



**OFFICE OF AUDITOR OF STATE**  
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**NEWS RELEASE**

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FOR RELEASE March 19, 2010

Auditor of State David Vaudt today released a report on a special investigation of the City of New Albin for the period January 1, 2006 through July 31, 2009. The special investigation was requested by City officials after the former City Clerk, Stephanie Ahles, submitted a resignation letter which stated, in part, "over the past year and a half, I have been embezzling funds from the City." The letter also stated she had ordered personal items from certain vendors.

Vaudt reported the special investigation identified \$32,735.08 of improper and unsupported disbursements. Vaudt also reported it was not possible to determine if there were undeposited collections because of the nature of the records available at the City.

The \$29,811.64 of improper disbursements consisted of \$27,250.48 of personal items purchased from vendors such as Dell, Sears, Home Depot, LTD Commodities and several office supply companies. The personal items purchased include household items, home improvement items, lawn ornaments and electronics. Specifically, 9 digital cameras, 4 camcorders, 2 computers, a high definition television, a digital voice recorder, a pearl and white sapphire pendant and tools were identified. With the exception of \$1,092.10, all improper purchases were paid for with City funds. The remaining improper disbursements include \$1,908.57 of reimbursements to Ms. Ahles, \$236.08 of payroll and reimbursements to Christopher Ahles, the husband of the former Clerk, and \$300.00 of checks issued to cash.

The unsupported disbursements of \$2,923.44 include \$1,226.22 in payroll and reimbursements to Mr. Ahles and \$1,527.00 in payments to Ms. Ahles and her sister for cleaning at the Senior Apartments.

Vaudt also reported the procedures identified approximately \$139,600.00 of property taxes not levied because the City Clerk's duties were not properly performed by Ms. Ahles. Because property taxes were not levied, City officials sent pledge cards to residents and asked for donations in lieu of their property taxes. By mid-December, the City had collected approximately \$140,000.00 of donations.

The report also includes recommendations to strengthen the City of New Albin's internal controls and overall operations, such as improvements to segregation of duties, maintaining proper supporting documentation for disbursements and ensuring utility billings, collections and delinquencies are reconciled each month. In addition, Vaudt recommended disbursements be approved by the Council, minutes be properly signed in accordance with the *Code of Iowa* and the Council review charge accounts.

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

A copy of the report is available for review in the Office of Auditor of State and on Auditor of State's web sit at <http://auditor.iowa.gov/specials/index.html>.

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**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF NEW ALBIN  
  
FOR THE PERIOD  
JANUARY 1, 2006 THROUGH JULY 31, 2009**

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Auditor of State's Report

To the Honorable Mayor and  
Members of the City Council:

As a result of the alleged improprieties regarding certain disbursements and at your request, we conducted a special investigation of the City of New Albin. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2006 through July 31, 2009. Based on a review of relevant information and discussions with City officials, Council members and staff, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed the activity in the bank accounts held by the City to identify any unusual activity. We also examined redeemed checks, images of checks, deposit slips and related documents for propriety.
- (3) Scanned all disbursements from the City's accounts for reasonableness. We also examined documentation for certain disbursements to determine if they were appropriate, properly approved and supported by adequate documentation.
- (4) Obtained and reviewed statements and invoices for activity related to credit card or other charge accounts established in the City's name to determine the propriety of activity.
- (5) Reviewed payroll disbursements to determine if:
  - all disbursements were authorized and supported by timesheets,
  - transactions recorded in the payroll journal agreed with actual payroll checks distributed,
  - the net pay and withholdings were properly calculated and
  - withholdings for taxes and retirement contributions were properly remitted.
- (6) Examined all reimbursements made to the former City Clerk and her husband to determine if payments were properly approved and supported.
- (7) Examined deposits to the City's bank accounts to determine the source, purpose and propriety of each deposit and to determine deposits were made intact.
- (8) Confirmed payments to the City by the State of Iowa and Allamakee County to determine whether they were properly deposited to the City's accounts.
- (9) Reviewed the utility system billing and collection records to determine collections were properly accounted for and deposited.

- (10) Obtained and reviewed personal bank statements for accounts held by the former City Clerk to identify the source of certain deposits. We also reviewed disbursements from the accounts to determine if any payments were made to the City.

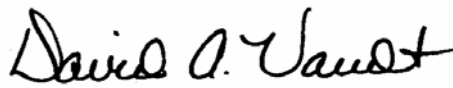
These procedures identified \$32,735.08 of improper and unsupported disbursements. We were not able to determine if there were undeposited collections because of the nature of the records available at the City. A portion of the utility collections were composed of cash. In Ms. Ahles' resignation letter, she stated she had embezzled City funds and "started as just borrowing cash ... and worked its way into ordering personal items ... ."

The procedures also identified approximately \$139,600.00 of property taxes not levied because the City Clerk's duties were not properly performed by Ms. Ahles. However, approximately \$140,000.00 of donations had been received from citizens by mid-December 2009 in lieu of their property taxes. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **N** of this report.

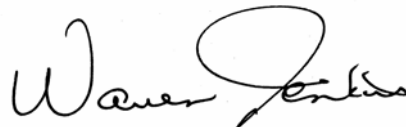
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of New Albin, other matters might have come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

Copies of this report have been filed with the Allamakee 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 City of New Albin and the Iowa 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

December 16, 2009

City of New Albin  
Investigative Summary

**Background Information**

The City of New Albin is located in Allamakee County and has a population of 527. Stephanie Ahles became the City Clerk on January 1, 2006. As the City Clerk, Ms. Ahles was responsible for:

- 1) Receipts – collections, posting to the accounting records, deposit preparation and depositing of the receipts,
- 2) Disbursements – making purchases, presentation of disbursements to the Council, maintaining supporting documentation, check preparation and signing, distribution and posting to the accounting records,
- 3) Payroll – calculation, check preparation and signing, distribution and posting to the accounting records,
- 4) Utility billings – preparation and mailing of billings, receipt and deposit of collections, posting to customer accounts and accounting records, deposit preparation and deposit of collections,
- 5) Bank accounts – reconciliation of monthly bank statements to accounting records,
- 6) Reporting – preparation of Council minutes and financial reports.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Allamakee County and remitted to the City. Revenue is also received throughout the year from households and businesses in the City for water, sewer and garbage services. In addition, the City collects various licenses and permits. All collections are to be deposited in the City's checking account. All City disbursements are to be made by check signed by the City Clerk. All disbursements are to be approved by the Council at the Council meetings.

The City owns an apartment building commonly referred to as the New Albin Senior Apartments. There are 6 apartments within the building, as well as a common area and a laundry room. Oversight of the operation of the apartments is provided by a committee of citizens. The City has established 2 bank accounts related to the operation of the apartments which are maintained by the City Clerk. The City collects rental fees made by or on behalf of residents in the apartments. The rental fees are to be deposited to the checking account from which the loan payments for the apartment building are made. Funds are also transferred from the account into a separate checking account referred to as the "Senior Apartments" account. The costs of maintaining the apartments are paid from the Senior Apartments account. These costs are to be approved by the committee of citizens.

Bank statements and check images for the checking accounts are not periodically reviewed by members of the Council or anyone independent of the City's or Apartments' financial transactions. The City also has several savings accounts. There was minimal activity in the savings accounts. The bank statements for the savings accounts were not periodically reviewed by anyone independent of the City's financial transactions.

On July 26, 2009, Ms. Ahles submitted her resignation as City Clerk, which was effective immediately. According to the Mayor, her resignation was unexpected. Her resignation letter addressed to the Mayor and Council stated "Over the past year and a half, I have been embezzling funds from the City." The letter also stated she had ordered personal items from certain vendors. In addition, the letter stated she had not completed the Annual Financial Report (AFR) for fiscal year 2008 or the budget for fiscal year 2009. A copy of the resignation letter is included in **Appendix 1**.

Prior to the Ms. Ahles submitting her resignation, a representative the Office of Auditor of State contracted Ms. Ahles several times regarding the City's Annual Financial Report (AFR) which was due on December 1, 2008 and had not yet been submitted. The last time the Auditor's representative spoke with Ms. Ahles regarding the AFR was on July 23, 2009. At that time, she stated she had been ill, but she was doing everything she could to get the AFR completed.

Because the City's AFR was not submitted by the deadline, the City's budget for fiscal year 2009 could not be certified by the Iowa Department of Management. As a result, the City was not eligible to receive State funding, including Road Use Tax and Local Option Sales Tax, beginning in July 2009. These funding sources are typically approximately 18% of the City's annual revenues. In addition, because the City did not have a certified budget, property taxes were not assessed to property owners by the County. As a result, the City lost \$139,600 of property taxes, or 30% of its revenues, for the fiscal year beginning in July 2009. According to the Mayor, the City's bank also contacted him in July 2009 because the City's bank account was overdrawn.

