2.00	117.00
02/28/01	-	0.02	-	117.02
03/31/01	-	0.30	-	117.32
04/30/01	-	0.29	-	117.61
05/15/01	1,882.40	-	1,815.51	184.50
05/31/01	-	0.39	-	184.89

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Activity in Unauthorized Savings Account
For the period January 1, 2002 through December 31, 2007

Transaction	Transaction Description			Balance	
	Date	Deposits	Dividends		Withdrawals
	06/29/01	4,934.13	-	4,980.08	138.94
	06/30/01		0.45		139.39
	07/31/01	-	0.36	-	139.75
	08/27/01	902.80	-	898.06	144.49
	08/31/01	-	0.30	-	144.79
	09/30/01	-	0.30	-	145.09
	10/30/01	4,312.73	-	4,206.78	251.04
	10/31/01	-	0.26	-	251.30
	11/30/01	-	0.41	-	251.71
	12/20/01	3,243.75	-	3,200.00	295.46
	12/31/01	-	0.33	-	295.79
	01/31/02	-	0.38	-	296.17
	02/08/02	2,355.15	-	2,350.00	301.32
	02/28/02	-	0.35	-	301.67
	03/19/02	4,582.55	-	4,400.00	484.22
	03/31/02	-	0.48	-	484.70
	04/30/02	-	0.60	-	485.30
	05/31/02	-	0.62	-	485.92
	06/30/02	-	0.60	-	486.52
	07/31/02	-	0.62	-	487.14
	08/21/02	4,689.75	-	4,800.00	376.89
	08/31/02	-	0.57	-	377.46
	09/30/02	-	0.47	-	377.93
	10/29/02	1,611.75	-	1,600.00	389.68
	10/31/02	-	0.48	-	390.16
	11/30/02	-	0.48	-	390.64
	12/31/02	-	0.41	-	391.05

Exhibit BSpecial Investigation of the
Hardin County Solid Waste Disposal CommissionActivity in Unauthorized Savings Account
For the period January 1, 2002 through December 31, 2007

Transaction Date	Transaction Description			Balance
	Deposits	Dividends	Withdrawals	
01/07/03	2,977.90	-	3,337.33	31.62
01/31/03	-	0.08	-	31.70
07/18/03	2,353.75	-	2,339.00	46.45
07/18/03	-	-	2.12	44.33
10/15/03	2,490.50	-	2,500.00	34.83
10/15/03	-	-	2.12	32.71
12/18/03	553.27	-	-	585.98
12/31/03	-	0.22	-	586.20
01/07/04	2,069.52	-	2,604.87	50.85
01/07/04	-	-	2.12	48.73
01/31/04	-	0.10	-	48.83
03/08/04	3,416.50	-	3,287.00	178.33
03/08/04	-	-	2.12	176.21
03/31/04	-	0.12	-	176.33
04/30/04	-	0.14	-	176.47
05/26/04	2,589.80	-	2,489.00	277.27
05/31/04	-	0.17	-	277.44
06/30/04	-	0.23	-	277.67
07/31/04	-	0.24	-	277.91
08/04/04	12,659.09	-	8,600.00	4,337.00
08/31/04	-	3.34	-	4,340.34
09/30/04	-	3.56	-	4,343.90
10/31/04	-	3.68	-	4,347.58
11/16/04	-	-	3,982.00	365.58
11/30/04	-	1.93	-	367.51
12/31/04	-	0.31	-	367.82
01/28/05	7,434.70	-	4,895.00	2,907.52

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Activity in Unauthorized Savings Account
For the period January 1, 2002 through December 31, 2007

Transaction Date	Transaction Description			Balance
	Deposits	Dividends	Withdrawals	
01/31/05	-	0.59	-	2,908.11
02/28/05	-	2.23	-	2,910.34
03/31/05	-	2.47	-	2,912.81
04/04/05	1,870.00	-	4,389.50	393.31
04/30/05	-	0.53	-	393.84
05/31/05	-	0.33	-	394.17
06/30/05	-	0.32	-	394.49
07/31/05	-	0.34	-	394.83
08/31/05	-	0.34	-	395.17
09/30/05	-	0.32	-	395.49
10/31/05	-	0.34	-	395.83
11/30/05	-	0.33	-	396.16
12/28/05	-	-	396.16	-
12/28/05		Closed Share Account		-
	\$ 89,559.30	37.55	89,596.85	

Note: This Exhibit includes information from the date the account was opened.

Exhibit C

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Deposits to Unauthorized Savings Account
For the period January 1, 2002 through December 31, 2007

Transaction Date	Amount Deposited	Description of Deposit				Date of Check	Payor
		Broker Payment	Gate Fee	Other			
04/24/00	\$ 2,381.40	2,381.40	-	-	04/18/00	Corkery Waste Disposal Inc.	
05/16/00	5,184.25	337.20	-	-	04/27/00	Plastic Recycle of Iowa Falls, Inc	
		-	348.80	-	05/02/00	STS VICA Recycling Fund William L. Harner	
		4,498.25	-	-	05/09/00	Corkery Waste Disposal Inc.	
06/23/00	5,268.67	337.20	-	-	06/07/00	Plastic Recycle of Iowa Falls, Inc	
		4,931.47	-	-	06/09/00	Corkery Waste Disposal Inc.	
12/01/00	5,188.03	2,645.10	-	-	11/08/00	Corkery Waste Disposal Inc.	
		1,429.35	-	-	11/17/00	MDK	
		130.80	-	-	11/21/00	Plastic Recycle of Iowa Falls, Inc	
		982.78	-	-	11/24/00	Corkery Waste Disposal Inc.	
01/17/01	1,589.05	1,589.05	-	-	01/11/01	Corkery Waste Disposal Inc.	
02/27/01	3,017.86	-	-	370.40	01/30/01	Public Entity Risk Services of Iowa	
		889.46	-	-	02/08/01	MDK	
		1,758.00	-	-	02/13/01	Mason City Recycling Center, LTD	
05/15/01	1,882.40	960.80	-	-	04/19/01	MDK	
		921.60	-	-	04/24/01	MDK	
06/29/01	4,934.13	1,097.50	-	-	06/06/01	MDK	
		2,933.60	-	-	06/08/01	Corkery Waste Disposal Inc.	
		150.00	-	-	06/21/01	Plastic Recycle of Iowa Falls, Inc	
		753.03	-	-	06/22/01	Rock-Tenn Company	
08/27/01	902.80	902.80	-	-	06/26/01	MDK	
10/30/01	4,312.73	3,239.70	-	-	09/18/01	Corkery Waste Disposal Inc.	
		1,073.03	-	-	10/17/01	Rock-Tenn Company	
12/20/01	3,243.75	225.60	-	-	12/13/01	Plastic Recycle of Iowa Falls, Inc	
		142.80	-	-	12/20/01	Plastic Recycle of Iowa Falls, Inc	
		2,875.35	-	-	12/21/01	Corkery Waste Disposal Inc.	
02/08/02	2,355.15	-	939.75	-	12/31/01	Moler Sanitation, Inc.	
		-	1,415.40	-	01/31/02	Stone Roll-Off Co.	
03/19/02	4,582.55	-	4,582.55	-	03/15/02	Con-Struct, Inc	
08/21/02	4,689.75	2,078.10	-	-	07/16/02	Rock-Tenn Company	
		2,611.65	-	-	08/16/02	Rock-Tenn Company	

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Deposits to Unauthorized Savings Account
For the period January 1, 2002 through December 31, 2007

Transaction Date	Amount Deposited	Description of Deposit				Date of Check	Payor
		Broker Payment	Gate Fee	Other			
10/29/02	1,611.75	1,611.75	-	-	09/25/02	MDK	
01/07/03	2,977.90	2,906.80	-	-	11/26/02	MDK	
		-	-	71.10	- - -	Ruby Murphy	
07/18/03	2,353.75	-	-	90.00	06/19/03	Barker, McNeal, Wiese & Holt	
		-	834.00	-	06/25/03	Top Notch Enterprises, Inc	
		1,429.75	-	-	07/11/03	Corkery, Inc	
10/15/03	2,490.50	2,490.50	-	-	09/25/03	Corkery, Inc	
12/18/03	553.27	-	-	23.35	10/23/03	Heart of Iowa Communication Cooperative	
		-	-	9.60	10/23/03	Wellmark Blue Cross Blue Shield	
		219.12	-	-	10/24/03	Environmental Services of Iowa	
		-	63.00	-	11/26/03	Terry L. Klatt	
		238.20	-	-	12/10/03	Environmental Services of Iowa	
01/07/04	2,069.52	196.80	-	-	12/16/03	Plastic Recycling of Iowa Falls, Inc	
		138.00	-	-	12/31/03	Plastic Recycling of Iowa Falls, Inc	
		1,734.72	-	-	01/05/04	MDK	
03/08/04	3,416.50	1,459.90	-	-	02/12/04	MDK	
		1,956.60	-	-	03/06/04	MDK	
05/26/04	2,589.80	259.80	-	-	04/20/04	Environmental Services of Iowa	
		-	50.00	-	05/05/04	Karen S. Heitland	
		2,280.00	-	-	05/21/04	MDK	
08/04/04	12,659.09	-	-	100.00	06/06/04	John P. Whitesell Consultant	
		-	-	25.00	06/16/04	Mrs. Ann Rathbone Morton	
		10,895.45	-	-	07/08/04	Corkery, Inc	
		-	1,638.64	-	07/21/04	O'Halloran International Inc.	
01/28/05	7,434.70	7,434.70	-	-	01/21/05	Corkery Industries L.C.	
04/04/05	1,870.00	1,870.00	-	-	04/01/05	MDK	
	<u>\$ 89,559.30</u>	<u>78,997.71</u>	<u>9,872.14</u>	<u>689.45</u>			

Note: This Exhibit includes information from the date the account was opened.

**Report on Special Investigation of the
Hardin County Solid Waste Disposal Commission**

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Cashiers Checks Purchased by Ms. Taylor
For the period January 1, 2002 through December 31, 2007

Date	Payee	Amount
04/21/00	Providian	\$ 1,214.00
04/21/00	Private Issue	550.00 ^
04/21/00	First Card	325.00
05/15/00	First Card	4,942.80
06/22/00	First Card	814.18
06/22/00	Wachovia	579.96
06/22/00	Providian	4,206.01
11/30/00	PI (Private Issue)	5,163.83 ^
01/16/01	Providian	1,770.30
02/26/01	Taylor Concrete & Construction	2,950.00
05/14/01	Providian	1,815.51
06/28/01	Providian	4,980.08
08/24/01	Providian	898.06
10/29/01	Providian	4,206.78
12/27/01	Providian	3,200.00
02/07/02	Providian	2,350.00
03/18/02	Providian	4,400.00
08/20/02	Providian	4,800.00
10/28/02	Chase	1,600.00
01/06/03	Chase	3,337.33
07/18/03	Chase	2,339.00
10/15/03	Chase Inc	2,500.00
01/07/04	Chase Inc	2,604.87
03/08/04	Chase	3,287.00
05/26/04	Chase	2,489.00
08/04/04	Chase	8,600.00
11/16/04	Chase	3,982.00
01/28/05	Chase	4,895.00
04/04/05	Chase	4,389.50
12/28/05	Hardin County Solid Waste	396.16
	Total	\$ 89,586.37

^ - Endorsement identifies Discover Bank.

Note: This Exhibit includes information from the date the account was opened.

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Travel Reimbursements to Ms. Taylor
For the period January 1, 2002 through December 31, 2007

Per Travel Reimbursement Logs

Paid Date	Check Number	Travel Date	Location	Miles	Description
01/07/02	1995	---	---	---	Reimbursement of Ed. Conference , Supplies & Lodging
03/11/02	2117	---	---	---	Mileage
04/11/02	2175	03/11/02	Eldora	20	Bank/Post Office
		03/11/02	Radcliffe/Hubbard	53	
		03/13/02	Alden	14	Council
		03/21/02	Eldora/Iowa Falls	36	
		03/27/02	Eldora/Iowa Falls	36	
		---	---	---	Donuts meeting
05/09/02	2228	04/03/02	Alden	32	
		04/04/02	Alden	32	Curb (<i>Curb Recycling Program</i>)
		04/05/02	Alden/I.F. (<i>Iowa Falls</i>)	16	
		04/10/02	Hubbard	24	Curb (<i>Curb Recycling Program</i>)
		04/15/02	I.F. (<i>Iowa Falls</i>)	21	City Hall
		04/29/02	I.F. (<i>Iowa Falls</i>)/Ellsworth	27	
08/08/02	5069	07/15/02	---	198	
		07/16/02	Des Moines	198	HHW 24 hr Training (\$67.32 mileage & \$9.63 meals)
		07/17/02	Des Moines	198	HHW 24 hr Training (\$67.32 mileage & \$11.01 meals)
		07/18/02	Des Moines	198	HHW 24 hr Training (\$67.32 mileage & \$7.38 meals)
		08/01/02	Eagan, MN	430	Foth & Van Dyke (\$146.20 mileage & \$79.00 motel lodging)
09/09/02	5111	08/07/02	D.M. (<i>Des Moines</i>)	187	Brick (<i>Brick Gentry PC - Attorney</i>)
		08/22/02	Eldora/IF's (<i>Iowa Falls</i>)	32	Brown/Hurst (<i>Traveler's Insurance</i>)
11/02/02	5174	09/13/02	Ackley	43	Calendars (<i>Recycling Calendars</i>)
		09/19/02	I.F.'s (<i>Iowa Falls</i>)	20	Nissly's (<i>Nissly & Nissly - Accounting</i>)
		09/20/02	Eldora/I.F.'s (<i>Iowa Falls</i>)	35	Bank (<i>F & M</i>)/Nissly (<i>Accounting</i>)
		10/15/02	Eldora	41	Recycling Meeting
		10/17/02	IF (<i>Iowa Falls</i>)	23	Recycling Meeting Seniors
		10/21/02	I.F.'s (<i>Iowa Falls</i>)	15	Council Mike Hays
		10/31/02	Eldora/I.F.'s (<i>Iowa Falls</i>)	53	Wellness/Attorneys
12/11/02	5215	11/10/02	Waterloo	120	
		11/10/02	---	---	Coffee Pot
		11/10/02	---	---	Folgers Coffee
04/07/03	1015	03/26/03	Des Moines	198	H.H.W (<i>Household Hazardous Waste Training</i>)
		04/02/03	I.F.'s (<i>Iowa Falls</i>)	23	Meeting Garden Club
05/06/03	1061	04/02/03	Iowa Falls	23	Garden Club
		04/21/03	Iowa Falls/Alden	35	
		04/23/03	Ackley	56	Cougars Den (<i>Recycling program at daycare</i>)
		04/24/03	Alden	31	City Hall
06/08/03	1113	05/07/03	Ames/Des Moines	211	Meeting
		05/15/03	Ackley	48	
		06/04/03	---	---	River Enterprises - Computer Diagnostics

Additional Items	Reasonable	Improper	Unsupported	May Not Meet Public Purpose	Total
No documentation available	\$ -	-	425.00	-	425.00
No documentation available	-	-	40.92	-	40.92
	6.40	-	-	-	6.40
City Recycling program	16.96	-	-	-	16.96
	4.48	-	-	-	4.48
No documentation available	-	-	11.52	-	11.52
No documentation available	-	-	11.52	-	11.52
	-	-	-	12.38	12.38
City Recycling program	10.24	-	-	-	10.24
City Recycling program	10.24	-	-	-	10.24
	5.12	-	-	-	5.12
	7.68	-	-	-	7.68
	6.72	-	-	-	6.72
City Recycling program	8.65	-	-	-	8.65
Improper mileage rate charged. Unknown location.	-	-	67.32	-	67.32
Improper mileage rate charged.	72.99	3.96	-	-	76.95
Improper mileage rate charged.	74.37	3.96	-	-	78.33
Improper mileage rate charged.	70.74	3.96	-	-	74.70
Improper mileage rate charged.	-	225.20	-	-	225.20
Meeting held at Landfill per billing statements.	-	63.58	-	-	63.58
Improper mileage rate charged.	10.24	0.64	-	-	10.88
	13.76	-	-	-	13.76
	6.40	-	-	-	6.40
	11.20	-	-	-	11.20
	13.12	-	-	-	13.12
	7.36	-	-	-	7.36
	4.80	-	-	-	4.80
	16.96	-	-	-	16.96
No documentation available.	-	38.40	-	-	38.40
	-	89.99	-	-	89.99
	-	-	-	4.09	4.09
	63.36	-	-	-	63.36
	7.36	-	-	-	7.36
Claimed mileage twice	-	7.36	-	-	7.36
City Recycling program	11.20	-	-	-	11.20
	17.92	-	-	-	17.92
	9.92	-	-	-	9.92
	-	-	67.52	-	67.52
City Recycling program	-	-	15.36	-	15.36
	35.00	-	-	-	35.00