As illustrated by **Appendix 1**, the former Clerk's resignation letter suggested the Mayor contact the Office of Auditor of State. After her resignation, the Mayor requested the Office of Auditor of State perform an investigation of the City's financial transactions and assist in the preparation of the AFR. As a result, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2006 through July 31, 2009. We also performed procedures to ensure the City was able to complete and submit the AFR for the fiscal year ended June 30, 2008.

### **Detailed Findings**

These procedures identified \$32,735.08 of improper and unsupported disbursements. We were not able to determine if there were undeposited collections because of the nature of the records available at the City. A portion of the utility collections were composed of cash. In Ms. Ahles' resignation letter, she stated she had embezzled City funds and "started as just borrowing cash ... and worked its way into ordering personal items ... ."

The procedures also identified approximately \$139,600.00 of property taxes not levied because the City Clerk's duties were not properly performed by Ms. Ahles. However, approximately \$140,000.00 of donations had been received from citizens by mid-December 2009 in lieu of their property taxes.

The \$29,811.64 of improper disbursements include \$27,250.48 of personal purchases made at a number of vendors, including Dell, Sears, LTD Commodities, Home Depot, Lowe's and various office supply stores. The remaining improper disbursements of \$2,561.16 include \$1,908.57 of reimbursements to Ms. Ahles, \$236.08 in payments to Mr. Ahles and checks totaling \$300.00 issued for cash.

The unsupported disbursements of \$2,923.44 include payments to Mr. Ahles for payroll and reimbursements and payments to Ms. Ahles and her sister for cleaning.

Of the \$32,735.08 of improper disbursements, \$29,753.78 was paid from the City's checking account, \$1,889.20 was paid from the City's Senior Apartments' checking account and \$1,092.10 was paid from Ms. Ahles' personal account or other non-City sources. All findings are summarized in **Exhibit A** and a detailed explanation of each finding is below.

### **IMPROPER DISBURSEMENTS**

During our investigation, we reviewed bank statement activity from the City's checking accounts for the period January 1, 2006 through July 31, 2009 and identified several improper and unsupported disbursements. The improper and unsupported disbursements are explained in more detail in the following sections of this report. As previously stated, Ms. Ahles began employment as the City Clerk on January 1, 2006.



As stated previously, checks issued from the City's checking account required only Ms. Ahles' signature. Ms. Ahles prepared and provided a listing of bills to Council members at the monthly Council meetings. The listings included the payee and amount of each payment. Based on a review of the description provided by the Clerk on the stub of each check issued from the City's account, members of the Council approved disbursements. The review was performed by 2 members of the Council which was documented by their initials on the stub. We compared the disbursements from the City's account to the stubs reviewed and initialed by the Council members and identified several disbursements which were not approved.

As the Clerk, Ms. Ahles was authorized to make purchases for the City. As stated previously, Ms. Ahles specified certain suppliers in her resignation letter from whom she had ordered personal items. The vendors specified included Reliable, Office Depot, Quill, Sears, Home Depot, Lowe's and LTD Commodities. During our review of the disbursements from the City's checking account, we identified payments to these vendors which included personal purchases. Specifically, we identified a number of household items and the following items:

**Table 1**

| <b>Items purchased</b>               | <b>Vendors</b>        |
|--------------------------------------|-----------------------|
| 9 digital cameras                    | Office Depot and Dell |
| 4 camcorders                         | Dell and Quill        |
| 2 computers                          | Dell                  |
| 1 color laser jet printer            | Quill                 |
| 2 digital voice recorders            | Dell and Reliable     |
| 1 high definition television         | Dell                  |
| 1 home theater system                | Sears                 |
| 1 <i>Sony</i> micro component system | Quill                 |

**Purchases from Vendors** – We identified personal purchases from several vendors, including the vendors listed in **Table 1**. The vendors and the related amount of personal purchases identified are listed in **Table 2**.

**Table 2**

| <b>Vendor</b>                 | <b>Improper Purchases*</b> | <b>Less: Payments by Ms. Ahles^</b> | <b>Net Improper Amount</b> |
|-------------------------------|----------------------------|-------------------------------------|----------------------------|
| a) Dell Business Credit       | \$ 6,612.93                | (240.00)                            | 6,372.93                   |
| b) Home Depot                 | 3,702.94                   | (206.89)                            | 3,496.05                   |
| c) Lowe's Commercial Services | 1,735.12                   | (245.00)                            | 1,490.12                   |
| d) LTD Commodities            | 3,788.45                   | (400.21)                            | 3,388.24                   |
| e) Office Depot               | 1,990.47                   | -                                   | 1,990.47                   |
| f) Quill                      | 5,027.02                   | -                                   | 5,027.02                   |
| g) Reliable Office Supplies   | 1,106.80                   | -                                   | 1,106.80                   |
| h) Sears                      | 2,959.34                   | -                                   | 2,959.34                   |
| i) Sam's Club                 | 327.41                     | -                                   | 327.41                     |
| Total                         | \$ 27,250.48               | (1,092.10)                          | 26,158.38                  |

\* - Including any beginning balance, if applicable.

^ - Or other non-City sources.

When Ms. Ahles prepared disbursements, she was to attach appropriate supporting documentation to the stub which detached from each check she issued from the City's checking account. The support included invoices, billing statements or other appropriate documentation which described what was purchased, the vendor and the amount of the purchase. According to Council members we spoke with and based on our observations, 2 Council members reviewed the support for the disbursements and initialed the check stubs to document their review. However, a number of the disbursements to the vendors listed in **Table 2** were not reviewed by the Council members or detailed information was not provided for their review.

In addition, the supporting documentation attached to the stubs for some payments to these vendors included just the first page of a statement to the check stub. Typically, the pages attached to the stubs did not include detailed descriptions of what was purchased. Also, a number of the payments to these vendors were not included in the minutes of the Council meetings. An example of the documentation attached to a stub is included in **Appendix 2**.

The improper purchases made from each of the vendors identified are discussed in the following paragraphs.

- a) **Dell Business Credit** – We identified several payments to Dell Business Credit (Dell). Based on a letter found near Ms. Ahles' desk at City Hall, we determined she applied for and obtained a Dell account in the City's name in September 2006. The account had a credit limit of \$5,000.00. Because detailed invoices were not available at the City to support the payments, we obtained monthly statements and invoices directly from Dell.

Using the information received from Dell, we summarized the account activity from September 2006 through July 2009. The activity is listed in **Exhibit B** and summarized in **Table 3**.

| <b>Description</b>                         | <b>Amount</b>      |
|--------------------------------------------|--------------------|
| Beginning balance                          | \$ -               |
| Add:                                       |                    |
| Purchases                                  | \$ 5,952.95        |
| Finance and late charges                   | 874.33             |
|                                            | <u>6,827.28</u>    |
| Less payments from:                        |                    |
| City's checking account                    | (5,106.97)         |
| Stephanie Ahles' personal checking account | (215.00)           |
|                                            | <u>(5,321.97)</u>  |
| Ending balance as of July 22, 2009         | <u>\$ 1,505.31</u> |

As illustrated by **Table 3**, \$5,952.95 of purchases were made on the Dell account. **Exhibit B** lists the specific items purchased and whether the items were an appropriate use of the City's funds or if the items purchased were improper because they were personal in nature. As illustrated by the **Exhibit**, the sales tax for all purchases is an improper use of City funds. Each of the items listed in the **Exhibit** were shipped to Ms. Ahles' personal residence.

The items purchased included a Dimension 5150 computer for \$868.00 purchased in September 2006 and an Inspiron 1526 computer purchased for \$1,153.00 in August 2008. Neither computer could be located at the City. We also identified other computer-related purchases, including software (photo album 6, internet security suite and McAfee internet security suite), ink cartridges and a laptop case.

Attached to the invoice for the Dimension computer was a copy of a \$25.00 personal check written to the City from Ms. Ahles' personal checking account. In the memo line, she wrote "computer 1<sup>st</sup> payment." A copy of the personal check is included in **Appendix 3**. By reviewing Ms. Ahles' personal bank statements, we determined the check cleared her account.

We also determined 5 cameras and a camcorder costing from \$179.95 to \$339.99 were purchased. None of the cameras were located at the City. In addition to the cameras and camcorder, purchases of camera accessories, such as an accessory kit, camera case and an extended warranty, were identified. The cost of these purchases ranged from \$19.99 to \$79.00.

Other purchases included a digital voice recorder for \$129.00, a 37-inch widescreen LCD Monitor (high definition television) for \$1,085.07, 2 wall mounts for flat panel TVs (\$71.95 and \$99.99) and other TV accessories. None of the items were located at the City.

As illustrated by **Table 3**, payments on the account totaled \$5,321.97. The City made 18 payments which total \$5,106.97. We also identified 4 payments which total \$215.00 from Ms. Ahles' personal account.

As shown in **Exhibit B**, of the 18 payments made to Dell from the City's checking account, only 2 were approved by the Council. The 2 payments total \$387.94. By reviewing the documents supporting the payments, we determined Ms. Ahles presented just the first page of a statement to the Council. She attached the page to the check stub and omitted any pages which specifically listed what was purchased. The first payment was for a portion of the balance due and is not identifiable to a specific purchase. However, the only appropriate purchases previously made on the account totaled \$91.11 as of the date of the payment. The second payment was for the purchase of an extended service plan for a camera or camcorder, a wall mount kit for a large flat panel display and the related tax. The purchase was personal in nature.