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Travel Reimbursements to Ms. Taylor
For the period January 1, 2002 through December 31, 2007

Per Travel Reimbursement Logs

Paid Date	Check Number	Travel Date	Location	Miles	Description
09/07/03	1256	08/05/03	I.F.'s (Iowa Falls)	22	Nissly (Accounting)
		08/07/03	- - -	22	Nissly's (Accounting)
		08/12/03	I.F.'s (Iowa Falls) / Eldora	46	Auditor Bank/Bank
		08/13/03	Eldora	22	Ins. (Insurance) meeting
		08/21/03	I.F.'s (Iowa Falls)	22	Nissly (Accounting)
		- - -	- - -	- - -	
09/16/03	1286	- - -	- - -	- - -	reimburse - lodge/mileage
10/07/03	1308	09/04/03	Eldora	22	Ins (Insurance) Meeting
		09/10/03	Iowa Falls	22	Payroll (Nissly & Nissly) / Walmart
		09/17/03	Elorda/I.F.'s (Iowa Falls)	34	Insurance meeting
		10/01/03	I.F.'s (Iowa Falls)	42	City Shop = Two Trips
		10/06/03	Eldora	41	Meeting 2 Trips
11/06/03	1370	10/06/03	Eldora	19	Ins (Insurance) Meeting
		10/15/03	Eldora	21	Employee Ins (Insurance) Meeting
		10/21/03	Eldora	19	Ins (Insurance) Meeting
		10/28/03	- - -	24	Mail - Post Office Courthouse Agenda
		10/28/03	- - -	- - -	Meeting meals at Pizza Ranch
		10/29/03	I.F.'s (Iowa Falls)	22	Phones/Appliances
		10/30/03	Eldora	- - -	Wellness (Flu Shots)
03/07/04	1565	02/11/04	I.F.'s (Iowa Falls)	24	
		02/11/04	Eldora	24	
		02/20/04	D.M. (Des Moines)	200	ISOSWO (Iowa Society of Solid Waste Conference)
		03/03/04	D.M. (Des Moines)	198	H.H.W (Household Hazardous Waste Training)
05/03/04	1654	04/27/04	Mason City	- - -	Best Western Holiday
		04/27/04	- - -	- - -	KFC/Taco Bell
		04/27/04	Mason City	- - -	Mason City Country Club
05/06/04	1679	04/09/04	I.F.'s (Iowa Falls)	23	Nissly's (Accounting), Walmart, Bank (Green Belt Bank & Trust)
		04/14/04	Eldora	24	Ins Mtg. (Insurance Meeting)
		04/14/04	- - -	56	Hamilton County Meeting
		04/27/04	Mason City	135	Conference (ISOSWO)
		04/29/04	Eldora	21	Ins Mtg. (Insurance Meeting)
		04/29/04	- - -	- - -	Hy-Vee: Floral Arrangement
					Hy-Vee Rainbow Sherbet
					Cherry 7-up
					FS Bottle Deposit
					Mello Yellow Fridge
					FS Bottle Deposit
					Tax
06/11/04	1724	05/04/04	Iowa Fall/Union	58	Joe
		05/11/04	D.M. (Des Moines)	210	Brick (Brick Gentry P.C. - Attorney)
		05/18/04	D.M. (Des Moines)	215	Brick (Attorney)
		05/19/04	Eldora	21	Josh
		05/20/04	Hampton/Access City	58	
		05/25/04	D.M. (Des Moines)	230	Brick (Attorney)
		05/28/04	D.M. (Des Moines)	210	Brick (Attorney)

Additional Items	Reasonable	Improper	Unsupported	May Not Meet Public Purpose	Total
	7.48	-	-	-	7.48
	7.48	-	-	-	7.48
	15.64	-	-	-	15.64
	7.48	-	-	-	7.48
	7.48	-	-	-	7.48
Overcharge on mileage claim	-	0.44	-	-	0.44
	-	-	486.50	-	486.50
	7.48	-	-	-	7.48
	7.48	-	-	-	7.48
	11.56	-	-	-	11.56
	14.28	-	-	-	14.28
	-	-	13.94	-	13.94
	6.46	-	-	-	6.46
	7.14	-	-	-	7.14
	6.46	-	-	-	6.46
	8.16	-	-	-	8.16
	-	-	-	23.19	23.19
	7.48	-	-	-	7.48
	-	8.16	-	-	8.16
No documentation available	-	-	8.16	-	8.16
No documentation available	-	-	8.16	-	8.16
No ISOSWO conference held per ISOSWO meeting minutes.	-	68.00	-	-	68.00
	67.32	-	-	-	67.32
ISOSWO spring conference	64.90	-	-	-	64.90
2 meals were bought	5.48	5.48	-	-	10.96
Details of purchase are unknown	-	87.74	-	-	87.74
	7.82	-	-	-	7.82
	8.16	-	-	-	8.16
	19.04	-	-	-	19.04
	45.90	-	-	-	45.90
	7.14	-	-	-	7.14
	-	-	-	11.00	11.00
	-	-	-	2.29	2.29
	-	-	-	3.67	3.67
	-	-	-	0.60	0.60
	-	-	-	3.34	3.34
	-	-	-	0.60	0.60
	-	-	-	1.08	1.08
	19.72	-	-	-	19.72
Office conference with Brick per billing statement	71.40	-	-	-	71.40
No meeting with Brick per billing statement	-	73.10	-	-	73.10
	-	-	7.14	-	7.14
City Recycling program	19.72	-	-	-	19.72
Office conference with Brick per billing statement	78.20	-	-	-	78.20
Meeting at Landfill per billing statement	-	71.40	-	-	71.40

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Travel Reimbursements to Ms. Taylor
For the period January 1, 2002 through December 31, 2007

Per Travel Reimbursement Logs

Paid Date	Check Number	Travel Date	Location	Miles	Description
07/07/04	1764	06/01/04	I.F.'s (Iowa Falls) Unknown	22	Payroll/Josh to
		06/14/04	Eldora	21	Ed Ck's (Ed Bear Expenditures/Check Signing)
		06/15/04	Des Moines	198	Des Moines Brick
		06/16/04	I.F.'s (Iowa Falls) Radcliffe/Eldora	47	
		06/17/04	I.F.'s (Iowa Falls)	20	Nissly (Accounting)
		06/22/04	D.M. (Des Moines)	202	Brick (Attorney)
		06/24/04	Eldora	25	Interview
		06/29/04	D.M. (Des Moines)	199	Brick (Attorney)
08/06/04	1829	07/01/04	I.F.'s (Iowa Falls)	20	Payroll (Nissly & Nissly - Accounting)
		07/09/04	Eldora	21	Ed Sign Ck's (Ed Bear Expenditures / Check Signing)
		07/13/04	D.M. (Des Moines)	210	Brick (Attorney)
		07/14/04	- - -	19	Nissly + Nissly (Accounting)
		07/20/04	D.M. (Des Moines)	279	Brick (Attorney) /D.N.R./Metro
		07/26/04	Eldora	20	Mail (Post Office)
		07/30/04	Eldora	20	Mail (Post Office)
09/08/04	1879	08/03/04	D.M. (Des Moines)	198	Brick (Attorney)
		08/10/04	D.M. (Des Moines)	198	Brick (Attorney)
		08/11/04	I.F.'s (Iowa Falls) / Eldora	43	Expend Payroll (Nissly & Nissly - Accounting) /Ed Bear (Expenditures/Check Signing)
		08/13/04	- - -	360	Foth & Van Dyke Warren Shanos (Golf Outing)
		08/24/04	Fort Dodge/D.M. (Des Moines)	267	
		08/28/04	D.M. (Des Moines)	219	Brick (Attorney)
		09/02/04	- - -	- - -	Fedex Express Mail
10/05/04	1918	09/07/04	Eldora	20	County Attorney
		09/10/04	Iowa Falls	20	Nissly (Accounting)
		09/16/04	Eldora	36	Ed to Iowa Falls Jody
		09/28/04	Eldora	36	Ed (Ed Bear Expenditures/Check Signing)
11/05/04	1974	10/04/04	(Iowa Falls)	20	Walmart Supplies
		10/05/04	Eldora	20	Ed Bear (Expenditures/Check Signing)
		10/12/04	Eldora/I.F.'s (Iowa Falls)	31	Expenditures
		10/18/04	Ackley	56	City Hall
03/07/05	2180	12/23/04	I.F.'s (Iowa Falls)	20	Walmart Supplies
		01/10/05	Alden	30	City Clerk
		02/10/05	Eldora	21	Ed (Ed Bear Expenditures/Check Signing)
		02/23/05	Eldora	21	Ed (Ed Bear Expenditures/Check Signing)
		02/28/05	D.M. (Des Moines)	180	H.H.W. (Household Hazardous Waste) Training
		03/01/05	Iowa City	372	Foth & Van Dyke Class
04/05/05	2231	03/04/05	Iowa Falls	20	Dale Howard
		03/08/05	Eldora	20	Ins (Insurance) Meeting
		03/10/05	Eldora	20	Employment Meeting TCEO
		03/17/05	Iowa Falls	20	New Pickup
		03/26/05	Waterloo	130	Pick up Packer
		03/28/05	Iowa Falls	22	CD/Anderson

Additional Items	Reasonable	Improper	Unsupported	May Not Meet Public Purpose	Total
	7.48	-	-	-	7.48
	7.14	-	-	-	7.14
Meeting at Landfill per billing statement	-	67.32	-	-	67.32
City Recycling program	15.98	-	-	-	15.98
	6.80	-	-	-	6.80
Telephone conference per billing statement	-	68.68	-	-	68.68
	-	-	8.16	-	8.16
Office conference with Brick per billing statement	67.66	-	-	-	67.66
	6.80	-	-	-	6.80
	7.14	-	-	-	7.14
Meeting at Landfill per billing statement	-	71.40	-	-	71.40
	6.46	-	-	-	6.46
Telephone conference with Brick per billing statement	-	94.86	-	-	94.86
	6.80	-	-	-	6.80
	6.80	-	-	-	6.80
No conferences with Brick per billing statement	-	67.32	-	-	67.32
Meeting at Landfill per billing statement	-	67.32	-	-	67.32
	14.62	-	-	-	14.62
	-	122.40	-	-	122.40
No documentation available	-	-	90.78	-	90.78
Meeting at Landfill per billing statement	-	74.46	-	-	74.46
	13.65	-	-	-	13.65
	6.80	-	-	-	6.80
	6.80	-	-	-	6.80
	12.24	-	-	-	12.24
	12.24	-	-	-	12.24
	6.80	-	-	-	6.80
	6.80	-	-	-	6.80
	10.54	-	-	-	10.54
	19.04	-	-	-	19.04
	6.80	-	-	-	6.80
	10.20	-	-	-	10.20
	7.14	-	-	-	7.14
	7.14	-	-	-	7.14
	61.20	-	-	-	61.20
	89.08	30.26	-	-	119.34
	6.80	-	-	-	6.80
	6.80	-	-	-	6.80
	6.80	-	-	-	6.80
	6.80	-	-	-	6.80
	44.20	-	-	-	44.20
	7.48	-	-	-	7.48

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Travel Reimbursements to Ms. Taylor
For the period January 1, 2002 through December 31, 2007

Per Travel Reimbursement Logs

Paid Date	Check Number	Travel Date	Location	Miles	Description
05/06/05	2286	04/08/05	I.F. (Iowa Falls)	20	Walmart
		04/14/05	Eldora	21	Truck Repair
		04/20/05	Eldora	20	Ins Mtg. (Insurance Meeting)
		04/26/05	Osceola	324	Conference (ISOSWO Spring Conference)
		04/25/05	Osceola	- - -	Lodging - Terrible's Lakeside Casion Resort - ISOSWO Spring Conference
06/06/05	2339	05/12/05	Eldora	21	TCEO Meeting
		05/20/05	Eldora	21	Post Office
		05/23/05	Eldora	21	Post Office
		05/24/05	Eldora	21	Post Office
		05/25/05	Eldora	21	Post Office
08/06/05	2439	07/11/05	Eldora	20	Mail (Post Office)
		07/13/05	Eldora	20	Mail (Post Office)
		07/15/05	Eldora	20	Mail (Post Office) / F+M Bank Loan Pymt
		07/20/05	Eldora	20	Stop P.D. / Mtg F+S
		07/22/05	Eldora/I.F.'s (Iowa Falls)	34	H.C. Fair
		07/24/05	Eldora/I.F.'s (Iowa Falls)	45	H.C. Fair
		07/27/05	Eldora	21	Post Office
09/07/05	2484	08/12/05	I.F.'s (Iowa Falls)	22	Nissly (Accounting) Checks
		08/12/05	Eldora	22	F.M. Bank
		09/04/05	Mason City	136	Staples - Computer Program
		09/05/05	Mason City	- - -	Stapes PC Anywhere 11.5 (Staples)
		09/05/05	Mason City	- - -	SPLS HD CLR SM DIS (Staples)
		09/05/05	Mason City	- - -	Techniclick II 5mm (Staples)
		09/05/05	Mason City	- - -	Tax (Staples)
11/13/05	2580	10/04/05	I.F.'s (Iowa Falls)	21	Payroll Nissly (Accounting)
		10/13/05	Marshalltown	106	DCI
		10/18/05	Eldora	21	Courthouse/Wellness Packets
		10/20/05	D.M. (Des Moines)	193	Brick's Office (Attorney)
		10/24/05	Iowa Falls	- - -	U.S. Postal Service - Delivery to Urbandale 50322
02/06/06	2737	01/16/06	Eagan, MN	495	Conference Brick, Foth & Van Dyke, Turkle (Cindy) / Clarke
05/05/06	2880	02/21/06	M'town (Marshalltown)	96	Cindy Turkle Info Brick
		02/23/06	Des Moines	198	Brick Office (Attorney)
		03/11/06	Fort Dodge	107	Operator Test
09/06/06	3042	05/18/06	Alden/Ackley	85	Cindy/RIWMA
		06/08/06	Eldora	21	Expenditures (Ed Bear Check Signing)
		06/21/06	Conrad	86	Denise/Sharp/Cindy
		07/18/06	Eldora	21	Investigator J. Seward
		07/21/06	(Iowa Falls)	20	Walmart Supplies
		08/01/06	Alden	47	Ldf Semi
		08/04/06	Alden	47	Ldf Semi
		08/09/06	Eldora	21	Expenditures (Ed Bear Check Signing)
		08/23/06	I.F.'s (Iowa Falls)	36	Dale Howard Ford/Drury - Chevy
		08/24/06	- - -	20	Nissly (Accounting)
		08/28/06	Eldora/I.F.'s (Iowa Falls)	40	Ins Mtg (Insurance Meeting) / Nissly (Accounting)
		08/31/06	I.F.'s (Iowa Falls) / Rad (Radcliffe)	60	Investment