Also as illustrated by **Table 3** and **Exhibit B**, \$1,505.31 was outstanding on the Dell account as of July 22, 2009. The City has not made any additional payments since that date. Because the account was established in the City's name, the City has an obligation to pay the remaining balance. As a result, the remaining balance is included in the amount included in **Exhibit A** as an improper disbursement.

**Table 4** shows the calculation of the payments made with City funds for this account. The \$6,612.93 of improper purchases is included in **Exhibit A** along with the \$240.00 of payments by Ms. Ahles.

| <b>Table 4</b>                                                          |                   |
|-------------------------------------------------------------------------|-------------------|
| <b>Description</b>                                                      | <b>Amount</b>     |
| Total purchases, finances and late charges                              | \$ 6,827.28       |
| Less: Proper purchases                                                  | (214.35)          |
| Improper purchases                                                      | 6,612.93          |
| Less payments by Ms. Ahles:                                             |                   |
| Reimbursement                                                           | \$ (25.00)        |
| Payments on account                                                     | (215.00) (240.00) |
| Improper payments by City, including ending balance as of July 22, 2009 | \$ 6,372.93       |

- b) **Home Depot** – In early 2007, a Home Depot credit account was established in the City’s name with a credit limit of \$2,000.00. Because detailed invoices for purchases made on the account were not available at the City, we obtained monthly statements and the related invoices directly from Home Depot for the period of May 1, 2007 through July 2009. Representatives of Home Depot were unable to retrieve statements prior to May 1, 2007.

The account activity is summarized in **Exhibit C**. As illustrated by the **Exhibit**, the May 2007 statement showed the account had a balance of \$383.58 from the prior months’ activity. Using the information received from Home Depot, we summarized the account activity from May 2007 through July 2009 in **Table 5**.

|                                            |             | <b>Table 5</b> |          |
|--------------------------------------------|-------------|----------------|----------|
| <b>Description</b>                         |             | <b>Amount</b>  |          |
| Beginning balance                          |             | \$             | 383.58   |
| Add:                                       |             |                |          |
| Purchases                                  | \$ 3,009.09 |                |          |
| Finance and late charges                   | 310.27      |                | 3,319.36 |
| Subtotal                                   |             |                | 3,702.94 |
| Less payments from:                        |             |                |          |
| City's checking account                    | (3,296.05)  |                |          |
| Senior Apartments' checking account        | (200.00)    |                |          |
| Subtotal City accounts                     | (3,496.05)  |                |          |
| Stephanie Ahles' personal checking account | (206.89)    | (3,702.94)     |          |
| Ending balance as of August 15, 2009       |             | \$             | -        |

As illustrated by the **Table**, \$3,009.09 of purchases were made using the Home Depot account and \$310.27 of finance and late charges were incurred. By reviewing the monthly statements obtained from Home Depot, we determined all the purchases were made on-line. We also determined the related invoices obtained from Home Depot did not include a detailed description of the items purchased. According to a Home Depot representative, items purchased through its website do not include a detailed description. Instead “purchase” or “S/O”, which stands for special order, will appear on the invoice. As a result, we are unable to determine the specific items purchased.

By reviewing the statements obtained from Home Depot, we determined all purchases except 1 were made on-line. We are unable to determine where the purchases were shipped. The remaining purchase was made in Onalaska, WI, which is approximately 30 miles from the City.

**Exhibit C** lists the department from which the items were purchased and whether the items were an appropriate use of the City’s funds or if the items purchased were improper because they were personal in nature. As illustrated by the **Exhibit**, purchases were made from the kitchen and bath, electrical and lighting, seasonal and wallpaper and blinds departments. According to City officials we spoke with, there would not be a reason to purchases these types of items for the City.

Because items purchased at lumber or hardware stores such as the Home Depot are typically made by or at the request of the public works or maintenance staff, we discussed the purchases with the City’s Public Works Director. According to the Public Works Director, he was not aware of any purchases from Home Depot. He stated the

City previously had an account with Home Depot. However, he thought it had been closed for years. He was not aware an account had been reestablished. The Public Works Director stated he typically purchases items from a Menards store where the City has had an account for years. We reviewed several Menards purchases made by the City. They were properly approved and included items which are proper for the City's operations.

Between October 17, 2007 and November 19, 2007, 6 purchases which total \$1,294.24 were made on the City's Home Depot account. Of this amount, \$919.75 was for purchases of kitchen and bath items, hardware, blinds and wallpaper.

We reviewed records located at the City which included Ms. Ahles' personal e-mail address. We searched for her e-mail address on the web and found where she rated a product on the Home Depot website on November 13, 2007. The testimonial from Ms. Ahles states the following:

"Very sturdy knobs! They are a beautiful compliment to our cupboards.

Well worth the money!"

A copy of the testimonial from the website is included in **Appendix 4**. It appears the testimonial is related to the \$42.83 purchase on October 22, 2007 described as "Goods and services hardware." As illustrated by the **Appendix**, if a customer writes a review, they have a chance to win a gift card.

As illustrated by **Exhibit C**, 17 payments were made on the account between May 17, 2007 and July 31, 2009, ranging in amount from \$32.27 to \$340.59. As illustrated by **Table 4**, not all of the payments were made from the City's checking account. An on-line payment was made on July 27, 2009 for \$206.89. By reviewing Ms. Ahles' personal bank statements, we determined the payment was made from her checking account. The payment satisfied the remaining outstanding balance on the account. In addition, the \$200.00 payment made in May 2007 was made from the City's Senior Apartments' checking account.

None of the payments listed in the **Exhibit** were approved by the Council. By reviewing the documents supporting the payments, we determined Ms. Ahles attached just the first page of a statement to the check stub. However, the stub was not initialed by a Council member to document their review and approval. In addition, the payments to Home Depot were not included in the minutes of the Council meetings.

Because none of the purchases from Home Depot are appropriate for City operations, the \$3,702.94 of purchases and finances charges is included in **Exhibit A** along with the \$206.89 paid from Ms. Ahles' personal account.

- c) **Lowe's Commercial Services** – In early 2007, a credit account was established at Lowe's in the City's name with a credit limit of \$1,200.00. Because detailed documentation was not available at the City, we obtained monthly statements and related invoices directly from Lowe's for the period May 1, 2007 through August 17, 2009.

The account activity is summarized in **Exhibit D**. Using the information received from Lowe's, we summarized the account activity from May 2007 through August 2009 in **Table 6**.

**Table 6**

| Description                                | Amount      |            |
|--------------------------------------------|-------------|------------|
| Beginning balance                          | \$          | -          |
| Add:                                       |             |            |
| Purchases                                  | \$ 1,480.39 |            |
| Finance and late charges                   | 254.73      | 1,735.12   |
| Less payments from:                        |             |            |
| City's checking account                    | (749.63)    |            |
| Senior Apartments' checking account        | (100.00)    |            |
| Stephanie Ahles' personal checking account | (245.00)    | (1,094.63) |
| Ending balance as of August 17, 2009       | \$          | 640.49     |

As illustrated by the **Table**, \$1,480.39 of purchases were made using the Lowe's account. Of this amount, \$51.69 was shipping costs and \$85.06 was sales tax. The purchases include a \$549.99 Dyson vacuum cleaner, a \$164.00 power washer and a \$119.00 ceiling fan. Other items purchased included electrical supplies, a fountain, Black & Decker sander, food processor, faucet and shower fixtures, 2 additional ceiling fans and decorations. According to City officials we spoke with, there would not be a reason to make purchases of this nature for the City. The invoices did not indicate the address to which the purchases were shipped and a representative of Lowe's was unable to provide the shipping information. Each purchase listed in **Exhibit D** is improper.

As illustrated by the **Exhibit**, 13 payments were made on the account between April 18, 2007 and August 18, 2009. They ranged from \$25.00 to \$175.90. By reviewing Ms. Ahles' personal bank statements, we determined 5 of the 13 payments were from her personal checking account. Of the 5 payments, 3 were checks and 2 were described as on-line payments on the statements from Lowe's. We also identified an additional \$60.00 on-line payment posted to the City's Lowe's account in May 2009. While we were unable to trace this payment to Ms. Ahles' personal account, it is very similar to the \$60.00 on-line payment we traced to her account for June 2009. As a result, it appears the May payment was also made by Ms. Ahles. As illustrated by **Table 5**, the 5 payments total \$245.00.

The 8 remaining payments include 7 from the City's checking account which total \$749.63 and a \$100.00 payment from the Senior Apartment's checking account. These payments were not reviewed by Council members. Ms. Ahles attached just the first page of the statements to the check stubs and omitted any pages which listed the detail of what was purchased.

As illustrated by **Table 6** and **Exhibit D**, the August 17, 2009 statement from Lowe's showed the account had a balance due of \$640.49. The City has not made any additional payments since that date. Because the account was established in the City's name, the City has an obligation to pay the remaining balance. As a result, the remaining balance is included in the amount included in **Exhibit A** as an improper disbursement.