Additional Items	Reasonable	Improper	Unsupported	May Not Meet Public Purpose	Total
	6.80	-	-	-	6.80
	7.14	-	-	-	7.14
	6.80	-	-	-	6.80
	110.16	-	-	-	110.16
	141.12	-	-	-	141.12
	7.14	-	-	-	7.14
	7.14	-	-	-	7.14
	7.14	-	-	-	7.14
	7.14	-	-	-	7.14
	7.14	-	-	-	7.14
	6.80	-	-	-	6.80
	6.80	-	-	-	6.80
	6.80	-	-	-	6.80
	6.80	-	-	-	6.80
	11.56	-	-	-	11.56
	15.30	-	-	-	15.30
	7.14	-	-	-	7.14
	7.48	-	-	-	7.48
	7.48	-	-	-	7.48
	46.24	-	-	-	46.24
	199.99	-	-	-	199.99
	2.98	-	-	-	2.98
	3.98	-	-	-	3.98
	-	15.89	-	-	15.89
	7.14	-	-	-	7.14
	36.04	-	-	-	36.04
	7.14	-	-	-	7.14
No conferences with Brick per billing statement	-	65.62	-	-	65.62
	4.63	-	-	-	4.63
Per a representataive of Foth & Van Dyke, unsure of reason for trip to Eagan	-	168.20	-	-	168.20
	-	-	32.64	-	32.64
No conferences between 2/16/06 - 3/16/06 per billing statement	-	67.32	-	-	67.32
	36.38	-	-	-	36.38
Overcharge on mileage	-	8.02	-	-	8.02
	-	-	28.90	-	28.90
	7.14	-	-	-	7.14
	-	-	29.24	-	29.24
	7.14	-	-	-	7.14
	6.80	-	-	-	6.80
	15.98	-	-	-	15.98
	15.98	-	-	-	15.98
	7.14	-	-	-	7.14
	12.24	-	-	-	12.24
	6.80	-	-	-	6.80
	13.60	-	-	-	13.60
	20.40	-	-	-	20.40

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Travel Reimbursements to Ms. Taylor
For the period January 1, 2002 through December 31, 2007

Per Travel Reimbursement Logs

Paid Date	Check Number	Travel Date	Location	Miles	Description		
11/04/06	3138	09/08/06	Eldora	22	Ed Bear Expenditures (<i>Check Signing</i>)		
		09/19/06	I.F.'s (<i>Iowa Falls</i>)/Eldora	60	Reinvest CD		
		10/09/06	Dubuque	274	Conference (<i>IA Recycling Association</i>)		
		10/11/06	I.F.'s (<i>Iowa Falls</i>)/Eldora	44	Nissly's (<i>Accounting</i>) / Bear Expenditures (<i>Ed Bear Check Signing</i>)		
		10/08/06-10/11/06	Dubuque	- - -	Grand Harbor lodging for IA Recycling Association for 3 nights		
02/05/07	3273	11/06/06	Wellsburg	59	City Council		
		11/08/06	Eldora	22	Ed Bear Expenditures (<i>Ed Bear Check Signing</i>)		
		11/09/06	- - -	82	Truck Replace Boondocks Vern		
		12/08/06	Eldora	23	Expend (<i>Ed Bear Check Signing</i>)		
		12/11/06	I.F.'s (<i>Iowa Falls</i>)	22	Van Replace Dale Howard		
		12/14/06	I.F.'s (<i>Iowa Falls</i>)	23	Graphic Plus (retirement plaques) (<i>mileage to travel to vendor</i>)		
		12/26/06	I.F.'s (<i>Iowa Falls</i>)	24	Retirement		
		12/27/06	I.F.'s (<i>Iowa Falls</i>)	23	Retirement		
		12/27/06	- - -	- - -	Hy-Vee: Bakery		
					Roberts Fruit Punch		
					Maxwell House Regular		
					HV GS ALL OC		
					Foam Cups		
					Forks		
					Plates		
					Tax		
				12/29/06	Eldora	23	Invest Pick Up
				01/10/07	I.F.'s (<i>Iowa Falls</i>)	26	Reinvest
				01/11/07	Eldora	23	Ed Expend. (<i>Ed Bear Check Signing</i>)
		01/16/07	New Prov (<i>Providence</i>)/Eldora	41	Ron (<i>Reece</i>) / Ed - Checks (<i>Ed Bear Check Signing</i>)		
		01/18/07	Alden	46	Dan to Semi		
		01/19/07	New Prov (<i>Providence</i>)/Eldora	41	Ron (<i>Reece</i>) / Ed (<i>Ed Bear Check Signing</i>)		
05/05/07	3408	02/08/07	Eldora	21	Ed Bear Expenditures (<i>Check Signing</i>)		
		03/07/07	Eldora	22	Supervisors Mtg		
		03/08/07	Eldora	22	Sign Expenditures (<i>Ed Bear Check Signing</i>)		
		03/12/07	- - -	56	Meyers Truck Alignment		
		04/10/07	Eldora	22	Mtg (<i>Hardin County Meeting</i>)		
		04/12/07	- - -	166	Inland Trucked Curbsorter (<i>Picked up</i>)		
		05/02/07	Hubbard/N.P. (<i>New Providence</i>)	130	Curbside/Truck Down		
		05/03/07	- - -	174	Inland Truck Curbsorter		
		05/04/07	- - -	66	H.C.S.W. Fire Watch (5:30, 7:30, 9:30 pm) Packer		
		05/06/07	Iowa Falls	- - -	Agvantage F/S 16.288 Gallons of Arctic Diesel		

Additional Items	Reasonable	Improper	Unsupported	May Not Meet Public Purpose	Total
	7.48	-	-	-	7.48
	20.40	-	-	-	20.40
	93.16	-	-	-	93.16
	14.96	-	-	-	14.96
	299.04	-	-	-	299.04
	20.06	-	-	-	20.06
	7.48	-	-	-	7.48
	27.88	-	-	-	27.88
	7.82	-	-	-	7.82
	7.48	-	-	-	7.48
	-	-	-	7.82	7.82
	-	-	-	8.16	8.16
	-	-	-	7.82	7.82
	-	-	-	25.00	25.00
	-	-	-	1.35	1.35
	-	-	-	8.88	8.88
	-	-	-	1.99	1.99
	-	-	-	0.99	0.99
	-	-	-	1.30	1.30
	-	-	-	2.44	2.44
	-	-	-	0.56	0.56
	7.82	-	-	-	7.82
	8.84	-	-	-	8.84
	7.82	-	-	-	7.82
	13.94	-	-	-	13.94
	15.64	-	-	-	15.64
	13.94	-	-	-	13.94
	7.14	-	-	-	7.14
	7.48	-	-	-	7.48
	7.48	-	-	-	7.48
	19.04	-	-	-	19.04
	7.48	-	-	-	7.48
	56.44	-	-	-	56.44
	44.20	-	-	-	44.20
	59.16	-	-	-	59.16
	22.44	-	-	-	22.44
Trips to Landfill due to packer fire	-	48.03	-	-	48.03
Equipment not allowed to be fueled anywhere besides Landfill	-	48.03	-	-	48.03

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Travel Reimbursements to Ms. Taylor
For the period January 1, 2002 through December 31, 2007

Per Travel Reimbursement Logs

Paid Date	Check Number	Travel Date	Location	Miles	Description
07/09/07	3477	05/07/07		42	Meyers Truck Alignment
		05/09/07	I.F.'s (Iowa Falls) / N.P. (New Provid	46	Nissly (Accounting) / Ron (Reece)
		05/10/07	Bondurant	153	H.H.W (Household Hazardous Waste Training)
		05/16/07	Marshalltown	112	U-Haul
		05/29/07	- - -	20	Dale Howard Red Ford
		06/03/07	Eldora/I.F.'s (Iowa Falls)	40	Ed Expenditures (Ed Bear Check Signing) / Nissly (Accounting)
		06/18/07	- - -	42	Meyers Truck Roll Off
11/05/07	3651	07/25/07	Eldora	20	Nurses Greenbelt Home Care
		07/26/07	Grundy Center	58	Council Mtg.
		08/09/07	Eldora	21	Expend Ed (Ed Bear Check Signing)
		09/07/07	Eldora	21	Ins. Mtg (Insurance Meeting)
		09/10/07	Radcliffe	35	CD Bank
		09/12/07	Eldora	21	Expend Ed (Ed Bear Check Signing)
		09/14/07	Radcliffe	35	CD Bank
		09/19/07	Eldora/N.P. (New Providence)	37	Expend Ed (Ed Bear Check Signing) / Ron (Reece)
		10/05/07	Iowa Falls	23	Nissly (Accounting) / City Hall/Post Office
		10/22/07	Ankeny	156	Van Inland
		-	-	-	Amount not supported by Travel Reimbursement Log

Additional Items	Reasonable	Improper	Unsupported	May Not Meet Public Purpose	Total
	14.28	-	-	-	14.28
	15.64	-	-	-	15.64
	52.02	-	-	-	52.02
	38.08	-	-	-	38.08
	6.80	-	-	-	6.80
	13.60	-	-	-	13.60
	14.28	-	-	-	14.28
	6.80	-	-	-	6.80
	19.72	-	-	-	19.72
	7.14	-	-	-	7.14
	7.14	-	-	-	7.14
	11.90	-	-	-	11.90
	7.14	-	-	-	7.14
	11.90	-	-	-	11.90
	12.58	-	-	-	12.58
	7.82	-	-	-	7.82
	53.04	-	-	-	53.04
	-	100.00	-	-	100.00
Totals	\$ 3,515.20	1,888.47	1,352.78	128.55	6,885.00

Exhibit F

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Wal-Mart Purchases
For the period January 1, 2002 through December 31, 2007

Transaction Date	Description per Receipt	Quantity Purchased	Unit Cost	Improper	May Not Meet Public Purpose
01/03/02	Breathe right large tan	1	\$ 4.97	4.97	-
	All liquid f/c 100oz	1	3.96	3.96	-
	Theraflu rs cold/cough	1	3.50	3.50	-
	Folgers Columbian Supreme	1	5.67	-	5.67
	Snuggle fr sht 80ct	1	3.47	3.47	-
				15.90	5.67
01/07/02	TDK 2pk 8mm tape pdq	1	5.22	5.22	-
01/10/02	RCA 8mm/VHS-C Batt	1	24.87	24.87	-
	VHS-C 4 bag pdq	1	10.44	10.44	-
				35.31	-
01/11/02	Theraflu rs cold/cough	2	3.50	7.00	-
03/27/02	GV Spring Water	4	0.58	2.32	-
	Folgers Special Roast	2	4.28	-	8.56
	Folgers adc can	1	2.12	-	2.12
				2.32	10.68
04/22/02	30oz Coke Flare	1	1.28	1.28	-
08/26/02	Card Greeting	4	1.74	6.96	-
	Card Greeting	1	2.18	2.18	-
				9.14	-
09/30/02	Xenadrine RFA-1	1	21.60	21.60	-
	Colgate Simple White	1	12.62	12.62	-
	Maxwell House	1	4.67	-	4.67
				34.22	4.67
12/04/02	Masterblend	1	3.97	-	3.97
03/11/03	Maxwell House	1	4.96	-	4.96
04/09/03	Maxwell House Bonus	1	4.54	-	4.54
05/21/03	600 flat twin	1	21.84	21.84	-
	250-min phone card	1	18.00	18.00	-
				39.84	-
05/30/03	Maxwell House Bonus	1	4.54	-	4.54

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Wal-Mart Purchases
For the period January 1, 2002 through December 31, 2007

Transaction Date	Description per Receipt	Quantity Purchased	Unit Cost	Improper	May Not Meet Public Purpose
07/30/03	Honey Buns	1	1.07	1.07	-
	Swiss Rolls	1	0.97	0.97	-
	Zebra Cakes	1	0.97	0.97	-
	Peanut clusters	1	1.43	1.43	-
	Doritos	1	3.00	3.00	-
	Cheetos	1	3.00	3.00	-
	Walmart 250 min card	1	13.75	13.75	-
	Maxwell House Bonus	1	4.54	-	4.54
	RB Cheese sandwich tray pk	2	3.96	7.92	-
				<u>32.11</u>	<u>4.54</u>
09/08/03	GV choc chip cookies	1	0.88	0.88	-
	GV pnt btr fudge	1	0.88	0.88	-
	Earmuff	1	7.23	7.23	-
	Maxwell House	1	4.96	-	4.96
				<u>8.99</u>	<u>4.96</u>
09/18/03	Maxwell House	1	4.96	-	4.96
11/17/03	Folgers Classic Roast	1	4.46	-	4.46
12/24/03	5 Pocket DIY work apron	1	12.88	12.88	-
	1313 Dead End Drive	1	18.82	18.82	-
	16oz RIP hammer	1	9.96	9.96	-
	Deer w/lett cov	1	1.84	1.84	-
	Family 10 games tim	1	9.97	9.97	-
				<u>53.47</u>	<u>-</u>
01/13/04	Folgers Classic Roast	1	3.48	-	3.48
04/29/04	Maxwell House	1	4.48	-	4.48
	Daisy Dot Napkins	5	0.96	-	4.80
	TC Daisy Dot	1	0.96	-	0.96
	DES Daisy Dot	6	0.96	-	5.76
	Cup Daisy Dot	7	0.96	-	6.72
				<u>-</u>	<u>22.72</u>
05/31/04	K-OUTC Max Flash 2 pk (disposable camera)	1	9.83	9.83	-
	500 Minute Premium phonecard	1	25.00	25.00	-
	31 gallon tote	1	7.92	7.92	-
	Masterblend	1	3.97	-	3.97
				<u>42.75</u>	<u>3.97</u>
07/03/04	Maxwell House	2	4.96	-	9.92

Exhibit F

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Wal-Mart Purchases
For the period January 1, 2002 through December 31, 2007

Transaction Date	Description per Receipt	Quantity Purchased	Unit Cost	Improper	May Not Meet Public Purpose
10/20/04	Anti-Perspirant	1	2.07	2.07	-
	Toothpaste	1	2.24	2.24	-
	Tilex shower	1	2.34	2.34	-
	Maxwell House	1	4.96	-	4.96
				6.65	4.96
11/02/04	Maxwell House	1	4.96	-	4.96
12/22/04	4in premium multi prints	3	8.12	24.36	-
	Folgers Columbian Roast	2	5.92	-	11.84
				24.36	11.84
01/20/05	MM/TWIX Miniatures	1	2.74	2.74	-
	Assorted Miniatures	1	4.24	4.24	-
	Kit Kat Friendship	1	3.50	3.50	-
				10.48	-
03/10/05	Folgers Special Roast	1	5.96	-	5.96
03/18/05	Caress Bar Natursilk	1	1.97	1.97	-
	P-OTUC Outdoor (disposable outdoor camera)	5	2.84	14.20	-
				16.17	-
04/07/05	Folgers	2	5.68	-	11.36
06/16/05	Folgers Classic Roast	2	6.58	-	13.16
07/05/05	3.1 MP Digital Camera	1	59.77	59.77	-
	Disposable Lighter	1	1.50	1.50	-
				61.27	-
08/08/05	Folgers Classic Roast	2	6.98	-	13.96
10/25/05	Folgers Classic Roast	2	6.48	-	12.96
11/18/05	Maryland Club	1	6.38	-	6.38
	Folgers Columbian Roast	1	7.38	-	7.38
				-	13.76
12/22/05	Folgers Classic Roast	1	5.92	-	5.92
03/06/06	Maxwell House	2	6.24	-	12.48
06/06/06	300 minute better 2006	1	18.00	18.00	-
07/12/06	Maxwell House	2	6.24	-	12.48

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Wal-Mart Purchases
For the period January 1, 2002 through December 31, 2007

Transaction Date	Description per Receipt	Quantity Purchased	Unit Cost	Improper	May Not Meet Public Purpose	
10/21/06	Maxwell House	2	6.24	-	12.48	
12/13/06	Masterblend	2	4.88	-	9.76	
03/22/07	Maxwell House	2	5.48	-	10.96	
05/01/07	Maxwell House	2	5.48	-	10.96	
07/01/07	Masterblend	2	5.48	-	10.96	
08/19/07	Maxwell House	2	5.77	-	11.54	
10/17/07	Masterblend	1	6.32	-	6.32	
				\$	424.48	294.82