**Table 7** show the calculation of the net payments made with City funds for this account. Of the \$1,490.12 improperly paid by the City, \$1,390.12 was paid from the City's checking account and \$100.00 was paid from the Senior Apartments' checking account.

**Table 7**

| <b>Description</b>                                                           | <b>Amount</b> |
|------------------------------------------------------------------------------|---------------|
| Total purchases (all improper)                                               | \$ 1,735.12   |
| Less payments by Ms. Ahles                                                   | (245.00)      |
| Improper payments by City, including<br>ending balance as of August 17, 2009 | \$ 1,490.12   |

Because none of the purchases from Lowe's Commercial Services are appropriate for City operations, the \$1,735.12 of purchases and finances charges is included in **Exhibit A** along with the \$245.00 paid from Ms. Ahles' personal account.

- d) **LTD Commodities** – During our review of disbursements from the City's checking account, we identified a number of payments to LTD Commodities (LTD). LTD is a catalog company specializing in gifts, home décor, home furnishings and garden décor. Because detailed documentation was not available at the City, we obtained invoices for the purchases directly from LTD. The disbursements identified are listed in **Table 8**.

**Table 8**

| <b>Check Date</b>           | <b>Check Number</b> | <b>Amount</b> |
|-----------------------------|---------------------|---------------|
| 12/20/06                    | 12162               | \$ 140.72     |
| 02/20/07                    | 12358               | 107.68        |
| 04/02/07                    | 12454               | 166.66        |
| 05/21/07                    | 12543               | 163.66        |
| 06/11/07                    | 12595               | 40.43         |
| 07/26/07                    | 12674               | 280.68        |
| 09/05/07                    | 12797               | 221.91        |
| 10/03/07                    | 12868               | 329.08        |
| 12/04/07                    | 13004               | 570.79        |
| 03/12/08                    | 13225               | 244.68        |
| 05/01/08                    | 13309               | 492.16        |
| 11/03/08                    | 13691               | 367.37        |
| 05/01/09                    | 14022               | 262.42        |
| Total payments by the City  |                     | 3,388.24      |
| Payments from other sources |                     | 400.21        |
| Total purchases             |                     | \$ 3,788.45   |

As illustrated by the **Table**, the City made 13 payments totaling \$3,788.45 to LTD during the period of our investigation. The payments ranged in amount from \$40.43 to \$570.79. The items purchased are listed in **Exhibit E**.

None of the payments made to LTD were approved by the Council. In addition, supporting documentation was not attached to the check stubs. As illustrated by the **Exhibit**, the items purchased cost \$ 2,991.33 and \$797.12 of delivery charges were incurred for insurance, shipping and handling. The purchases include storage bags, holiday decorations, a cookbook, gun cleaning kit, fire pit, bakeware/dishes, birdfeeder, character sleeping bag, satin sheets, canisters/cookie jar, dutch oven, bath set, clothing and various other items which are considered personal in nature.

The first purchase was made on August 28, 2006 and the last was made on July 13, 2009, just 2 weeks prior to Ms. Ahles' resignation. The first 3 items purchased from LTD were shipped to the City's address. The invoices for the last 5 purchases did not indicate the shipping address. The remaining 186 items purchased from LTD were shipped to Ms. Ahles' personal residence.

We determined 3 payments totaling \$188.61 were made directly to LTD by Ms. Ahles. An additional \$211.60 was paid from an undeterminable source. Because all of the items purchased at LTD are improper for the City's operations, the total purchases of \$3,788.45 are included in **Exhibit A** along with the \$400.21 paid by Ms. Ahles or from other non-City sources.

- e) **Office Depot** – In July 2007, a credit account at Office Depot was established in the City's name. Invoices for the purchases made from Office Depot were located in the City's records. The account activity is summarized in **Exhibit F**. Using the invoices and other City records, we summarized the account activity from July 2007 through July 2009 in **Table 9**.

| <b>Table 9</b>                      |                    |
|-------------------------------------|--------------------|
| <b>Description</b>                  | <b>Amount</b>      |
| Beginning balance                   | \$ -               |
| Add: Purchases                      | 3,791.57           |
| Less payments from:                 |                    |
| City's checking account             | \$ (3,729.37)      |
| Senior Apartments' checking account | (62.20) (3,791.57) |
| Ending balance as of June 8, 2009   | \$ -               |

As illustrated by the **Table**, \$3,791.57 of purchases were made using the Office Depot account. Of this amount, \$239.81 consisted of sales tax. All of the purchases were shipped to City.

Also, as illustrated by **Exhibit F**, some of the purchases appeared reasonable for the City's operations, but others have been classified as improper. The purchases which appear reasonable include office supplies, such as ink, paper and software packages.

The purchases also include furniture from the Christopher Lowell Shore Solutions Collection. Specifically, a desk hutch, rolling pedestal file and a 4-shelf bookcase cabinet were purchased for \$152.99, \$80.99 and \$98.99, respectively. Because these items appear to be personal in nature and were not located at the City, they are classified as improper. Other personal purchases from Office Depot include a CD cabinet, a wireless router and adapter and a digital camera which was purchased for \$349.99. Ms. Ahles also purchased items such as bottled water and snack items, ibuprofen, DVD-Rs, laundry detergent and cleaning supplies. According to City staff we spoke with, cleaning supplies were typically purchased by the Public Works Director at Menards.

By reviewing the supporting documents attached to the check stubs, we determined 5 invoices contain a notation certain items were reimbursed to the City. These items total \$92.31. However, we were unable to locate any payments from Ms. Ahles' personal checking account for the amounts which were to be repaid. **Appendix 5** includes a copy of an invoice which contains a reimbursement notation.

As illustrated by **Exhibit F**, a payment for \$62.20 was made from the Senior Apartments' checking account and the remaining 24 payments which total \$3,729.37 were from the City's checking account. Also as illustrated by the **Exhibit**, only 12 of the 24 payments were approved by the Council. Not all of the payments approved by the



Council were for appropriate purchases. However, the Council was not provided with sufficient information to determine the appropriateness of the purchases.

The improper purchases listed in **Exhibit F** total \$1,990.47. This amount is included in **Exhibit A**.

- f) **Quill** – Quill is an office supply company which sells office supplies and furniture, cleaning supplies and snacks. An account was opened with Quill in the City's name in June 2007. As stated previously, Ms. Ahles admitted in her resignation letter she had purchased personal items from Quill.

Because detailed invoices for purchases from Quill were not always available in the City's records, we obtained monthly statements and the related invoices directly from Quill for June 2007 through July 2009. The account activity is summarized in **Exhibit G**. As illustrated by the **Exhibit**, \$5,728.68 of purchases were made and all purchases were paid for by the City. Of this amount, \$173.01 was for sales tax.

Also as illustrated by the **Exhibit**, some of the purchases appeared reasonable for the City's operations, but others have been classified as improper. The purchases which appear reasonable include office supplies, such as paper and 3-ring binders.

The **Exhibit** also identifies improper purchases. Any items purchased which were not properly approved by the Council or were sent to Ms. Ahles' personal residence were considered improper. As illustrated by the **Exhibit**, 81 of the 92 invoices paid for by the City were for items shipped to Ms. Ahles' personal residence. These items total \$4,927.35 and include 2 camcorders, 3 digital cameras, a Kodak camera docking kit, color laser jet printer with ink cartridges, a Sony micro component stereo system, a George Foreman Grill, DVD movies and snack items, including cookies and candy. These items were not located at the City and, according to City staff we spoke with, these items should not have been purchased by the City.

We also identified a number of purchases shipped to the City which appear personal in nature. These purchases were also classified as improper and include over-the-counter medications, a purse, cleaning supplies and snack foods.

As illustrated by the **Exhibit**, we identified several items which did not have a cost associated with them. These items were sent by Quill as a free "bonus item" when a certain dollar amount was purchased on a single order. The free items received for the orders paid for by the City include candy, cookies, luggage, lotion, DVD movies, a travel mug, candles, cooking utensils and a tranquility fountain. These items were not located at the City. Although these items did not result in a cost to the City, the items are included in **Exhibit G**.

As illustrated by the **Exhibit**, 23 payments to Quill were made from the City's checking account from July 1, 2007 through June 2009.

By reviewing the supporting documents attached to the check stubs, we determined the documentation for 1 payment contained a notation certain items were reimbursed to the City. This item totals \$179.47. However, we were unable to locate any payments from Ms. Ahles' personal checking account for the amount which was to be repaid.

The improper purchases listed in **Exhibit G** total \$5,027.02. This amount is included in **Exhibit A**.

- g) **Reliable Office Supplies** – Reliable Office Supplies (Reliable) is an office supply company which sells office supplies, office furniture, cleaning supplies and snacks. As stated previously, Ms. Ahles admitted in her resignation letter she had purchased personal items from Reliable.

Because the payments to Reliable by the City were not properly always supported by documents located at the City, we obtained invoices directly from Reliable. The account activity is summarized in **Exhibit H**. As illustrated by the **Exhibit**, \$2,951.23 of purchases were made and all purchases were paid for by the City. Of this amount, \$70.08 was paid for freight and handling charges.

Also as illustrated by the **Exhibit**, some of the purchases appeared reasonable for the City's operations, but others have been classified as improper. The purchases which appear reasonable include various offices supplies. According to City officials we spoke with, Reliable had been the City's primary supplier for items of this nature. As **Exhibit H** illustrates, all purchases prior to the invoice dated December 20, 2006 appear reasonable for the City's operations.

The **Exhibit** also identifies improper purchases. Any items purchased which were not properly approved by the Council or were sent to Ms. Ahles' personal residence were considered improper. As illustrated by the **Exhibit**, 11 of the 61 invoices paid for by the City were for items shipped to Ms. Ahles' personal residence. These items cost \$628.00 and include CD-Rs, a shredder, shelving units, poster frames, cleaning supplies and candy. These items were not located at the City and, according to City staff we spoke with, these items should not have been purchased by the City. We also identified several purchases shipped to the City which appear personal in nature. These purchases are also classified as improper.

In addition, Ms. Ahles received cookies from Reliable for which an amount was not included in the related invoice. These items were sent by Reliable as a free "bonus item" when a certain dollar amount was purchased on a single order. These items were not located at the City. Although these items did not result in a cost to the City, the items are included in **Exhibit H**.

Of the 26 payments from the City's checking account which total \$2,951.23, 3 were not approved by the City Council. Of the 23 approved payments, we determined 5 invoices included a notation certain items were "reimbursed" or "repaid." The 5 invoices total \$288.30. Of the 5 invoices, the notation for 1 indicated \$13.65 was "reimbursed by Down Home Diner". According to City personnel, Ms. Ahles and her sister, Heather Lenz, operated the diner. However, we were unable to identify any personal checks written by Ms. Ahles for the amounts identified on the invoices as reimbursed. Therefore, it appears the total cost was paid by the City.

The improper purchases listed in **Exhibit H** total \$1,106.80. This amount is included in **Exhibit A**.

- h) **Sears** – We identified payments to Sears which were not supported by detailed documents located at the City. As a result, we obtained monthly statements and detailed invoice documentation directly from Sears. In May 2007, a Sears Commercial One credit account was established in the City's name. The Sears account activity is summarized in **Exhibit I**.

The \$2,959.34 of activity in the account included purchases, \$248.29 of UPS fees and \$122.67 of sales tax. From June 2007 through July 2008, 7 payments were made on the account. The payments ranged from \$67.95 to \$828.73. None of the payments were approved by the City Council. The supporting documentation attached to the check stubs included only the first page of a statement. None of the subsequent pages which included a detailed listing of purchases were located at the City. The purchases include a:

- \$199.99 mower,
- \$159.99 stainless steel cookware set,

- \$189.99 *Craftsman* drill/driver combo kit,
- \$179.99 home theater system,
- \$319.99 camcorder,
- \$79.99 pearl and white sapphire pendant,
- \$99.99 garbage disposer,
- \$159.99 compact refrigerator,
- \$584.98 rocker/recliners, and
- \$95.99 king bedding set.

Other purchases include clothing, canisters, shoes, luggage, planters, a DVD movie and a Monopoly game. All of the items were purchased on-line and shipped to Ms. Ahles' personal residence. None of the items were located at the City. Total purchases of \$2,959.34 are included in **Exhibit A** as improper disbursements.

- i) **Sam's Club** – We identified 3 payments to Sam's Club which were not supported by detailed documents located at the City. As a result, we obtained information regarding the purchases directly from Sam's Club. The purchases were made with a membership held in the name of "Stephanie Ahles, City of New Albin." The membership also included her husband's name.

The purchases and related payments are summarized in **Exhibit J**. The purchases were made at a Sam's Club in Onalaska, WI. The **Exhibit** illustrates the 3 purchases and payments total \$406.80. None of the payments were approved by the City Council.

The purchases were for grocery items and cleaning supplies. The City's check stub for the purchase made on November 25, 2007 included a notation which stated the purchase was for "Santa supplies." Each year, the City purchases treats and places them in brown paper bags for the City's children that come to visit Santa at the Library. However, the purchase also included other items, such as ground beef, seasoning salt, Coffeemate®, mustard and laundry detergent. While the purchase from Sam's Club also included several items which may have been supplies for the day the children visited, the remaining items were personal in nature. **Table 10** lists the items which appear to be "Santa supplies." The **Table** also includes the total cost of the 2 remaining purchases which included only personal items.

**Table 10**

| Description          |              | Amount                 |
|----------------------|--------------|------------------------|
| Purchase on 11/25/07 |              | \$ 162.61              |
| Less Santa supplies: |              |                        |
| Variety Pack         | 50 ct - 1 oz | \$ (9.49)              |
| Mars Choc Variety    | 30 ct        | (59.28)                |
| Paper bag 8 lb.      | 500 ct brown | <u>(10.62)</u> (79.39) |
| Add purchases on:    |              |                        |
| 11/15/08             |              | 127.52                 |
| 12/04/08             |              | 116.67                 |
| Total                |              | <u>\$ 327.41</u>       |

The \$327.41 of personal purchases from Sam's Club is included in **Exhibit A**.

**Payments to Stephanie Ahles** – As previously stated, Ms. Ahles began employment with the City on January 1, 2006. As City Clerk, Ms. Ahles was entitled to a monthly salary. We reviewed the monthly salary payments to Ms. Ahles and did not identify any irregularities.

According to City officials we spoke with, Ms. Ahles was also eligible for reimbursement of any purchases she made with personal funds on behalf of the City. However, because Ms. Ahles was able to make purchases directly with City funds and several credit accounts were established in the City's name, there would be limited reasons for making purchases with personal funds for which she was subsequently reimbursed.

By reviewing checks issued from the City's accounts, we identified 35 checks to Ms. Ahles for reimbursement of expenses. The 35 reimbursements total \$2,142.97 and are listed in **Exhibit K**. Of the 35 payments, 8 were approved by the Council and the description appeared reasonable for City operations.

We identified an additional 7 reimbursements which were approved by the Council. However, as illustrated by the **Exhibit**, these payments were for "movies" and expenses related to "police-schedules, meetings, job descriptions" or "wages". It is unclear why Ms. Ahles would have incurred expenses on behalf of the police department. In addition movies are not necessary for City operations. As a result, these payments are considered improper.

Also as illustrated by the **Exhibit**, Ms. Ahles was reimbursed \$75.00 for a membership to Sam's Club. The disbursement was not supported. However, we located a 2009 invoice from Sam's Club for Ms. Ahles' membership. The invoice showed Ms. Ahles' membership cost only \$35.00 per year plus \$1.93 of sales tax. Because the membership was used primarily for personal purchases, it is included in the **Exhibit** as an improper disbursement.

The remaining 27 reimbursements identified total \$1,908.57. These payments are also considered improper because they were not approved by the Council and/or were not properly supported.

Based on the explanations provided for some of the checks, Ms. Ahles was reimbursed for VHS and DVD movies. We obtained a list of DVDs Ms. Ahles provided to the Library from the Librarian. Using the list, we determined several of the DVDs were purchased from Quill and paid for from the City's checking account. **Table 11** lists the DVDs and related payment information. As previously stated, Quill periodically shipped "bonus items" to the City or Ms. Ahles' residence. These items did not result in an additional cost. As illustrated by the **Table**, 2 of the DVDs were "bonus items" for which Quill did not bill. Because sufficient information was not available to support the reimbursements to Ms. Ahles, we are unable to determine the amount, if any, she was reimbursed for the DVD's listed in the **Table**.

| <b>Table 11</b>     |                     |                     |                           |
|---------------------|---------------------|---------------------|---------------------------|
| <b>DVD Title</b>    | <b>Check Number</b> | <b>Invoice Date</b> | <b>Amount per Invoice</b> |
| Ice Age 2           | 12722               | 07/25/07            | \$ 22.99                  |
| Meet the Robinson's | 12932               | 10/29/07            | -                         |
| Devil Wears Prada   | 13089               | 12/11/07            | 17.09                     |
| Alice in Wonderland | 13216               | 02/21/08            | 17.99                     |
| Aristocats          | 13216               | 02/21/08            | -                         |
| Peter Pan           | 13216               | 02/21/08            | 16.19                     |
| Batman Begins       | 13216               | 02/21/08            | 16.19                     |

The improper reimbursements listed in **Exhibit K** total \$1,908.57. This amount is included in **Exhibit A**.