Exhibit GSpecial Investigation of the
Hardin County Solid Waste Disposal CommissionHy-Vee Purchases
For the period January 1, 2002 through December 31, 2007

Date	Description	Signed by:	Amount	Proper	May Not Meet Public Purpose	Not Supported	Improper Sales Tax
07/09/01	Bakery Item (No Description)	Joe Knight	\$ 2.25		2.25		
08/02/01	No Receipt	-	13.21			13.21	
08/28/01	Foam Cups	Joe Knight	2.31		2.31		
	Bakery Item (No Description)		2.25		2.25		
	Hy-Vee Cookies		2.59		2.59		
	Chips Ahoy		2.99		2.99		
			<u>10.14</u>				
09/17/01	Hy-Vee Cat Food	Joe Knight	4.49	4.49			
	Bakery Item (No Description)		2.49		2.49		
			<u>6.98</u>				
09/18/01	Folgers	Joe Knight	5.85		5.85		
	Folgers		5.85		5.85		
			<u>11.70</u>				
09/27/01	Hy-Vee Filters	Joe Knight	0.99		0.99		
	Bounty (8 Count)		5.98	5.98			
	Northern		5.00	5.00			
	Bakery Item (No Description)		2.25		2.25		
	Sales Tax		0.72				0.72
			<u>14.94</u>				
10/08/01	Hy-Vee Water	Joe Knight	3.95		3.95		
10/30/01	Chips Ahoy	Joe Knight	2.99		2.99		
	Hy-Vee Cookies		1.35		1.35		
	Folgers Coffee		5.29		5.29		
			<u>9.63</u>				

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Hy-Vee Purchases
For the period January 1, 2002 through December 31, 2007

Date	Description	Signed by:	Amount	Proper	May Not Meet Public Purpose	Not Supported	Improper Sales Tax
11/21/01	Bakery Item (No Description)	Joe Knight	2.25		2.25		
	12 Count Brawny		7.99	7.99			
	Charmin		7.29	7.29			
	Foam Cups		0.99		0.99		
	Folgers		4.77		4.77		
	Coffee Filters		1.09		1.09		
	Sales Tax		1.04				1.04
			<u>25.42</u>				
11/28/01	Alley Cat	Joe Knight	1.99	1.99			
	Bakery Item (No Description)		4.49		4.49		
			<u>6.48</u>				
12/21/01	No Receipt	Joe Knight	27.96			27.96	
01/10/02	Bakery Item (No Description)	Joe Knight	4.49		4.49		
01/16/02	Bakery Item (No Description)	Joe Knight	4.49		4.49		
01/23/02	Bakery Item (No Description)	Joe Knight	2.25		2.25		
	Lysol Spray		3.99	3.99			
			<u>6.24</u>				
01/25/02	12 Count Brawny	Joe Knight	10.97	10.97			
	Sales Tax		0.66				0.66
			<u>11.63</u>				
01/29/02	Hy-Vee Cookies	Joe Knight	1.55		1.55		
	Folgers Coffee		5.29		5.29		
			<u>6.84</u>				
02/28/02	Film Processing	Joe Knight	3.09	3.09			
	Folgers		5.57		5.57		
	Bakery Item (No Description)		4.49		4.49		
			<u>13.15</u>				

Exhibit G

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Hy-Vee Purchases
For the period January 1, 2002 through December 31, 2007

Date	Description	Signed by:	Amount	Proper	May Not Meet Public Purpose	Not Supported	Improper Sales Tax
03/04/02	Folgers Hy-Vee Vinegar	Joe Knight	4.77 0.67 <u>5.44</u>		4.77 0.67		
03/28/02	Hy-Vee 1% 1.2 Gallon of Milk Minute Maid	Joe Knight	1.09 3.29 <u>4.38</u>		1.09 3.29		
04/03/02	Bakery Item (No Description)	Joan Seaton	4.49		4.49		
04/16/02	Bakery Item (No Description) Bakery Item (No Description)	Joe Knight	3.99 1.50 <u>5.49</u>		3.99 1.50		
04/17/02	15 Meals (Delivered)	Mary Ellen	79.34		79.34		
05/16/02	Folgers 12 Count Glazed Donuts	Joe Knight	5.47 4.99 <u>10.46</u>		5.47 4.99		
06/12/02	Hy-Vee Relish Heinz D/Con Hefty Plate Hy-Vee Forks Folgers Ziploc Ziploc Hy-Vee Mustard Hy-Vee Spoons	Joe Knight	1.09 1.47 4.99 1.49 0.65 4.48 2.29 2.29 1.39 1.19 <u>21.33</u>	4.99	1.09 1.47 1.49 0.65 4.48 2.29 2.29 1.39 1.19		
06/14/02	Hy-Vee Chips Pledge Meat Meat Item Bush Beans x 4 Wonder Buns x 3 Onions Sales Tax	Joan Seaton	2.99 3.69 1.50 11.00 5.72 5.67 0.57 0.22 <u>31.36</u>	3.69	2.99 1.50 11.00 5.72 5.67 0.57		0.22

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Hy-Vee Purchases
For the period January 1, 2002 through December 31, 2007

Date	Description	Signed by:	Amount	Proper	May Not Meet Public Purpose	Not Supported	Improper Sales Tax
06/15/02	12 CT Mixed	Joe Knight	10.98		10.98		
06/20/02	Film Processing	Joe Knight	4.19	4.19			
	Film Processing		3.59	3.59			
	12 CT Mixed		5.49		5.49		
	Pledge		3.69	3.69			
			<u>16.96</u>				
07/12/02	Folgers	Joe Knight	4.50		4.50		
	12 Count Glazed Donuts		4.99		4.99		
			<u>9.49</u>				
07/23/02	Coffee Filter	Joe Knight	1.09		1.09		
	Raid Flying		3.59	3.59			
	12 Count Glazed Donuts		4.99		4.99		
			<u>9.67</u>				
07/26/02	Hy-Vee Water	Joe Knight	4.74		4.74		
08/01/02	C/F Paper T	Joe Knight	15.00	15.00			
	Genm (general mills)		4.74		4.74		
	Bakery Item (ASST RL)		4.49		4.49		
			<u>24.23</u>				
08/12/02	Renuzit	Joe Knight	1.00	1.00			
	Air Freshener		1.00	1.00			
	Renuzit		1.00	1.00			
	Folgers		5.47		5.47		
	Whink (Rust Remover)		5.97	5.97			
			<u>14.44</u>				
10/17/02	Hy-Vee Bulbs	Joe Knight	1.18	1.18			
	12 Count Glazed Donuts		4.99		4.99		
	Maxwell House		4.99		4.99		
			<u>11.16</u>				

Exhibit G

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Hy-Vee Purchases
For the period January 1, 2002 through December 31, 2007

Date	Description	Signed by:	Amount	Proper	May Not Meet Public Purpose	Not Supported	Improper Sales Tax
11/06/02	12 Count Glazed Folger's Coffee Coffee-Mate Solo Cups Foam Cups Foam Cups Sales Tax	Joe Knight	4.99 5.29 2.09 1.93 0.99 0.99 <u>0.23</u> 16.51		4.99 5.29 2.09 1.93 0.99 0.99		0.23
11/21/02	12 Count Mixed 24 Pack Cotton Maxwell House Puffs Plus Puffs Plus HBA	Joe Knight	4.99 5.50 3.88 1.17 1.17 <u>12.99</u> 29.70	5.50 1.17 1.17	4.99 3.88	12.99	
12/10/02	Hy-Vee Glass Cleaner Glad Trash Bags Pledge NAB Cookie NAB Cookie Sales Tax	Joe Knight	2.29 5.38 3.69 2.50 2.50 <u>0.68</u> 17.04	2.29 5.38 3.69	2.50 2.50		0.68
12/20/02	Coffee Filter Maxwell House Sales Tax	Joe Knight	1.09 5.99 <u>0.07</u> 7.15		1.09 5.99		0.07
12/30/02	Angel Soft Maxwell House TXGR	Joe Knight	4.99 5.99 <u>13.49</u> 24.47	4.99	5.99	13.49	
12/31/02	Hy-Vee Water	Joe Knight	3.16		3.16		
01/13/03	CHIPARIFFIC Hy-Vee FDG CRM Joy Dish North Wipes Coffee Filters Sales Tax	Joe Knight	2.55 1.48 1.89 2.07 1.09 <u>0.30</u> 9.38	1.89 2.07	2.55 1.48 1.09		0.30

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Hy-Vee Purchases
For the period January 1, 2002 through December 31, 2007

Date	Description	Signed by:	Amount	Proper	May Not Meet Public Purpose	Not Supported	Improper Sales Tax
01/27/03	Kleenex	Joe Knight	0.97	0.97			
	Hy-Vee Lem Blec		1.19	1.19			
	Endust		3.29	3.29			
	Lysol		3.87	3.87			
	Coffee Filter		1.09		1.09		
	Maxwell House		5.99		5.99		
	Groc		5.99		5.99		
			<u>22.39</u>				
02/07/03	Maxwell House	Joe Knight	5.99		5.99		
02/27/03	Maxwell House French	Joe Knight	5.99		5.99		
	Glad Large Trash Family TW		3.88	3.88			
	Donuts		3.43		3.43		
			<u>13.30</u>				
03/26/03	Charmin Ultra 12 Rolls	Joe Knight	2.99	2.99			
	Scott 8 Pack Regular		7.97	7.97			
	Renuzit Adjustable		1.00	1.00			
	Renuzit Adjustable Apple		1.00	1.00			
	Renuzit Super Odor		1.00	1.00			
	Maxwell House Regular		5.99		5.99		
	Sales Tax		0.84				0.84
			<u>20.79</u>				
04/08/03	12 Count Glazed Donuts	Joe Knight	4.99		4.99		
	12 Count Glazed Donuts		4.99		4.99		
			<u>9.98</u>				
05/01/03	Maxwell House Regular	Joe Knight	5.99		5.99		
	12 Donuts		5.88		5.88		
			<u>11.87</u>				
06/14/03	Krispy Kreme Donuts (6 Pack)	Joe Knight	3.90		3.90		
	Folger's Coffee - Regular Roast		6.33		6.33		
			<u>10.23</u>				

Exhibit G

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Hy-Vee Purchases
For the period January 1, 2002 through December 31, 2007

Date	Description	Signed by:	Amount	Proper	May Not Meet Public Purpose	Not Supported	Improper Sales Tax
06/19/03	Hy-Vee Ultra Sturdy	Joe Knight	6.87	6.87			
	Hy-Vee Ultra Sturdy		6.87	6.87			
	Natural Brew Coffee		1.09		1.09		
	Natural Brew Coffee		1.09		1.09		
	Renuzit Hazelnut Vanilla		1.00	1.00			
	Renuzit Adj Apple		1.00	1.00			
	D-Con Mouse Prufe II		1.29	1.29			
	D-Con Mouse Prufe II		1.29	1.29			
	D-Con Mouse Prufe II		2.37	2.37			
	D-Con Mouse Prufe II		2.37	2.37			
			25.24				
06/26/03	Hy-Vee Bakery Donuts	Joe Knight	1.99		1.99		
	Little Debbie Swiss		1.09		1.09		
	Little Debbie Honey Bun		1.29		1.29		
	Maxwell House		5.99		5.99		
			10.36				
08/15/03	No Receipt	Joe Knight	11.68			11.68	
09/26/03	Pledge with Glade	Steven Trusty	3.00	3.00			
	Pledge with Glade		3.00	3.00			
	Glass Plus Cleaner		2.29	2.29			
	Sales Tax		0.50				0.50
			8.79				
10/01/03	Maxwell House	Joe Knight	6.33		6.33		
	12 Assorted Donuts		5.49		5.49		
			11.82				
12/30/03	Chips Ahoy Peanut Butter Cookies	Joe Knight	2.50		2.50		
	Nabisco Reduced Fat		2.50		2.50		
			5.00				
01/09/04	Folger's Coffee	Joe Knight	3.88		3.88		
	1 Dozen Krispy Kreme Donuts		5.69		5.69		
			9.57				
02/17/04	Folger's Coffee	Joe Knight	3.88		3.88		
	Natural Brew Coffee		1.09		1.09		
	Sales Tax		0.07				0.07
			5.04				

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Hy-Vee Purchases
For the period January 1, 2002 through December 31, 2007

Date	Description	Signed by:	Amount	Proper	May Not Meet Public Purpose	Not Supported	Improper Sales Tax
03/24/04	Bounty 8 Roll	Joe Knight	5.00	5.00			
03/24/04	Bounty 8 Roll		5.00	5.00			
03/24/04	Folger's Coffee		5.98		5.98		
03/24/04	Ultra Palmolive		1.97	1.97			
03/24/04	Folger's Coffee		5.98		5.98		
03/24/04	Natural Brew Coffee		1.09		1.09		
03/24/04	Natural Brew Coffee		1.09		1.09		
			<u>26.11</u>				
<hr/>							
03/30/04	RDDAK 200SPD 35MM (Film)	Joe Knight	4.29	4.29			
<hr/>							
04/13/04	Film Processing	Joe Knight	2.39	2.39			
	Film Processing		2.59	2.59			
	Tax		0.30				0.30
			<u>5.28</u>				
<hr/>							
04/30/04	2 Cakes, 1 Tray, 2 Unknown, 1 Coffee	-	129.63		129.63		
<hr/>							
09/01/04	Lysol Antibacterial	Joan Seaton	2.59	2.59			
	Maxwell House Regular		3.99		3.99		
	Tax		0.18				0.18
			<u>6.76</u>				
<hr/>							
09/17/04	Maxwell House Regular	Joan Seaton	6.33		6.33		
<hr/>							
12/03/04	Maxwell House Regular	Joan Seaton	6.33		6.33		
<hr/>							
12/17/04	Folger's Coffee	Joan Seaton	3.99		3.99		
	Folger's Coffee		3.99		3.99		
			<u>7.98</u>				
<hr/>							
12/22/04	Hy-Vee Spiral Brown Sugar Ham (77.53 lbs)	Joan Seaton	192.27		192.27		
<hr/>							
09/18/06	Maxwell Coffee		8.19		8.19		
	Maxwell Coffee		8.19		8.19		
			<u>16.38</u>				
			<u>\$ 1,134.28</u>	<u>210.17</u>	<u>838.97</u>	<u>79.33</u>	<u>5.81</u>

Note: The improper and unsupported amounts have not been included in **Exhibit A** because Commission employees other than Ms. Taylor signed for the purchases.

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Activity on Ms. Taylor's Chase Credit Card
For the period January 1, 2002 through December 31, 2007

Payments and Credits				
Hardin County Solid Waste Disposal Commission Accounts				
Statement Date	Authorized[^]	Unauthorized*	Ms. Taylor's Personal Account	Transaction Date
09/10/02	\$ -	4,800.00	-	08/25/02
				08/25/02
10/09/02	-	-	-	09/20/02
				09/22/02
				09/25/02
				09/27/02
				09/28/02
11/08/02	-	1,600.00	-	10/09/02
12/09/02	-	-	-	11/17/02
				11/17/02
				11/17/02
01/09/03	-	-	-	12/11/02
				12/11/02
				12/13/02
				12/14/02
				12/17/02
				12/20/02
02/10/03	-	3,337.33	23.60	--
03/10/03	Missing Statement			--
04/09/03	-	-	-	04/02/03
05/09/03	Missing Statement			--
06/09/03	-	-	-	05/22/03
				05/22/03
				05/23/03
				05/23/03
				05/29/03
				05/29/03
				05/30/03
				05/31/03

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Victoria's Secret	Clothing/Shoes Retail	\$ 172.79	-
The Buckle	Clothing/Shoes Retail	185.11	-
McFarland Hot Water Tech - Hopkins, MN	Other Retail	282.00	-
Reed's Sporting Goods - Walker, MN	Sporting Goods	720.93	-
Reed's Sporting Goods - Walker, MN	Sporting Goods	294.11	-
Buck's Oak Point Lodge - Cass Lake, MN	Travel	816.00	-
Reed's Sporting Goods - Walker, MN	Sporting Goods	332.87	-
Pheasants Forever - White Bear Lake, MN	Sporting Goods	485.00	-
The Buckle	Clothing/Shoes Retail	154.38	-
Blain's Farm & Fleet	Other Retail	352.25	-
Victoria's Secret	Clothing/Shoes Retail	31.55	-
Radio Shack	Electronics Retail	185.49	52.60
Toys "R" Us	Other Retail	80.52	-
Brookstone Mail Order	Electronics Retail	85.95	-
Younkers, Inc	Clothing/Shoes Retail	215.02	-
Amazon.com	Other Retail	1,899.99	-
Wal-Mart	Discount Retail	418.64	-
----	----	-	-
----	----	-	-
McFarland Hot Water Tech - Hopkins, MN	Other Retail	46.00	-
----	----	-	-
Comfort Inn - Owatonna, MN	Travel	87.60	23.51
Reed's Sporting Goods - Walker, MN	Sporting Goods	351.47	-
Minnesota License Sale	Recreation	38.50	-
Minnesota License Sale	Recreation	38.50	-
Reed's Sporting Goods - Walker, MN	Sporting Goods	298.12	-
Reed's Sporting Goods - Walker, MN	Sporting Goods	479.00	-
Buck's Oak Point Lodge - Cass Lake, MN	Travel	548.50	-
Cabela's Inc - Owatonna, MN	Sporting Goods	108.47	-

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Activity on Ms. Taylor's Chase Credit Card
For the period January 1, 2002 through December 31, 2007

Payments and Credits				
Hardin County Solid Waste Disposal Commission Accounts				
Statement Date	Authorized[^]	Unauthorized*	Ms. Taylor's Personal Account	Transaction Date
07/09/03	-	-	325.27	06/20/03
08/08/03		2,339.00		07/21/03 07/31/03 08/03/03 08/03/03
09/09/03	-	-	-	08/15/03 08/15/03 08/17/03 08/17/03 08/17/03 08/17/03 08/17/03 09/03/03
10/09/03	Missing Statement			--
11/10/03	-	2,500.00	-	11/02/03 11/02/03
12/09/03	-	-	-	11/16/03 11/22/03 11/22/03 11/22/03 11/22/03
01/09/04	-	-	-	12/12/03 12/12/03 12/14/03 12/14/03 12/14/03 12/14/03 12/14/03 12/14/03 12/20/03 12/20/03

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
The Des Moines Register	Other Retail	97.50	16.03
Wal-Mart	Discount Retail	86.84	-
Confidential Credit	Banking/Finances	3.95	-
Mills Fleet Farm	Other Retail	51.41	-
The Athletic Fitters	Sporting Goods	196.32	-
Kelwelco	Other Retail	197.53	-
Zumi Collections	Clothing/Shoes Retail	87.98	-
Tradehome Shoes	Clothing/Shoes Retail	106.99	-
The Buckle	Clothing/Shoes Retail	52.23	-
Decker Sporting Goods	Sporting Goods	109.13	-
Maurices	Clothing/Shoes Retail	144.59	-
The Athletic Fitters	Sporting Goods	74.89	-
Confidential Credit	Banking/Finances	9.95	-
- - - -	- - - -	-	-
Old Navy Apparel Inc	Clothing/Shoes Retail	55.09	-
Scheels All Sports	Sporting Goods	203.24	-
Wal-Mart	Discount Retail	82.31	-
Hot Topic	Clothing/Shoes Retail	74.88	-
Sears Roebuck	Clothing/Household Retail	89.73	-
Maurices	Clothing/Shoes Retail	55.53	-
Lowe's	Other Retail	379.85	-
Iowa Falls Family Dentistry	Medical	518.68	-
Wal-Mart	Discount Retail	95.48	-
Target Corporation	Discount Retail	23.59	-
Younkers, Inc	Clothing/Shoes Retail	70.81	-
Toys "R" Us	Other Retail	117.67	-
Blain's Farm & Fleet	Other Retail	99.31	-
Lowe's	Other Retail	52.54	-
Kohl's	Clothing/Shoes Retail	190.78	-
JCPenney Co	Clothing/Shoes Retail	91.14	-

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Activity on Ms. Taylor's Chase Credit Card
For the period January 1, 2002 through December 31, 2007

Payments and Credits				
Hardin County Solid Waste Disposal Commission Accounts				
Statement Date	Authorized[^]	Unauthorized*	Ms. Taylor's Personal Account	Transaction Date
				12/20/03
				12/20/03
				12/20/03
				12/20/03
				12/20/03
				12/20/03
02/09/04	-	2,604.87	379.85	01/10/04
				01/16/04
				01/16/04
				01/22/04
				01/24/04
				01/16/04
				01/29/04
03/09/04	-	-	-	02/14/04
				02/15/04
				02/15/04
				02/15/04
				02/15/04
				02/15/04
				02/16/04
				03/03/04
				03/06/04
04/08/04	-	3,287.00	-	03/21/04
				03/28/04
				03/28/04
05/10/04	-	-	-	04/18/04
				04/24/04
				04/27/04
				04/28/04

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Geppeddo Dolls	Other Retail	17.96	-
Famous-Barr	Clothing/Household Retail	211.99	-
Famous-Barr	Clothing/Household Retail	22.26	-
Woodcraft	Other Retail	423.99	-
Toys "R" Us	Other Retail	95.38	-
Piercing Pagoda	Other Retail	37.09	-
Woodsmith Store	Other Retail	36.73	-
The Buckle	Clothing/Shoes Retail	91.65	-
Victoria's Secret	Clothing/Shoes Retail	10.69	-
NWA World Vacations - Minot, ND	Travel	1,868.18	-
QuikTrip	Automotive/Gas	30.89	-
Iowa Vital Records	Other Retail	15.50	-
Applebee's International, Inc	Restaurant	29.04	-
GamCash - Las Vegas, NV	Recreation	429.00	69.22
Rainforest - MGM Grand - Las Vegas, NV	Restaurant	82.56	-
Casino Travel MGM - Las Vegas, NV	Travel	83.82	-
Harrah's/Jackpot Store - Las Vegas, NV	Other Retail	44.51	-
MGM Grand/Retail - Las Vegas, NV	Other Retail	181.66	-
MGM Grand/CBS Store - Las Vegas, NV	Other Retail	79.55	-
MGM Grand Hotel - Las Vegas, NV	Other Retail	4.00	-
Wal-Mart Supercenter	Discount Retail	62.41	-
Mills Fleet Farm	Other Retail	379.83	-
Red Lobster	Restaurant	50.00	1.24
The Paper Factory	Other Retail	32.49	-
VF Outlet	Clothing/Shoes Retail	60.99	-
Theisen's	Other Retail	78.93	-
Wal-Mart	Discount Retail	111.32	-
Mason City Country Club	Recreation	87.74	-
Best Western - Clear Lake, IA	Travel	64.90	-

Special Investigation of the
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Hardin County Solid Waste Disposal Commission Accounts					
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06/08/04	-	2,489.00	-	05/13/04	
				05/22/04	
				05/22/04	
				05/28/04	
				06/03/04	
				06/03/04	
				06/03/04	
				06/04/04	
				06/04/04	
				06/05/04	
				06/07/04	
	07/09/04	-	-	273.16	06/09/04
					06/09/04
					06/09/04
				06/09/04	
				06/10/04	
				06/11/04	
				06/11/04	
				06/11/04	
				06/12/04	
				06/14/04	
				06/17/04	
				06/21/04	
				06/23/04	
08/09/04		-	8,600.00	-	07/02/04
				08/05/04	
				08/05/04	

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Ballew Saw & Tool, Inc - Springfield, MO	Other Retail	1,017.35	35.51
Iowa Falls State Bank	Banking/Finances	1,000.00	-
As You Like It Card & Gift Shop	Other Retail	53.77	-
Eldora Auto Wash	Automotive/Gas	5.00	-
Minnesota License Sale	Recreation	38.50	-
Minnesota License Sale	Recreation	38.50	-
Minnesota License Sale	Recreation	28.50	-
Cabela's Inc - Owatonna, MN	Sporting Goods	183.19	-
Ballew Saw & Tool, Inc - Springfield, MO	Other Retail	84.70	-
Country Inn & Suites - Elk River, MN	Travel	112.67	-
Cabela's Inc - Owatonna, MN	Sporting Goods	75.03	-
Northern Exposure - Walker, MN	Other Retail	254.48	0.24
Lundrigan's Clothing - Walker, MN	Clothing/Shoes Retail	26.00	-
Lundrigan's Clothing - Walker, MN	Clothing/Shoes Retail	54.00	-
Reed's Sporting Goods - Walker, MN	Sporting Goods	135.06	-
Long Bow Golf Club - Walker, MN	Recreation	204.48	-
Northern Exposure - Walker, MN	Other Retail	29.80	-
Reed's Sporting Goods - Walker, MN	Sporting Goods	29.99	-
Johnson's Clothing - Walker, MN	Clothing/Shoes Retail	87.93	-
Buck's Oak Point Lodge - Cass Lake, MN	Travel	1,427.50	-
Ballew Saw & Tool, Inc - Springfield, MO	Other Retail	101.00	-
GolfSmith International - TX	Sporting Goods	185.59	-
GolfSmith International - TX	Sporting Goods	215.59	-
Iowa Falls Family Dentistry	Medical	2,840.00	-
Edwin Watt's Golf	Recreation	99.99	-
One-Time/Dish Network - Englewood, CO	Electronics Retail	92.12	81.53
Acuity - Sheboygan, WI	Insurance	339.64	-

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Hardin County Solid Waste Disposal Commission Accounts				
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09/09/04	-	-	-	08/10/04
				08/10/04
				08/13/04
				08/21/04
				08/26/04
				08/30/04
				08/30/04
				08/30/04
				08/30/04
10/08/04	-	-	-	09/25/04
				09/25/04
11/08/04	-	-	-	10/01/04
				10/09/04
				10/09/04
				10/10/04
				10/10/04
				10/11/04
				10/11/04
				10/27/04
12/09/04	-	3,982.00	-	11/05/04
				11/13/04
				11/19/04
				11/20/04
				11/21/04
				11/21/04
				11/21/04
				11/21/04
			11/22/04	
			11/23/04	

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Casey's General Store, Inc	Automotive/Gas	32.94	11.61
Balance Transfer - Wilmington, DE	Banking/Finances	580.88	-
Hampton Inn - Eagan, MN	Travel	130.31	-
Tradehome Shoes	Clothing/Shoes Retail	254.37	-
Dale Howard, Inc	Automotive/Gas	321.16	-
Northwest Airlines	Travel	10.00	-
Northwest Airlines	Travel	221.89	-
Northwest Airlines	Travel	221.89	-
Tradehome Shoes	Clothing/Shoes Retail	213.98	-
JCPenney Co	Clothing/Shoes Retail	85.57	-
Outdoor Sports Headquarters - Dayton, OH	Recreation	466.49	-
Wal-Mart Supercenter - Radcliff, KY	Discount Retail	66.02	-
Wal-Mart Supercenter - Radcliff, KY	Discount Retail	37.63	-
Army and Air Force Exchange Service - Fort Knox, KY	Other Retail	77.75	-
U.S. Calvary Store - Radcliff, KY	Other Retail	231.57	-
Best Western - Radcliff, KY	Travel	287.76	-
National Car Rental - Louisville, KY	Travel	153.75	-
Pheasants Forever - White Bear Lake, MN	Sporting Goods	230.00	-
Woodsmith Store	Other Retail	266.70	-
Target Corporation	Discount Retail	290.12	11.48
Dale Howard, Inc	Automotive/Gas	607.46	-
Shell Oil - Bartonville, IL	Automotive/Gas	39.31	-
Diamond Caverns - Park City, KY	Travel	93.73	-
Shell Oil - Edinburgh, IN	Automotive/Gas	31.84	-
Hampton Inn - Indianapolis, IN	Travel	110.88	-
Cracker Barrel	Restaurant	41.75	-
U.S. Calvary Store - Radcliff, KY	Other Retail	81.27	-
Shell Oil - Radcliff, KY	Automotive/Gas	39.55	-

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Hardin County Solid Waste Disposal Commission Accounts				
Statement Date	Authorized[^]	Unauthorized*	Ms. Taylor's Personal Account	Transaction Date
				11/23/04
				11/23/04
				11/23/04
				11/24/04
				11/24/04
				11/24/04
				11/25/04
				11/27/04
				11/27/04
				11/27/04
				11/28/04
				12/03/04
01/10/05	-	-	1,000.00	12/11/04
				12/11/04
				12/12/04
				12/14/04
				12/14/04
				12/15/04
				12/15/04
				12/17/04
				12/18/04
				12/20/04
				12/20/04
				12/20/04
				12/29/04
				12/30/04
				01/03/05
				01/03/05

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Shell Oil - Covington, IN	Automotive/Gas	30.95	-
Best Western - Radcliff, KY	Travel	152.60	-
Army and Air Force Exchange Service - Fort Knox, KY	Other Retail	70.64	-
U.S. Calvary Store - Radcliff, KY	Other Retail	133.93	-
Amoco Oil - Davenport, IA	Automotive/Gas	38.58	-
Quality Inns Bloomington, IL	Travel	67.58	-
Balance Transfer - Wilmington, DE	Banking/Finances	574.26	-
Best Buy Co	Electronics Retail	892.32	-
Sears Roebuck	Clothing/Household Retail	534.98	-
Sears Roebuck	Clothing/Household Retail	79.15	-
Wal-Mart	Discount Retail	74.77	-
Sportsman's Guide	Sporting Goods	33.94	-
Wal-Mart	Discount Retail	227.81	50.46
Cabela's Inc	Sporting Goods	35.93	-
Pro Cutlery Direct	Other Retail	26.46	-
The Sharper Image	Other Retail	35.96	-
Balance Transfer - Wilmington, DE	Banking/Finances	518.37	-
The Sharper Image	Other Retail	127.10	-
Scheels All Sports	Sporting Goods	759.94	-
Wal-Mart	Discount Retail	428.58	-
The Sharper Image	Other Retail	119.99	-
Williams-Sonoma	Clothing/Household Retail	103.88	-
Old Navy Apparel Inc	Clothing/Shoes Retail	83.49	-
GameStop	Electronics Retail	52.99	-
Casey's General Store, Inc	Automotive/Gas	32.13	-
McFarland Hot Water Tech - Hopkins, MN	Other Retail	65.00	-
Davis Moore Auto Group - Ponca City, OK	Automotive/Gas	4,481.98	-
Jack Bowker Ford - Ponca City, OK	Automotive/Gas	477.86	-

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Hardin County Solid Waste Disposal Commission Accounts				
Statement Date	Authorized[^]	Unauthorized*	Ms. Taylor's Personal Account	Transaction Date
02/08/05	-	4,895.00	-	02/03/05
03/10/05	-	-	-	02/11/05
				02/11/05
				02/11/05
				02/13/05
				02/13/05
				02/21/05
04/08/05	-	4,389.50	200.00	- -
05/09/05	-	-	203.07	04/16/05
				04/21/05
				04/21/05
				04/21/05
				04/28/05
06/09/05	-	-	100.00	06/01/05
				06/02/05
				06/03/05
07/11/05	-	-	100.00	06/10/05
				06/11/05
				06/13/05
				06/15/05
				06/22/05
				06/22/05
				06/25/05
				07/02/05
				07/07/05
				07/08/05
08/09/05	-	-	200.00	07/19/05
				07/28/05
				08/03/05