**Payments to Christopher Ahles** – Ms. Ahles’ husband, Christopher Ahles, was employed by the City as a reserve police officer from August 2006 through June 2008. As a reserve officer, Mr. Ahles was entitled to periodic payroll payments based on an hourly wage. We reviewed the payroll payments to Mr. Ahles and identified several concerns. Specifically, of the 23 payments issued to Mr. Ahles for payroll,

- 20 were supported by timesheets which were not signed. According to the Police Chief, he reviewed Mr. Ahles’ timesheets, but he did not sign them to document his review.
- 3 payments were not supported by a timesheet. Of the 3 payments, 2 were included in the Council minutes as approved for an amount greater than the amount of the checks issued, but we were unable to determine how the net pay was calculated and if the amount calculated was correct.
- 1 payment was issued for \$20.00 more than it should have been.
- The payment issued to Mr. Ahles on November 6, 2006 was for 15 hours at the rate of \$10.00 per hour. However, the Council approved a rate of only \$8.00 per hour effective September 26, 2006. The rate was authorized to increase to \$10.00 per hour after a 60-day probation period which ended November 26, 2006. As a result, the payment issued on November 6 was for \$30.00 more gross pay than authorized.
- The payment issued to Mr. Ahles on March 7, 2007 was for 1 hour more than supported by his timesheet.

As a result of the improper payments to Mr. Ahles, the City may have incurred additional costs for the employer’s share of FICA and IPERS. Due to the immaterial amount of these obligations, we did not calculate them.

The payments issued to Mr. Ahles for payroll by Ms. Ahles are listed in **Exhibit L**. As illustrated by the **Exhibit**, \$208.08 of the payroll payments to Mr. Ahles were improper and \$1,166.65 was unsupported. These amounts are included in **Exhibit A**.

**Exhibit L** also lists 6 reimbursement checks issued to Mr. Ahles by his wife. These payments were identified by reviewing checks issued from the City’s accounts. The 6 reimbursements issued to Mr. Ahles total \$472.96. Of the 6 payments, 5 were approved by the Council and were for expenses which appear reasonable for City operations. However, 2 of the 5 payments were not supported by appropriate documentation. As a result, they are shown as unsupported disbursements in **Exhibit L**. The remaining payment of the 6 was described on the check stub as “fuel reimburse.” It is shown as improper because it was not approved by the Council and is not supported by appropriate documentation. In addition, we spoke with the Police Chief about the reimbursement because Mr. Ahles was a reserve police officer for the City at the time of the reimbursement. According to the Chief, only on a rare occasion would the reserve officers have needed to fuel a vehicle. In the event they did, he would have expected receipts to be submitted to support the reimbursement.

The \$59.57 of unsupported reimbursements and \$28.00 of improper reimbursements listed in **Exhibit L** are included in **Exhibit A**.

**Checks issued to Cash** – During our review of the checks issued from the City’s checking account, we identified 2 checks issued to cash which were not supported by any documentation. According to the minutes in which the payments were approved, the proceeds of the checks were to be used for “spending money” by reserve officers attending training. According to the Police Chief, his expectation would be reserve officers would use their own money to attend training and then submit the appropriate receipts to receive reimbursement for allowable expenses. Ms. Ahles prepared the checks identified. Her husband was a reserve officer for the City at the time the payments were made. The 2 checks identified are listed in **Table 12** and the \$200.00 total is included in **Exhibit A**. As illustrated by the **Table**, the \$200.00 check was approved by the Council after it was prepared.

**Table 12**

| <b>Check<br/>Number</b> | <b>Check<br/>Date</b> | <b>Amount</b>    | <b>Date Approved<br/>by Council</b> |
|-------------------------|-----------------------|------------------|-------------------------------------|
| 12862                   | 10/01/07              | \$ 100.00        | 10/01/07                            |
| 13243                   | 04/02/08              | 200.00           | 04/07/08                            |
| Total                   |                       | <u>\$ 300.00</u> |                                     |

**Senior Apartments** – As previously stated, the City owns a 6-unit apartment building and 2 separate checking accounts have been established for the financial transactions associated with the apartments. The “rental account” includes deposits of rental fees. Disbursements from the account include loan payments on the building and transfers to the Senior Apartments account.

In addition to transfers from the rental account, the Senior Apartments account includes cash deposits from the coin operated washer and dryer located in the building. The apartments’ operating costs are paid from this account, which includes maintenance, utilities for vacant apartments, annual inspections and weekly cleaning of the common area, laundry room and hallway.

According to City representatives we spoke with, disbursements made from the Senior Apartment accounts are not approved by the City Council. The committee of citizens appointed to oversee the operation of the apartments had authority to approve payments from the account. During our fieldwork, we located several invoices in the City’s records for work related to the Senior Apartments, including cleaning, painting and repairs. The invoices were from Stephanie Ahles and her sister, Heather Lenz. An example of an invoice is included in **Appendix 6**. According to 2 members of the Senior Apartments Committee, they were aware Ms. Ahles had performed painting repair services for the apartments.

By reviewing payments from the checking accounts established for the apartments’ financial transactions, we identified 23 payments to Ms. Ahles and her sister. The payments are listed in **Exhibit M**. Each of the payments were issued from the Senior Apartments account and was signed by Ms. Ahles. Of the payments made to Ms. Ahles, \$1,299.00 was not supported by an invoice. Of the payments made to Ms. Lenz, \$228.00 was not supported by an invoice.

As illustrated by the **Exhibit**, 8 of the 14 payments issued to Ms. Ahles were not supported by invoices which documented the work performed. In addition, 3 of the 9 payments issued to Ms. Lenz were not supported. However, the amounts and frequency of the unsupported payments do not appear unusual when compared to the payments which were supported by invoices. Because we are unable to determine the propriety of these payments, the \$1,299.00 and \$228.00 paid to Ms. Ahles and Ms. Lenz, respectively, are included in **Exhibit A** as unsupported payments.

**Petty Cash** – During the period of our review, the City kept a \$100.00 petty cash fund. Petty cash funds maintained by cities are typically kept on an imprest basis and used for incidental purchases such as postage. Ms. Ahles was responsible for the City’s petty cash fund. For the period of our investigation, we reviewed the documentation available for checks issued to replenish the petty cash fund. The checks issued to replenish the petty cash fund and the related information is included in **Exhibit N**.

As illustrated by the **Exhibit**, a number of the disbursements were not supported by any documentation. Also, a number of the disbursements were supported only by a calculator tape rather than sales receipts or other appropriate documentation. Because not all documentation was available, we were unable to reconcile the replenishments to the documented

disbursements from the City's petty cash fund. The portions of the replenishments for which appropriate documentation could not be located are shown as unsupported in the **Exhibit**.

Using the documentation available, we identified 8 instances in which the City's petty cash fund was used to reimburse Ms. Ahles for meals, fuel purchases and other disbursements which should have been reimbursed to her with a check drawn on the City's checking account. **Exhibit N** also contains an explanation of each disbursement for which we identified a concern.

As illustrated by the **Exhibit**, a number of the disbursements were not supported by appropriate documentation required by City policy. The unsupported and improper disbursements from petty cash total \$170.22 and \$116.51, respectively. The total unsupported and improper disbursements are included in **Exhibit A**.

## **UNDEPOSITED COLLECTIONS**

As previously stated, the City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Allamakee County and remitted to the City. Revenue is also received throughout the year from households and businesses in the City for water, sewer and garbage services.

**Taxes from the State and County** – We confirmed payments to the City by the State of Iowa and Allamakee County to determine if they were properly deposited to the City's accounts. We determined all payments from the County and State were properly deposited to the City's checking account.

**Utility Collections** – Ms. Ahles had primary responsibility for collection of utility payments from each household and business in the City which received water, sewer and/or garbage services. She was also responsible for preparing the collections for deposit to the bank and posting the payments to customer accounts.

As illustrated by **Appendix A**, Ms. Ahles stated in her resignation letter "It started as just borrowing cash when things were tight and worked its way into ordering personal items... ." Ms. Ahles collected cash when citizens paid monthly utility billings.

We reviewed the records Ms. Ahles prepared for the utility collections. Because detailed receipts were not prepared and the deposit slips did not contain sufficient information to tie the deposits to the postings in the City's utility system, we were unable to determine if all collections were properly deposited. In addition, Ms. Ahles did not prepare monthly reconciliations between the amount billed to customers for utilities, the amount collected and the delinquent billings. We were unable to locate any monthly reports of utility activity in the City's records.

## **FINANCIAL REPORTING**

**State Financial Reporting** - Cities are required to submit an annual budget to the State of Iowa, Department of Management. Section 384.16(7) of the *Code* states, in part, "A city that does not submit a budget in compliance with this section shall have all state funds withheld."

The City did not submit a budget for the fiscal year ended June 30, 2008. As a result, the City will not receive City Street funding from the State for that year. However, during fiscal year 2010, the City retroactively submitted its required financial information and the State funds were subsequently released.

**County Financial Reporting** - While the City prepared a budget for the fiscal year ended June 30, 2008, it was not approved by the Department Management or certified by the County Auditor prior to the deadline that would have allowed the County to levy property tax for the City. As a result, property tax was not levied for the City for the fiscal year ended June 30, 2008.