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Ticketmaster - The Used	Recreation	63.90	-
Old Navy Apparel Inc	Clothing/Shoes Retail	38.76	35.00
Scheels All Sports	Sporting Goods	748.99	-
Victoria's Secret	Clothing/Shoes Retail	88.84	-
Scheels All Sports	Sporting Goods	266.69	-
Victoria's Secret	Clothing/Shoes Retail	4.28	-
Festool - CA	Other Retail	405.88	-
-----	-----	-	-
Kum & Go	Automotive/Gas	19.76	15.00
Minnesota License Sale	Recreation	38.50	-
Minnesota License Sale	Recreation	38.50	-
Scheels All Sports	Sporting Goods	284.25	-
Lakeside Casino and Resort	Recreation	141.12	-
AAMCO Transmissions Center - Killeen, TX	Automotive/Gas	3,165.76	39.00
AAMCO Transmissions Center - Killeen, TX	Automotive/Gas	600.00	-
Cabela's Inc - Owatonna, MN	Sporting Goods	170.31	-
Buck's Oak Point Lodge - Cass Lake, MN	Travel	287.00	39.00
Amoco Oil - Brainerd, MN	Automotive/Gas	25.56	-
AAMCO Transmissions Center - Killeen, TX	Automotive/Gas	101.50	-
Archery Experts - Eden Prairie, MN	Sporting Goods	71.99	-
Hardin Company	Other Retail	598.84	-
Dale Howard, Inc	Automotive/Gas	291.04	-
Hy-Vee Foods	Clothing/Household Retail	129.90	-
Yahoo! Personals Service	Other Retail	19.95	-
Wal-Mart	Discount Retail	854.23	-
Sprint PCS	Electronics Retail	150.00	-
Convenience Check	Banking/Finances	1,178.52	106.71
MP3 Download	Electronics Retail	42.80	-
Yahoo! Personals Service	Other Retail	19.95	-

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Statement Date	Authorized[^]	Unauthorized*	Ms. Taylor's Personal Account	Transaction Date
09/09/05	7,823.74	-	-	08/29/05
				09/02/05
				09/03/05
				09/05/05
				09/05/05
10/09/05	-	-	250.00	09/28/05
				10/02/05
				10/05/05
				10/05/05
				10/05/05
				10/06/05
				10/07/05
				10/07/05
				10/07/05
				10/07/05
11/09/05	-	-	100.00	10/06/05
				10/07/05
				10/07/05
				10/07/05
				10/07/05
				10/07/05
				10/07/05
				10/08/05
				10/08/05
				10/10/05
				10/10/05
				10/10/05
				10/10/05
10/11/05				
10/11/05				
10/21/05				
10/24/05				
10/24/05				

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Yahoo! Personals Service	Other Retail	19.95	24.90
Dale Howard, Inc	Automotive/Gas	1,494.09	-
PF Chang's	Restaurant	44.85	-
Mills Fleet Farm	Other Retail	73.76	-
Staples, Inc	Other Retail	242.83	-
Yahoo! Personals Service	Other Retail	19.95	23.16
Radio Shack	Electronics Retail	160.49	-
Unknown	Unknown	51.13	-
Love's Travel Stops & Country Stores - Pauls Valley, OK	Automotive/Gas	45.90	-
Kwik Zone - Bethany, MO	Automotive/Gas	42.23	-
7-Eleven, Inc - TX	Automotive/Gas	53.08	-
Cabela's Inc - Buba, TX	Sporting Goods	299.59	-
African Odyssey - San Antonio, TX	Other Retail	445.65	-
Comfort Inn & Suites - Pauls Valley, OK	Travel	90.79	67.24
Exxon Mobile - San Antonio, TX	Automotive/Gas	30.02	-
HRC - San Antonio, TX	Restaurant	27.02	-
Five & Dime General Store - San Antonio, TX	Automotive/Gas	63.73	-
Top Notch Drawings - New Braunfels, TX	Other Retail	74.00	-
Hooters - Killeen, TX	Restaurant	129.27	-
Killeen Municipal Golf Course - Killeen, TX	Recreation	119.63	-
Snak Shak - Davis, OK	Automotive/Gas	44.85	-
Unknown	Unknown	40.60	-
Quality Inns Killen TX	Travel	362.08	-
Shell Oil - Killen, TX	Automotive/Gas	54.21	-
Pour Boy - Kansas City, MO	Automotive/Gas	44.59	-
Hampton Inn - Kansas City, MO	Travel	115.56	-
Members 1st Community Credit Union	Banking/Finances	250.00	-
Exchange Credit Program	Banking/Finances	101.29	-
Acuity - Sheboygan, WI	Insurance	206.17	-

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				10/26/05
				10/31/05
12/09/05	-	-	300.00	11/11/05
				11/23/05
				11/26/05
				11/26/05
				11/26/05
				11/30/05
				12/07/05
				12/07/05
01/09/06	-	-	250.00	12/10/05
				12/15/05
				12/20/05
				12/20/05
				12/20/05
				12/22/05
				12/22/05
				12/23/05
				12/29/05
				12/30/05
				12/30/05
				01/07/06
02/09/06	2,463.98	-	-	01/09/06
				01/28/06
				02/04/06
03/09/06	-	-	500.00	02/12/06
				02/13/06
				02/13/06

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Yahoo! Personals Service	Other Retail	19.95	-
Rock C Store	Automotive/Gas	46.83	-
Camp David's - Iowa Falls, IA	Restaurant	100.78	57.60
T-Mobile	Electronics Retail	140.00	-
Wal-Mart	Discount Retail	37.33	-
Domino's Pizza - Killeen, TX	Restaurant	73.55	-
Yahoo! Personals Service	Other Retail	19.95	-
Max Mielke	Banking/Finances	225.00	-
Sprint PCS	Electronics Retail	75.00	-
Amazon.com	Other Retail	219.57	-
EZ Spread N' Lift Industries - Feasterville, PA	Other Retail	595.00	115.78
Younkers, Inc	Clothing/Shoes Retail	153.68	-
Younkers, Inc	Clothing/Shoes Retail	21.39	-
Hot Topic	Clothing/Shoes Retail	62.02	-
Scheels All Sports	Sporting Goods	395.89	-
Wal-Mart	Discount Retail	263.16	-
Rock C Store	Automotive/Gas	41.13	-
Theisen's	Other Retail	97.79	-
Wal-Mart	Discount Retail	796.00	-
Abercrombie & Fitch Co - Kids	Clothing/Shoes Retail	225.14	-
Victoria's Secret	Clothing/Shoes Retail	72.78	-
Wal-Mart Supercenter	Discount Retail	32.06	-
Vesta AT&T Prepaid - OR	Electronics Retail	117.17	100.26
Ticketmaster - Chicago, IL	Recreation	95.85	-
Ftd.com	Other Retail	190.55	-
Trex Mart- Lathrop, MO	Restaurant	35.10	85.48
Grizzly Industrial Inc - WA	Other Retail	272.26	-
LimeWire	Electronics Retail	18.88	-

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				02/13/06
				02/13/06
				02/14/06
				02/14/06
				02/14/06
				02/14/06
				02/15/06
				02/16/06
				02/20/06
				02/21/06
				02/23/06
				02/28/06
04/09/06	-	-	500.00	03/23/06
				04/02/06
05/09/06	2,984.60	-	-	04/08/06
				04/10/06
				04/12/06
				04/17/06
				04/18/06
				04/29/06
				04/30/06
06/09/06	-	-	-	05/10/06
				05/17/06
				05/26/06
07/09/06	-	-	500.00	06/09/06
				06/10/06
				06/10/06
				06/10/06

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Bass Pro Shops - Springfield, MO	Sporting Goods	154.97	-
JCPenny Co - Springfield, MO	Clothing/Shoes Retail	39.15	-
Casey's General Store, Inc	Automotive/Gas	38.68	-
HBV Enterprise - Harrisonville, MO	Other Retail	220.90	-
Kum & Go	Automotive/Gas	35.48	-
La Quinta Inn - South Springfield, MO	Travel	134.34	-
Paycom.net	Other Retail	24.95	-
MP3 Download	Electronics Retail	37.41	-
GPM Dual Drill	Other Retail	195.65	-
Drnatura.com	Medical	118.88	-
Vesta AT&T Prepaid - OR	Electronics Retail	117.17	-
Radio Shack	Electronics Retail	208.95	-
Casey's General Store, Inc	Automotive/Gas	47.41	137.90
Victoria's Secret - OH	Clothing/Shoes Retail	33.07	-
Victoria's Secret - OH	Clothing/Shoes Retail	21.66	92.68
Victoria's Secret - OH	Clothing/Shoes Retail	225.78	-
Victoria's Secret - OH	Clothing/Shoes Retail	21.66	-
Victoria's Secret - OH	Clothing/Shoes Retail	21.66	-
American Airlines, Inc	Travel	356.30	-
Vesta AT&T Prepaid - OR	Electronics Retail	117.17	-
Old Navy Apparel Inc	Clothing/Shoes Retail	134.29	-
Victoria's Secret - CT	Clothing/Shoes Retail	99.95	109.90
Hy-Vee Foods	Clothing/Household Retail	134.57	-
Sporty's Catalogs - OH	Other Retail	146.90	-
Holiday Station - Lakeville, MN	Automotive/Gas	42.85	81.91
AmericInn - Baxter, MN	Travel	82.13	-
Walker Junction - Walker, MN	Automotive/Gas	50.02	-
Reed's Family Outdoor Outfitters - Baxter, MN	Sporting Goods	111.46	-

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Hardin County Solid Waste Disposal Commission Accounts				
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				06/13/06
				06/13/06
				06/16/06
08/09/06	4,329.05	-	226.65	07/12/06
				07/14/06
				07/14/06
				07/26/06
				07/29/06
				07/28/06
				08/07/06
09/09/06	-	-	-	08/11/06
				08/17/06
10/09/06	-	-	300.00	09/14/06
11/09/06	-	-	700.00	10/09/06
				10/09/06
				10/08/06
				10/10/06
				10/12/06
				10/11/06
				10/16/06
				10/18/06
				10/23/06
				10/27/06
				10/27/06
				10/27/06
				11/06/06
				11/07/06

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Reed's Family Outdoor Outfitters - Baxter, MN	Sporting Goods	71.99	-
Reed's Family Outdoor Outfitters - Baxter, MN	Sporting Goods	63.81	-
Buck's Oak Point Lodge - Cass Lake, MN	Travel	656.50	-
Hotornot.com	Other Retail	17.95	128.98
City of Killeen Municipal - Killeen, TX	Banking/Finances	314.00	-
City of Killeen Municipal - Killeen, TX	Banking/Finances	12.95	-
Kum & Go	Automotive/Gas	23.48	-
Wal-Mart	Discount Retail	121.35	-
McFarland Hot Water Tech - Hopkins, MN	Other Retail	450.00	-
McFarland Hot Water Tech - Hopkins, MN	Other Retail	148.80	-
Southeast Trailer Mart - Simpsonville, SC	Other Retail	549.95	85.31
Southeast Trailer Mart - Simpsonville, SC	Other Retail	100.00	-
AutoCheck Vehicle History Report	Other Retail	19.99	44.35
Lacoma Golf Court - East Dubuque, IL	Recreation	52.31	51.77
Lacoma Golf Court - East Dubuque, IL	Recreation	14.00	-
Grand Harbor Resort - Dubuque, IL	Travel	299.04	-
Security - SW	Electronics Retail	39.95	-
Hotornot.com	Other Retail	17.95	-
Flying J	Automotive/Gas	41.23	-
Wal-Mart	Discount Retail	74.62	-
Hatcounty.com	Clothing/Shoes Retail	49.96	-
Target.com	Discount Retail	196.23	-
Target Corporation	Discount Retail	45.96	-
Mills Fleet Farm	Other Retail	196.82	-
Rebelstore.com	Other Retail	39.78	-
Vesta AT&T Prepaid - OR	Electronics Retail	113.97	-
Hotels.com	Travel	475.00	-

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Activity on Ms. Taylor's Chase Credit Card
For the period January 1, 2002 through December 31, 2007

Payments and Credits					
Hardin County Solid Waste Disposal Commission Accounts					
Statement Date	Authorized[^]	Unauthorized*	Ms. Taylor's Personal Account	Transaction Date	
12/09/06	-	-	-	11/09/06	
				11/10/06	
				11/09/06	
				11/13/06	
				11/14/06	
				11/24/06	
				11/24/06	
				11/25/06	
				11/25/06	
				11/27/06	
				11/29/06	
	01/09/07	3,470.90	-	1,000.00	12/07/06
					12/13/06
					12/14/06
				12/15/06	
				12/17/06	
				12/17/06	
				12/19/06	
				12/19/06	
				12/20/06	
				12/22/06	
				12/22/06	
				12/26/06	
				12/26/06	
02/09/07		-	-	500.00	01/03/07
				01/11/07	
				01/16/07	
				01/25/07	
			02/05/07		

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Delta Air Lines	Travel	340.41	112.23
Expedia.com	Travel	10.00	-
Delta Air Lines	Travel	340.41	-
Delta Air Lines	Travel	289.70	-
Expedia.com	Travel	5.00	-
Unknown	Unknown	29.98	-
EZ Go - Lawrence, KS	Automotive/Gas	34.36	-
Shell Oil - Belton, TX	Automotive/Gas	33.21	-
7-Eleven, Inc - Norman, OK	Automotive/Gas	28.85	-
GAP, Inc - Killen, TX	Clothing/Shoes Retail	183.47	-
Cabela's Inc - Buba, TX	Sporting Goods	321.44	-
GolfSmith International - TX	Sporting Goods	469.96	80.29
Tyler Tool Co Inc - Tylertown, MS	Other Retail	191.52	-
The Lakeside Collection - Lincolnshire, IL	Other Retail	97.60	-
Amazon.com	Other Retail	175.45	-
Aeropostale Inc	Clothing/Shoes Retail	49.47	-
GameStop	Electronics Retail	85.58	-
The Lakeside Collection - Lincolnshire, IL	Other Retail	47.60	-
Wal-Mart	Discount Retail	162.52	-
Sears Roebuck	Clothing/Household Retail	81.81	-
Wal-Mart	Discount Retail	132.51	-
Radio Shack	Electronics Retail	463.78	-
Kum & Go	Automotive/Gas	41.16	-
Sprint PCS	Electronics Retail	182.08	-
Sprint PCS	Electronics Retail	148.37	-
Sprint PCS	Electronics Retail	157.32	54.85
Soy Scents by Joan Inc - Slayton, MN	Other Retail	35.00	-
Hotornot.com	Other Retail	5.95	-
Grand Vu Lodge - Walker, MN	Travel	439.87	-

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Activity on Ms. Taylor's Chase Credit Card
For the period January 1, 2002 through December 31, 2007

Payments and Credits				
Hardin County Solid Waste Disposal Commission Accounts				
Statement Date	Authorized[^]	Unauthorized*	Ms. Taylor's Personal Account	Transaction Date
03/09/07	-	-	500.00	02/24/07
				02/26/07
04/09/07	-	-	500.00	03/19/07
				03/28/07
				04/04/07
05/09/07	-	-	-	04/12/07
				04/13/07
				04/19/07
				04/25/07
				05/02/07
06/09/07	-	-	500.00	05/04/07
				05/10/07
				05/16/07
				05/16/07
				05/17/07
07/09/07	-	-	-	05/20/07
				06/08/07
				06/09/07
				06/11/07
				06/15/07
				06/15/07
08/09/07	-	-	500.00	06/15/07
				06/15/07
				06/30/07
				07/09/07
				07/11/07
			07/27/07	
			07/27/07	
			08/06/07	
			08/06/07	

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
Hotornot.com	Other Retail	5.95	48.41
Beachbody Fitness - CA	Other Retail	132.65	-
Hy-Vee Food & Drug	Clothing/Household Retail	23.29	91.79
Sprint PCS	Electronics Retail	143.42	-
Victoria's Secret - CT	Clothing/Shoes Retail	109.95	-
Convention and Visitors Bureau - San Antonio, TX	Travel	160.00	93.74
Million Dollar Body - CA	Other Retail	41.59	-
United Readers Service - OH	Other Retail	39.90	-
Quadravec Essentials PA	Automotive/Gas	142.73	-
Quadravec Essentials PA	Automotive/Gas	746.13	-
Quadravec Essentials PA	Automotive/Gas	87.08	-
Casey's General Store, Inc	Automotive/Gas	52.49	69.75
Steffensen's	Restaurant	116.07	-
U-Haul	Other Retail	226.22	-
U-Haul	Other Retail	15.54	-
Wal-Mart	Discount Retail	47.38	-
Hy-Vee Food & Drug	Clothing/Household Retail	172.36	39.00
Cabela's Inc - Owatonna, MN	Sporting Goods	42.71	-
United Readers Service - PA	Other Retail	39.90	-
Northern Exposure - Walker, MN	Other Retail	263.58	-
Up North - Walker, MN	Restaurant	36.99	-
Tiger Lily's Boutique - Walker, MN	Other Retail	84.67	-
Cellular Connect	Other Retail	106.95	-
United Readers Service - PA	Other Retail	39.90	77.38
Million Dollar Body - CA	Other Retail	41.59	-
JcPenney Co	Clothing/Shoes Retail	101.62	-
Victoria's Secret	Clothing/Shoes Retail	114.48	-
Casey's General Store, Inc	Automotive/Gas	55.56	-
Garden Gate Florists	Other Retail	27.68	-

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Activity on Ms. Taylor's Chase Credit Card
For the period January 1, 2002 through December 31, 2007

Payments and Credits				
Hardin County Solid Waste Disposal Commission Accounts				
Statement Date	Authorized[^]	Unauthorized[*]	Ms. Taylor's Personal Account	Transaction Date
09/09/07	-	-	500.00	08/09/07
				08/10/07
				08/12/07
				09/05/07
10/09/07	-	-	300.00	09/10/07
				09/21/07
				09/21/07
				09/21/07
				09/24/07
				09/27/07
				09/26/07
				09/29/07
				09/29/07
				10/01/07
				10/01/07
	\$ 21,072.27	44,823.70	10,970.77	

[^] - Account held at Green Belt Band & Trust

^{*} - Account held at Members 1st Community Credit Union

Vendor	Vendor Category	Charges	
		Amount of Purchase	Credit Card Fees
United Readers Service - PA	Other Retail	39.90	75.93
US Cell	Electronics Retail	185.39	-
Casey's General Store, Inc	Automotive/Gas	57.24	-
Casey's General Store, Inc	Automotive/Gas	58.67	-
United Readers Service - PA	Other Retail	39.90	121.04
Cabela's Inc - Owatonna, MN	Sporting Goods	156.43	-
Holiday Station - Lakeville, MN	Automotive/Gas	50.24	-
Comfort Inn & Suites - Ramsey, MN	Travel	106.49	-
Amoco Oil - Walker, MN	Automotive/Gas	55.85	-
Reed's Family Outdoor Outfitters - Walker, MN	Sporting Goods	173.68	-
Tiger Lily's Boutique - Walker, MN	Other Retail	66.03	-
Pilot Travel Center	Automotive/Gas	50.95	-
Super America - Zimmerman, MN	Automotive/Gas	52.34	-
Nami Charity Walk - VA	Recreation	150.00	-
Dale Howard, Inc	Automotive/Gas	1,296.30	-
Total		\$ 77,662.99	2,659.77

Report on Special Investigation of the
Hardin County Solid Waste Disposal Commission

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Melissa J. Knoll-Speer, Staff Auditor
Shannan M. Hoffman, Staff Auditor
James R. Wittenwyler, Staff Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Check to Chase and Co-Market Statement Provided by Ms. Taylor

HARDIN COUNTY SOLID WASTE COMMISSION
PO BOX 722
IOWA FALLS, IA 50126

72-2167739 2979

DATE 7/17/06

PAY TO THE ORDER OF Chase \$ 4329.05

Four Thousand Three Hundred Twenty-Nine and 05/100 DOLLARS

GREEN DELT BANK & TRUST
IOWA FALLS, IOWA 50126

MEMO

TWO SIGNATURES REQUIRED

Sheryl E. Taylor Reg. Daily

0000432905

Check 2979 Amount \$4,329.05 Date 8/14/2006

08142006
074909962

074909962
0730-0033-8
08142006
ENT=1218 TRC=1218 PK=25

0100010725

REG CHASE USA 080906 01010101
081100898 < 58035 135 20000160
2056600189

Check 2979 Back

**Report on Special Investigation of the
Hardin County Solid Waste Disposal Commission**

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copy of Signature Card for Unauthorized Savings Account

Signature Card

APPLICATION FOR MEMBERSHIP

Account Number: [Redacted] Signature of Applicant: _____
Name: HARDIN COUNTY SOLID WASTE
Address: PO Box 722 Iowa Falls IA. 50126
Business Phone: 515-939-5808 Home Phone: _____
Employer: _____ Dept. or Occupation: _____
Soc. Sec. No. of: [Redacted] Spouse's: _____
Tax Ident. No.: _____ First Name: _____
Membership Eligibility: Hardin County Date of Birth: _____

By signing above I hereby make application for membership in and agree to conform to the bylaws and any amendments thereof in the CENTRAL IOWA CREDIT UNION. I also agree to the terms and conditions of any account that I have in the credit union now or in the future and agree that the credit union may change those terms and conditions from time to time.

This application approved by the () Membership Officer.
Date: 4-21-00 Signed: KATHY Chaloupek
Reverse side must be completed. (Person representing approver of application)

(FRONT)

JOINT SHARE ACCOUNT AGREEMENT (*NOT TRANSFERABLE)
CENTRAL IOWA

Central Iowa Credit Union is hereby authorized to recognize any of the signatures subscribed below in the payment or the transaction of any business for this account. The joint owners of this account hereby agree with each other and with said credit union that all sums now paid in on shares, or heretofore paid in on shares by any or all of said joint owners to their credit as such joint owners with all conditions thereon, are and shall be owned by them jointly, with right of survivorship and be the withdrawal or receipt of any of them, and payment to any of them or the survivor or survivors shall be valid and discharge said credit union from any liability for such payment. The joint owners agree to the terms and conditions of the account as established by the credit union from time to time. All of said joint owners may pledge all or any part of the shares in this account as collateral for a loan or loans from the credit union.

Central Iowa Credit Union or authority of the credit union under this agreement shall not be changed or terminated by the joint owners, or any of them except by written notice to said credit union which shall not affect transactions heretofore made.

Account No. _____ Date: _____ 19____
or Tax I.D. No. + Joint Owners (each must sign below) + Date of Birth
Mary Ellen Melby _____

Referenced in 12 CFR Part 204 Reverse side must be completed.

(BACK)

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Selected Deposits to Unauthorized Savings Account

61823

 **CORKERY, INC.**
P.O. BOX 2008
WATERLOO, IA 50704-2008
PH. 319-232-4248 OR 319-236-1344



BANK IOWA
INDEPENDENCE, IOWA
72-2028-739

61823

DATE 9/25/03 AMOUNT **2,490.50

PAY TO THE ORDER OF **Twenty-four Hundred Ninety And 50/100 Dollars*****

HARDIN CO. SOLID WASTE COMMISSION
PO BOX 425
ELBURN, IA 50627

Beverly Miller

061823 0000 2490 50

061823 10/16/2003 111011 \$2,490.50

FOR DEPOSIT ONLY
M.E. SAUNDERS LANDFILL COMM.

> 273975331 <
TELLER #17
OCT 15 2003
MEMBERSHIP CCU
IOWA FALLS / TRAFER

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copy of Composition of Material Report

COMPOSIT-05.wks

COMPOSITION OF MATERIAL

DATE	COMPANY	REF #	#8 NEWS	TIN	PLASTIC	OCC	PAPER	GLASS	MAGAZINES	SCRAP METAL	TOTAL WEIGHT	DATE PAID	AMOUNT	RECYCLED OTHER	WEIGHT
1/3	MDK	A-476				43700					43700	2/1/2005	\$1,864.05		
1/5	MDK	A-477	43660								43660	2/1/2005	\$1,855.55		
1/17	Corkery Ind	A-478		9140	31940			5280			46360	2/24/2005	\$1,953.70		
1/17	ESI	HC								1500	1500				
1/18	MDK	A-479					44480				44480	2/14/2005	\$2,581.75		
1/21	MDK	A-480			41320						41320	2/24/2005	\$1,746.75		
1/28	Corkery Ind	A-481						45660			45660	2/24/2005	\$1,027.35		
1/31	Corkery Ind	A-482	44200								44200	2/24/2005	\$1,878.50		
2/3	Corkery Ind	A-483			36280		3880				44660	3/23/2005	\$1,684.50		
2/4	MDK	A-484				43260					43260	3/1/2005	\$2,377.10		
2/8	Corkery Ind	A-485			41560						41560	3/23/2005	\$1,662.40		
2/10	Corkery Ind	A-486	42020								42020	3/23/2005	\$1,785.85		
2/14	ESI	HC								3620	3620				
2/16	MDK	A-487			42540						42540	3/15/2005	\$1,819.00		
2/18	Corkery Ind	A-488		12580	20320			10500	1700		45100	3/23/2005	\$1,873.90		
2/28	Corkery Ind	A-489	45600								45600	3/23/2005	\$1,938.00		
3/8	MDK	A-490			43920						43920	Brick			
3/9	HC	HC									0			woodchips	35680
3/10	Corkery Ind	A-491					45080				45080	4/22/2005	\$2,084.95		
3/10	HC	HC									0			woodchips	36620
3/11	Pirates	HC									0			tires	5340
3/14	Corkery Ind	A-492		11600	19140			12080			42820	4/22	\$1,907.95		
3/14	ESI	HC								3460	3460				
3/16	Corkery Ind	A-493	42340								42340	4/22/2005	\$1,799.45		
3/17	HC	HC									0			woodchip	65000
3/23	Corkery Ind	A-494							44320		44320	4/22	\$997.20		
3/29	Corkery Ind	A-495			44220						44220	4/22	\$1,879.35		
4/1	Corkery Ind	A-496	44940								44940	5/24	\$1,909.95		
4/6	Corkery Ind	A-497			42820						42820	5/24	\$1,819.85		
4/8	Corkery Ind	A-498		10060	29820			3440			44860	5/24/2005	\$2,136.70		
4/8	MDK	A-499		44340							44340	4/26	\$2,440.90		
4/14	MDK	A-500					46040				46040	4/26	\$2,070.90		
4/18	Corkery Ind	A-501	45040								45040	5/24	\$1,914.20		
4/18	ESI	HC								2040	2040				
4/28	MDK	A-502					44400				44400	5/16/2005	\$1,048.00		

2/4/2008

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Selected Cashier's Checks

ACCOUNT NUMBER	SUFFIX	DATE OF LAST TRANSACTION	PREV BALAI	TRANS. CODE	TRANSACTION AMOUNT	INTERES	PRINCIPAL	NEW BALANCE
								029056

SW \$4980.08

Mary Ellen Mick



Central Iowa
CREDIT UNION

910 S. 12th Avenue • P.O. Box 777
Marshalltown, Iowa 50158 • Telephone 515/752-1582
Toll Free 1-800-245-6199

<p>Central Iowa CREDIT UNION</p> <p>910 S. 12th Avenue • P.O. Box 777 Marshalltown, Iowa 50158 • Telephone 515/752-1582</p>		<p>72-7533 2739</p> <p>029056</p>				
<p>PAY Four thousand nine hundred eighty and 08/100 Dollars</p>						
<p>TO THE ORDER OF Providan</p>		<p>VOID AFTER 180 DAYS</p> <table> <tr> <td>DATE</td> <td>AMOUNT</td> </tr> <tr> <td>6-28-01</td> <td>\$4,980.08</td> </tr> </table> <p>CENTRAL IOWA CREDIT UNION</p> <p><i>[Signature]</i> NON-NEGOTIABLE AUTHORIZED SIGNATURE</p>	DATE	AMOUNT	6-28-01	\$4,980.08
DATE	AMOUNT					
6-28-01	\$4,980.08					
<p>⑈029056⑈</p>						

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Selected Cashier's Checks

ACCOUNT NUMBER	SUFFIX	DATE OF LAST TRANSACTION	PREVIC BALAI	TRANS. CODE	TRANSACTION AMOUNT	INTERES	PRINCIPAL	NEW BALANCE
								030914

SW \$2,500.00

Myra Ellen Mark



MEMBERS 1st
COMMUNITY CREDIT UNION
910 S. 12th Avenue • P.O. Box 777
Marshalltown, Iowa 50158 • Telephone 515/752-1582
Toll Free 1-800-245-6199

MEMBERS 1st COMMUNITY CREDIT UNION		72-7533 273B
910 S. 12th Avenue • P.O. Box 777 Marshalltown, Iowa 50158 • Telephone 515/752-1582		030914
PAY Two thousand five hundred and no/100 Dollars		
TO THE ORDER OF chase Inc.		VOID AFTER 180 DAYS
Remitter: Hardin County Solid Waste	DATE 10-15-03	AMOUNT \$2,500.00
	MEMBERS 1st COMMUNITY CREDIT UNION	
	NON-NEGOTIABLE	
	<i>Arvidson Walker</i> AUTHORIZED SIGNATURE	
⑈030914⑈		

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Selected Cashier's Checks

ACCOUNT NUMBER	DATE OF LAST TRANSACTION	PREVIOUS BALANCE	TRANSACTION AMOUNT	INTEREST	PRINCIPAL	NEW BALANCE
[REDACTED]	SW	\$8600/00				031386

Mary Ellen [Signature]



NCUA
NATIONAL CREDIT UNION ASSOCIATION

MEMBERS 1st
COMMUNITY CREDIT UNION
910 S. 12th Avenue • P.O. Box 777
Marshalltown, Iowa 50158 • Telephone 515/752-1582
Toll Free 1-800-245-6199

<p>MEMBERS 1st COMMUNITY CREDIT UNION 910 S. 12th Avenue • P.O. Box 777 Marshalltown, Iowa 50158 • Telephone 515/752-1582</p> <p>PAY Eight thousand six hundred and no/100 Dollars</p> <p>TO THE ORDER OF <u>Chase</u></p>	<p>VOID AFTER 180 DAYS</p> <p>DATE: 8-4-04 AMOUNT: \$8,600.00</p> <p>MEMBERS 1st COMMUNITY CREDIT UNION</p> <p>NON-NEGOTIABLE AUTHORIZED SIGNATURE</p>
---	--

#031386 [REDACTED] 0009000007#

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Selected Cashier's Checks

ACCOUNT NUMBER	SUFFIX	DATE OF LAST TRANSACTION	PREVIOUS BALANCE	TRANS CODE	TRANSACTION AMOUNT	INTEREST	PRINCIPAL	NEW BALANCE
[REDACTED]	SN		\$3982.00					031573

Mary Ellen Jaylor



MEMBERS 1st
COMMUNITY CREDIT UNION

910 S. 12th Avenue • P.O. Box 777
Marshalltown, Iowa 50158 • Telephone 515/752-1582
Toll Free 1-800-245-6199

MEMBERS 1st
COMMUNITY CREDIT UNION

910 S. 12th Avenue • P.O. Box 777
Marshalltown, Iowa 50158 • Telephone 515/752-1582

PAY Three thousand nine hundred eighty-two and no/100 Dollars

TO THE ORDER OF **Chase**

Remitter: **Hardin County Solid Waste**

72-7533
2736

031573

VALID AFTER 180 DAYS

DATE: **11-16-04** AMOUNT: **\$3982.00**

MEMBERS 1st COMMUNITY CREDIT UNION

[Signature]
NON-NEGOTIABLE
AUTHORIZED SIGNATURE

⑈031573⑈ [REDACTED]

0000000000⑈

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Checks to Chase

HARDIN COUNTY SOLID WASTE COMMISSION
P O BOX 426
ELDORA, IA 50527

72-161739 2411

DATE 7/6/05

PAY TO THE ORDER OF Chase \$ 7823.74

Seven Thousand Eight Hundred Twenty Three and 74/100 DOLLARS

GREEN BELT BANK & TRUST
ONE FIFTH AND MAIN STS
MEMO Operations

TWO SIGNATURES REQUIRED

Ray H. Taylor
Ellen Taylor

⑈0000782374⑈

08/22 Check #2411 \$ 7,823.74

⑈074909962⑈

⑈0720846183⑈

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RETURNED TO POSTAL INSURANCE