Because an approved budget was not submitted to Allamakee County for the fiscal year ended June 30, 2008, the County did not levy any property tax for the City. As a result, the City did not receive any property tax from the County. Using the levy rate from the most recent certified budget submitted by the City, a representative of the Allamakee County Treasurer's Office estimated the City would have been eligible to receive approximately \$139,600. The City is not able to recover these funds.

According to City officials we spoke with, they considered borrowing money against future property tax, but instead residents were sent pledge cards showing what they would have paid in fiscal year 2010 property tax and asking them to make a donation to the City in lieu of the tax they would have paid. According to a bank representative where the donations were collected, over \$139,000 had been collected by December 14, 2009. Another \$15,436.12 is pledged to be paid as the second half of the fiscal year's taxes come due.

## **MINUTES**

The City Clerk should provide a listing of individual bills to be approved by the Council at each meeting. The listing should be maintained with the minutes. Listings of approved payments were either not available or were never submitted. In addition, the Council did not require or receive monthly financial reports from the City Clerk.



## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the City of New Albin to perform bank reconciliations and 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 that the actions of one individual will act as a check of those of another and provide a level of assurance that errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City of New Albin'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 City Clerk had control over each of the following areas.
- (1) Receipts – collecting, depositing, journalizing and posting.
  - (2) Disbursements - check preparation, distribution, and posting.
  - (3) Payroll – preparation and distribution.
  - (4) Financial records – reconciling bank balances to the City's records and comparing cancelled checks to recorded disbursements.
  - (5) Utilities – billings, collections, deposits, posting to customer accounts, cash receipts journal, reconciliation of billings to collections and delinquent accounts.

In addition, bank statements were not reviewed by an official who does not collect or disburse City funds.

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, Council Members should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis.

- B. Disbursements – During our review of the City's disbursements for the period January 2006 through July 2009, we determined:
- (1) certain disbursements were not supported by invoices or other documentation.
  - (2) certain disbursements were not approved by the Council and others were not approved prior to disbursement. The City does not have a written disbursement approval policy allowing certain items to be paid prior to Council approval.
  - (3) 2 signatures were not required for a check to be issued.

Recommendation – The Council should implement procedures to ensure all disbursements are supported by appropriate documentation, such as receipts, invoices or billing statements.

The Council should also adopt a written disbursement policy to allow payment of certain bills prior to Council approval. All City disbursements should be approved by the Council prior to disbursement with the exception of those specifically allowed by a policy. For those disbursements paid prior to Council approval, a listing should be provided to the Council at the next Council meeting for review and approval.

To strengthen internal controls, each check should be prepared and signed by one person and the supporting vouchers and invoices should be made

available, along with the check, to the second or independent person for review and countersignature.

- C. Credit Accounts – Several credit accounts were established in the City’s name and the former City Clerk made a number of purchases using the credit accounts. City funds were used to pay for a majority of the purchases made with the credit accounts. We identified several improper purchases made with the credit accounts. In addition, we determined the City incurred finance charges and late payment fees because the former City Clerk did not pay the balance on the credit accounts each month and/or not make payments in a timely manner.

Recommendation – Original receipts should be submitted for any purchases made with the credit accounts, as required. In addition, the Council should document allowable uses for the credit accounts (such as travel expenses and supply purchases) and appropriate dollar limits.

The Council should also periodically review the credit account statements to ensure charges appear appropriate and payments are made in a timely manner so the City does not incur any finance charges or late payment fees.

- D. Utility Billings, Collections and Delinquencies – Utility billings, collections and delinquent accounts were not reconciled. Also, utility collections could not be traced to deposit slips.

Recommendation – The Council should implement procedures to ensure utility billings, collections, and delinquencies are reconciled for each billing period. The Council should review the reconciliation and monitor delinquencies monthly.

- E. Monthly Financial Reports – There was no evidence monthly financial reports which listed receipts, disbursements, fund and account balances with comparisons to budget were provided to the Council.

Recommendation – Monthly financial reports should be prepared and submitted to the Council for its review and approval. All reports should be retained. Comparisons to budget should be included in the financial reports to provide better control over budgeted disbursements and provide the opportunity for timely amendments to the budget.

- F. Prenumbered Receipts – Although prenumbered receipts were issued, they were not issued for all collections.

Recommendation – Prenumbered receipts should be issued for all collections at the time of collection to provide additional control over the proper collection and recording of all money.

- G. Council Minutes – We found disbursements we believe should have been approved in the Council minutes but were not. In addition the minutes of the Council meetings were not signed in accordance with section 380.7 of the *Code of Iowa*.

Recommendation – The Council should implement procedures which ensure all disbursements are approved by the Council prior to payment. The minutes should be signed and the purpose of claims should be published as required.

## **Exhibits**

**Report on Special Investigation of the  
City of New Albin**

Report on Special Investigation of the  
City of New Albin

Summary of Findings  
For the period January 1, 2006 through July 31, 2009

| Description                                           | Exhibit/<br>Table Number | Amount       |             |              |
|-------------------------------------------------------|--------------------------|--------------|-------------|--------------|
|                                                       |                          | Improper     | Unsupported | Total        |
| Purchases from vendors:                               |                          |              |             |              |
| Dell Business Credit                                  | Table 4                  | \$ 6,612.93  | -           | 6,612.93     |
| Home Depot                                            | Table 5                  | 3,702.94     | -           | 3,702.94     |
| Lowe's Commercial Services                            | Table 6                  | 1,735.12     | -           | 1,735.12     |
| LTD Commodities                                       | Table 8                  | 3,788.45     | -           | 3,788.45     |
| Office Depot                                          | Exhibit F                | 1,990.47     | -           | 1,990.47     |
| Quill                                                 | Exhibit G                | 5,027.02     | -           | 5,027.02     |
| Reliable Office Supplies                              | Exhibit H                | 1,106.80     | -           | 1,106.80     |
| Sears                                                 | Exhibit I                | 2,959.34     | -           | 2,959.34     |
| Sam's Club                                            | Table 10                 | 327.41       | -           | 327.41       |
| Subtotal of purchases                                 |                          | 27,250.48    | -           | 27,250.48    |
| Payments to Stephanie Ahles                           | Exhibit K                | 1,908.57     | -           | 1,908.57     |
| Payments to Christopher Ahles:                        |                          |              |             |              |
| Payroll                                               | Exhibit L                | 208.08       | 1,166.65    | 1,374.73     |
| Reimbursements                                        | Exhibit L                | 28.00        | 59.57       | 87.57        |
| Checks issued to cash                                 | Table 12                 | 300.00       | -           | 300.00       |
| Senior Apartments:                                    |                          |              |             |              |
| Stephanie Ahles                                       | Exhibit M                | -            | 1,299.00    | 1,299.00     |
| Heather Lenz                                          | Exhibit M                | -            | 228.00      | 228.00       |
| Petty cash                                            | Exhibit N                | 116.51       | 170.22      | 286.73       |
| Total improper and unsupported payments               |                          | 29,811.64    | 2,923.44    | 32,735.08    |
| Less: Payments to vendors by Ms. Ahles^               | Table 2                  | (1,092.10)   | -           | (1,092.10)   |
| Net improper and unsupported payments                 |                          | \$ 28,719.54 | 2,923.44    | 31,642.98    |
|                                                       |                          |              |             |              |
| Payments from the City's Checking Account             |                          |              |             | \$ 29,753.78 |
| Payments from the Senior Apartments' Checking Account |                          |              |             | 1,889.20     |
| Total                                                 |                          |              |             | \$ 31,642.98 |

^ - Or other non-City sources.

Report on Special Investigation of the  
City of New Albin

Dell Account Activity  
For the period January 1, 2006 through July 31, 2009

| Per Check    |            |          | Per Invoice             |                                                                                               |
|--------------|------------|----------|-------------------------|-----------------------------------------------------------------------------------------------|
| Check Number | Check Date | Amount   | Invoice Date/<br>Number | Description                                                                                   |
|              |            |          | 09/13/06                | Dimension 5150, Intel Pentium 805 with Dual Core Technology (2.66 GHz) (accessories included) |
|              |            |          | P86794970               | Tax                                                                                           |
|              |            |          | 09/26/06                | Downloadable Photo Album 6- Deluxe Edition                                                    |
|              |            |          | R06110526               | Downloadable Internet Security Suite V8.0                                                     |
|              |            |          | 09/27/06                | EasyShare C643 Zoom Camera                                                                    |
|              |            |          | R07116234               | Tax and Shipping                                                                              |
| 12097        | 10/05/06   | \$ 25.00 |                         |                                                                                               |
|              |            |          | 10/22/06                | Finance charges                                                                               |
| 12159        | 11/08/06   | 35.00    |                         |                                                                                               |
|              |            |          | 11/20/06                | Dell A940 Black Cartridge                                                                     |
|              |            |          | R91555834               | Dell A940 Black Cartridge                                                                     |
|              |            |          |                         | Dell A940 Color Cartridge                                                                     |
|              |            |          |                         | Tax                                                                                           |
|              |            |          | 11/22/06                | Finance charges                                                                               |
| 12221        | 12/07/06   | 35.00    |                         |                                                                                               |
|              |            |          | 12/22/06                | Finance charges                                                                               |
|              |            |          | 12/28/06                | Downloadable McAfee Internet Security Suite 2007 Single User                                  |
|              |            |          | T50857759               | Tax                                                                                           |
| 12273        | 01/08/07   | 200.00 # |                         |                                                                                               |
|              |            |          | 01/22/07                | Finance charges                                                                               |
| 12346        | 02/05/07   | 200.00   |                         |                                                                                               |
|              |            |          | 02/22/07                | Finance charges                                                                               |
| 12409        | 03/08/07   | 500.00   |                         |                                                                                               |
|              |            |          | 03/22/07                | Finance charges                                                                               |
|              |            |          | 04/02/07                | 64 MB DS- 2 Digital Voice Recorder                                                            |
|              |            |          | U86782718               | Tax                                                                                           |
|              |            |          |                         | Shipping/Handling                                                                             |
| 12467        | 04/09/07   | 500.00   |                         |                                                                                               |
|              |            |          | 04/22/07                | Finance charges                                                                               |
| 12540        | 05/07/07   | 198.33   |                         |                                                                                               |