63

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Checks to Chase

HARDIN COUNTY SOLID WASTE COMMISSION
PO BOX 722
IOWA FALLS, IA 50126

72-2157739 2697

DATE 1/4/06

PAY TO THE ORDER OF Chase \$ 2463.98

Two Thousand Four Hundred Sixty Three 98/100 DOLLARS

GREEN BELT BANK & TRUST
IOWA FALLS, IOWA 50126

MEMO to: [redacted]

TWO SIGNATURES REQUIRED

Roger Daily Elmer [redacted]

#002697# #0000246398#

Check 2697 Amount \$2,463.98 Date 2/3/2006

02264
0730 0033-8
0203 2006
FRT 264 TBC-2264 PK=25

RESERVE BOARD

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

031100393< 46406 1246200098

AEG CHASE USA 020106

Check 2697 Back

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Checks to Chase

HARDIN COUNTY SOLID WASTE COMMISSION
PO BOX 722
IOWA FALLS, IA 50126

72-2167739 2979

DATE 7/17/06

PAY TO THE ORDER OF Chase \$ 4329.⁰⁵

Four Thousand Three Hundred Twenty-Nine and 05/100 DOLLARS

GREEN BELT BANK & TRUST
IOWA FALLS, IOWA 50126

MEMO _____

NO SIGNATURES REQUIRED

080908 7305320086

0000432905

Check 2979 Amount \$4,329.05 Date 8/14/2006

08113006
074909962

0730-0033-0
08142006
ENT=1218 TRC=1218 PK=25

REG CHASE USA 080908
081100398< 58035 135 2056600189

Check 2979 Back

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copy of Mary Ellen Taylor's Application to Change Health Insurance Coverage

WELLMARK Health Plan of Iowa, Inc. **WELLMARK** Blue Cross and Blue Shield of Iowa **BlueDental** Fort Dearborn Life Insurance Company

Group Application For Health, Dental & Life Insurance New Hire Late Enrollee Special Enrollee Change

This area completed by Employer: Group/Billing Unit No. _____ Department No. _____ Effective Date _____
Employer Name: Hardin County Solid Waste Employer Address: _____

A. Employee Information
Name (First, Middle, Last): MARY ELLEN MARIE TAYLOR Soc. Sec. Disabled? Yes No Medicare Enrolled? Yes No
Address: _____ Male Female Birthdate: 8/15/68
City, State, Zip: IOWA FALLS IA 50126 Marital Status: Single Married Common Law
Telephone: _____ Social Security Number: _____
Language Preference: English Bosnian Cambodian Hmong Spanish Thai Employment Status: Full-Time Part-Time Retiree Cobra
(HMO Only) Vietnamese Other (Please specify): _____ Hire Date: 8/20/14

B. Members Covered (Please indicate who you are choosing to cover.)
Health: Self Spouse Child(ren) Dental: Self Spouse Child(ren) Health Coverage Selected: _____

List Name (First, Middle, Last) of all others to be covered	Birthdate	Social Security Number	Gender	Full-Time Student?	Soc. Sec. Disabled?	Medicare Enrolled?
Spouse <u>TERRY NEAL TAYLOR</u>	<u>12/21/55</u>	_____	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Dependent <u>KAMERON JUDE TAYLOR</u>	<u>1/6/98</u>	_____	<input type="checkbox"/> M <input checked="" type="checkbox"/> F	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Dependent _____	_____	_____	<input type="checkbox"/> M <input type="checkbox"/> F	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Dependent _____	_____	_____	<input type="checkbox"/> M <input type="checkbox"/> F	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

C. Event(s) or Reason(s) for Changing Contract
 Marriage Death Divorce Birth/Adoption Change of Spouse's Employment Other, Specify: _____ Date of Event: _____

D. Medicare Coverage:
Name of person covered by Medicare: _____ Effective Date (Part A): _____
Medicare ID (HIC) No.: _____ Effective Date (Part B): _____

E. Other Carrier Information
Will you, your spouse or your dependents keep other health coverage in addition to this Wellmark, Inc. coverage?
 Yes No If yes, please complete the following section.
Name (First, Middle, Last): _____ Policy No.: _____
Employer (if applicable): _____ Who is covered by the other health plan?
Insurance Company/HMO Name and Address: _____ Self Spouse Children
Effective Date: _____

F. Prior Coverage Information:
Did you have health coverage in the last 63 days? Yes No If yes, please complete the following:
Name of Ins. Co.: WELLMARK Blue Cross Blue Shield Policy No.: _____
Covered Person(s): TERRY TAYLOR & KAMERON TAYLOR Effective Date: _____ End Date: 3/1/14

Life Options (Optional)	Date of Birth	Social Security #	Relationship	Benefit %	Coverage	Volume	Premium
Primary Beneficiary					<input type="checkbox"/> Life <input type="checkbox"/> AD&D <input type="checkbox"/> Dep Life <input type="checkbox"/> ST Disability	\$	\$
Primary Beneficiary					<input type="checkbox"/> Supp Life <input type="checkbox"/> Supp AD&D <input type="checkbox"/> Other	\$	\$
Contingent Beneficiary					TOTAL	\$	\$

Employee Salary: Weekly Monthly Annual \$ _____ Occupation: _____ Insurance Class: _____

H. Waiver of Enrollment (Please complete if you are waiving health, dental or life benefits.)
 I waive health coverage for my dependents and myself. Please indicate one of the following reasons:
 I (We) have coverage under another health care benefit plan. I (We) do not wish to enroll in the health plan.
 I waive dental coverage for my dependents and myself.
 I (We) have coverage under another dental plan. I (We) do not wish to enroll in the dental plan.
 I waive life coverage.

Note: If you are declining enrollment for yourself or your dependents (including your spouse) because of other health insurance coverage, you may in the future be able to enroll yourself or your dependent in this plan, provided that you request enrollment within 30 days after your other coverage ends. In addition, if you have a new dependent as a result of marriage, birth, adoption, or placement for adoption, you may be able to enroll yourself and your dependents, provided that you request enrollment within 30 days after the marriage, birth, adoption, or placement for adoption.

I. Agreement and Certification:
I have read and understand the Agreement and Certification language on the back of this application and acknowledge receipt of a fully completed copy of this application.

Employee Signature: Mary Ellen Taylor Date: 2/27/14

N-5411 (MW,C) 7/01

White - Wellmark, Inc. Yellow - Employer Pink - Member/Enrollee

**Report on Special Investigation of the
Hardin County Solid Waste Disposal Commission**

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Selected Travel Reimbursement Logs and Expenditure Reports

**TRAVEL REIMBURSEMENT LOG
HARDIN COUNTY SOLID WASTE**

NAME Mary Ellen SOCIAL SECURITY NO. _____
ADDRESS _____ CALENDER YEAR 2007

MONTH	DAY	BEGINNING	ENDING	BUSINESS PURPOSE CONTACT	MILES DRIVEN	OTHER EXPENSES
7	25			Ellettsville - Jacksons Shawndell Home Care	20	
7	26			Shively Center Council Mtg.	58	
8	9			Ellettsville - Expend Ed	21	
9	7			Ellettsville - Ins. Mtg	21	
9	10			Radcliffe - PA W Bank	35	
9	12			Ellettsville - Expend Ed	21	
9	14			Radcliffe - PA W Bank	35	
9	19			Ellettsville - Ed G.P. - Ken	37	
10	5			Jawa Falls Grassy City Hall Post Office	23	
10	22			Lincoln - Ken Keland	156	

APPROVED
Mary Ellen
PAID M.E.

TOTAL MILES TRAVELED MONTH OF July - Mt 2007 427 x 28 = \$ 145.18
34

Special Investigation of the
Hardin County Solid Waste Disposal Commission

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EXPENDITURE REPORT
OCTOBER / 2007 EXPENDITURES
APPROVED NOVEMBER 2007

	COMPANY	CK#	COST CENTER	Oct-07 AMOUNT	Nov-07 AMOUNT
10/11	NISSLY & NISSLY (payroll 9/30-10/13)	3622	6100	\$ 6,595.28	
	GREENBELT BANK (payroll tax)	Debit	2025	\$ 2,048.19	
	COLLECTION SERVICES CENTER	Debit	6100	\$ 324.45	
	IDNR (loan payment #26)	3637	2060	\$ 14,053.86	
10/30	NISSLY & NISSLY (payroll 10/14-10/27)	3636	6100	\$ 6,612.16	
	GREENBELT BANK (payroll tax)	Debit	2025	\$ 2,054.53	
	COLLECTION SERVICES CENTER	Debit	6100	\$ 324.45	
	PUBLIC EMPLOYEE HEALTH (medical 11/1-12/1)	3638	6370	\$ 7,154.97	
	FORT DEARBORN LIFE (11/1-12/1)	3639	6370	\$ 24.50	
10/25	DEWEY FORD (new van)	3623	1100	\$ 30,626.00	
10/25	MIKE'S MOBILE SHREDDING (co-market)	3624	6681	\$ 3,264.30	
10/25	BELL RECYCLING (co-market)	3625	6681	\$ 706.65	
10/25	UBC (co-market)	3626	6681	\$ 39.90	
10/25	BERRY IOWA CORP. (co-market)	3627	6681	\$ 507.85	
10/25	HYVEE (co-market)	3628	6681	\$ 215.20	
10/25	CAMPBELL SUPPLY (co-market)	3629	6681	\$ 59.00	
10/25	GRUNDY CENTER (co-market)	3630	6681	\$ 2,922.95	
10/25	ACKLEY FOODS (co-market)	3631	6681	\$ 45.80	
10/25	TASSLER, INC. (co-market)	3632	6681	\$ 791.10	
10/25	CITY OF CONRAD (co-market)	3633	6681	\$ 197.20	
10/25	BRIAN FOREHAND (co-market)	3634	6681	\$ 99.90	
	TOTAL			\$ 78,668.24	\$ -
	RIWMA (ldf operations dec 07)	3640	6035	\$ 54,928.40	
	RIWMA (land purchase oct 07)	3641	2021	\$ 1,000.00	
	HARDIN COUNTY SOLID WASTE - fy 07 cont. (oct)		1033	\$ 850.00	3642
	HARDIN COUNTY SOLID WASTE - (recycling income)		1033	\$ 20,564.98	3643
	HARDIN COUNTY SOLID WASTE - vehicle replace - c		1033	\$ 5,100.00	3644
	METRO WASTE AUTHORITY (HHW@.87 per capita)		6010	\$ 3,998.74	3645
	MONROE OFFICE (supplies)	3646	6440	\$ 1.80	
	PREMIER OFFICE EQUIP (copier)	3647	6440	\$ 68.00	
	BANKERS LEASING CO. (copier lease)	3648	6440	\$ 126.00	
	ISOSWO (membership renewal)	3649	6170	\$ 169.00	
	HEART OF IOWA	3650	6392	\$ 186.82	
	MARY ELLEN TAYLOR (mileage july/oct 722)	3651	6160	\$ 245.18	
10/25	STEVE TRUSTY (mileage 148)	3635	6160	\$ 50.32	
	NISSLY & NISSLY (bookkeeping)	3652	6365	\$ 300.00	
	IPERS (oct)	DEBIT	2040	\$ 1,833.00	
	TREASURER OF IA (state w.h. - oct)	DEBIT	2035	\$ 727.00	
	TOTAL			\$ 168,817.48	\$ -

RECYCLING COSTS

FARM SERVICE (diesel / lube)	3653	6675	\$ 3,347.93
MIDLAND POWER	3654	6395	\$ 2,172.43
US CELLULAR	3655	6392	\$ 166.10
ARAMARK UNIFORM (rugs)	3656	6683	\$ 79.36
CULLIGAN	3657	6390	\$ 87.30
CAVERT WIRE (old baling wire)	3658	6680	\$ 647.40
NAPA AUTO PARTS - IOWA FALLS(operations)	3659	6680	\$ 9.89
ELDORA AUTO PARTS (vehicle maint.)	3660	6665	\$ 58.53

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Selected Travel Reimbursement Logs and Expenditure Reports

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ARAMARK UNIFORM (rugs)		6683	\$ 79.36	
CULLIGAN		6390	\$ 87.30	
CAVERT WIRE (old baling wire)		6680	\$ 647.40	
NAPA AUTO PARTS - IOWA FALLS(operations)		6680	\$ 9.89	
ELDORA AUTO PARTS (vehicle maint.)		6665	\$ 58.53	

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Authentic Quadratec Invoice and Invoice Submitted by Ms. Taylor

**Your Order
Document**

CCOUNT #: 0028632198 ORD. #: P137024200028
TERRY TAYLOR
IOWA FALLS, IA 50126



Quality, Value, and Service.

SHIP TO:
TERRY TAYLOR
IOWA FALLS, IA 50126

QTY	ITEM NO.	DESCRIPTION	UNIT PRICE	EXT. PRICE	WHSE. LOC.
1	16201 002	SUPERRIDE STEERING STABILIZER 87-06	45.99	45.99	DD01BB02
1	16021 06	POLY SHOCK BOOT YELLOW	0.00	0.00	DD06AA03
1	12521 910	TRANS CASE SHIFTBRACKET AX5/NV3550 ONLY	89.99	89.99	
1	*12521 902	TRANS CASE SKID PLATE SHOE MANUAL			CC05BB05
1	*12521 901	TRANSFER CASE SHIFTER BRACKET TJ			CC05BB03

04/25/07 CJMH07A HJM CS11 04/25/07 0000638517 07 0
PLEASE INCLUDE A QUADRATEC JEEP (GRAND) CHEROKEE
CATALOG WITH THIS ORDER!!

Net Product \$ 135.98
P & H 6.75
Total Shipment \$ 142.73
Amt Charged to MC 142.73

Authentic invoice

Special Investigation of the
Hardin County Solid Waste Disposal Commission

Copies of Authentic Quadratec Invoice and Invoice Submitted by Ms. Taylor

**Your Order
Document**

ACCOUNT #: 0028632198 ORD. #: P137024200036
TERRY TAYLOR
IOWA FALLS, IA 50126



SHIP TO:
TERRY TAYLOR
IOWA FALLS, IA 50126

Quality, Value, and Service.

QTY	ITEM NO.	DESCRIPTION	UNIT PRICE	EXT. PRICE	WHSE. LOC.
1	16207 011	SUPERIDE 4 INCH LIFT 97-02 WRANGLER KIT	686.99	686.99	ZD03EE10
1	*16204 000	SUPERLIFT LOWER CONTROL ARM PAIR 5073			

04/25/07 CJMH07A HJM CS11 05/02/07 0000641162 05 0
PLEASE INCLUDE A QUADRATEC JEEP (GRAND) CHEROKEE
CATALOG WITH THIS ORDER!!

Net Product \$ 686.99
P & H 59.14
Total Shipment \$ 746.13
Amt Charged to MC 746.13

**Your Order
Document**

ACCOUNT #: 0028632198 ORD. #: P137024200044
TERRY TAYLOR
IOWA FALLS, IA 50126



SHIP TO:
TERRY TAYLOR
IOWA FALLS, IA 50126

Quality, Value, and Service.

QTY	ITEM NO.	DESCRIPTION	UNIT PRICE	EXT. PRICE	WHSE. LOC.
1	*16205 000	SUPERLIFT COIL SPRING-FRONT PAIR 550			0004AA01
1	*16205 001	SUPERLIFT COIL SPRING-REAR PAIR 551			0004AA02
1	*16206 005	SUPERLIFT KIT BOX 5064			0005AA01

04/25/07 CJMH07A HJM CS11 05/02/07 0000641116 05 0
PLEASE INCLUDE A QUADRATEC JEEP (GRAND) CHEROKEE
CATALOG WITH THIS ORDER!!

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Authentic Invoices