| <b>Merchandise<br/>Cost and Tax</b> | <b>Finance and Late<br/>Charges</b> | <b>Total Cost</b> | <b>Proper</b> | <b>Improper</b> |
|-------------------------------------|-------------------------------------|-------------------|---------------|-----------------|
| \$ 868.00                           | -                                   | 868.00            | -             | 868.00          |
| 47.16                               | -                                   | 47.16             | -             | 47.16           |
| 35.10                               | -                                   | 35.10             | -             | 35.10           |
| 62.99                               | -                                   | 62.99             | -             | 62.99           |
| 179.95                              | -                                   | 179.95            | -             | 179.95          |
| 9.01                                | -                                   | 9.01              | -             | 9.01            |
| -                                   | 31.77                               | 31.77             | -             | 31.77           |
| 28.80                               | -                                   | 28.80             | 28.80         | -               |
| 28.83                               | -                                   | 28.83             | 28.83         | -               |
| 33.48                               | -                                   | 33.48             | 33.48         | -               |
| 4.55                                | -                                   | 4.55              | -             | 4.55            |
| -                                   | 27.77                               | 27.77             | -             | 27.77           |
| -                                   | 28.71                               | 28.71             | -             | 28.71           |
| 66.49                               | -                                   | 66.49             | -             | 66.49           |
| 3.32                                | -                                   | 3.32              | -             | 3.32            |
| -                                   | 29.53                               | 29.53             | -             | 29.53           |
| -                                   | 25.75                               | 25.75             | -             | 25.75           |
| -                                   | 20.11                               | 20.11             | -             | 20.11           |
| 129.00                              | -                                   | 129.00            | -             | 129.00          |
| 6.45                                | -                                   | 6.45              | -             | 6.45            |
| 16.00                               | -                                   | 16.00             | -             | 16.00           |
| -                                   | 10.56                               | 10.56             | -             | 10.56           |

Report on Special Investigation of the  
City of New Albin

Dell Account Activity  
For the period January 1, 2006 through July 31, 2009

| Per Check    |            |          | Per Invoice             |                                                                          |
|--------------|------------|----------|-------------------------|--------------------------------------------------------------------------|
| Check Number | Check Date | Amount   | Invoice Date/<br>Number | Description                                                              |
|              |            |          | 09/19/07                | 3-5 Day Ship Only                                                        |
|              |            |          | XC69F9N52               |                                                                          |
|              |            |          | 09/28/07                | Phillips 37PFL5332D 37 inch Widescreen Flat Panel LCD Monitor (HDTV)     |
|              |            |          | XC6PTFWF6               | RMF-1 Fixed Wall Mount for Medium Flat Panel Displays                    |
|              |            |          |                         | 10-Outlet isobar Home Theater Surge Suppressor                           |
|              |            |          |                         | ScreenClean Display Cleaning Kit                                         |
|              |            |          |                         | Tax                                                                      |
|              |            |          | 10/22/07                | Dell A940 Black Cartridge                                                |
|              |            |          | XC7M7KC57               | Dell A940 Black Cartridge                                                |
|              |            |          |                         | Dell A940 Color Cartridge                                                |
|              |            |          |                         | Dell A940 Color Cartridge                                                |
|              |            |          |                         | Tax                                                                      |
|              |            |          |                         | DC220 DEVD 35X Zoom Digital Camera                                       |
|              |            |          |                         | Tax                                                                      |
| 12896        | 11/01/07   | 500.00   |                         |                                                                          |
|              |            |          | 11/22/07                | Finance charges                                                          |
| 12992        | 12/04/07   | 629.41   |                         |                                                                          |
|              |            |          | 12/22/07                | Finance charges                                                          |
| 13087        | 01/07/08   | 200.00   |                         |                                                                          |
|              |            |          | 01/22/08                | Finance charges                                                          |
| 13135        | 02/01/08   | 100.00   |                         |                                                                          |
|              |            |          | 02/22/08                | Finance charges                                                          |
|              |            |          | 02/22/08                | Extended Service Plan for Non-Dell Camera or Camcorder \$500-799, 2 year |
|              |            |          | XCFTW49J3               | RLT-1 Tilt Wall Mount for Large Flat Panel Displays                      |
|              |            |          |                         | Tax                                                                      |
| 13195        | 03/01/08   | 493.91   |                         |                                                                          |
| 13265        | 04/07/08   | 187.94 # |                         |                                                                          |



| <b>Merchandise<br/>Cost and Tax</b> | <b>Finance and Late<br/>Charges</b> | <b>Total Cost</b> | <b>Proper</b> | <b>Improper</b> |
|-------------------------------------|-------------------------------------|-------------------|---------------|-----------------|
| -                                   | -                                   | -                 | -             | -               |
| 1,085.07                            | -                                   | 1,085.07          | -             | 1,085.07        |
| 71.95                               | -                                   | 71.95             | -             | 71.95           |
| 85.99                               | -                                   | 85.99             | -             | 85.99           |
| 19.99                               | -                                   | 19.99             | -             | 19.99           |
| 63.15                               | -                                   | 63.15             | -             | 63.15           |
| 28.48                               | -                                   | 28.48             | 28.48         | -               |
| 28.52                               | -                                   | 28.52             | 28.52         | -               |
| 33.12                               | -                                   | 33.12             | 33.12         | -               |
| 33.12                               | -                                   | 33.12             | 33.12         | -               |
| 6.17                                | -                                   | 6.17              | -             | 6.17            |
| 339.99                              | -                                   | 339.99            | -             | 339.99          |
| 17.00                               | -                                   | 17.00             | -             | 17.00           |
| -                                   | 59.09                               | 59.09             | -             | 59.09           |
| -                                   | 24.13                               | 24.13             | -             | 24.13           |
| -                                   | 15.47                               | 15.47             | -             | 15.47           |
| -                                   | 12.08                               | 12.08             | -             | 12.08           |
| 79.00                               | -                                   | 79.00             | -             | 79.00           |
| 99.99                               | -                                   | 99.99             | -             | 99.99           |
| 8.95                                | -                                   | 8.95              | -             | 8.95            |
|                                     |                                     |                   |               |                 |
|                                     |                                     |                   |               |                 |

Report on Special Investigation of the  
City of New Albin

Dell Account Activity  
For the period January 1, 2006 through July 31, 2009

| Per Check    |            |         | Per Invoice             |                                                                                                  |
|--------------|------------|---------|-------------------------|--------------------------------------------------------------------------------------------------|
| Check Number | Check Date | Amount  | Invoice Date/<br>Number | Description                                                                                      |
|              |            |         | 05/16/08                | Kodak EasyShare Camera Dock digital camera accessory kit                                         |
|              |            |         | XCN1TT134               | EasyShare Z712 IS 7.1 MP 12X Zoom Digital Camera with 1GB High Performance Secure Digital Card   |
|              |            |         |                         | Tax                                                                                              |
| 13398        | 06/04/08   | 302.38  |                         |                                                                                                  |
|              |            |         | 07/07/08                | DCRHC62 MiniDV Handycam Camcorder                                                                |
|              |            |         | XCPR9W828               | PowerShot SX100 IS Black 8.0 MP 10X Zoom Digital Camera with 2 GB Standard SD Memory Card Bundle |
|              |            |         |                         | Tax                                                                                              |
|              |            |         | 08/01/08                | PSL-36 Medium Sport Camera Case Gray                                                             |
|              |            |         | XCRMT1TF6               | E-LT15-D07 Laptop Case Fits Laptops up to 15.4 inch screen size dot pattern                      |
|              |            |         |                         | Tax                                                                                              |
|              |            |         | 08/10/08                | Inspiron 1526, AMD Athlon 64 X2 TK-57 (1.9GHz/512KB) (Accessories included)                      |
|              |            |         | XCRXCMJ57               | Tax                                                                                              |
|              |            |         | 08/22/08                | Late charge                                                                                      |
|              |            |         | 08/22/08                | Finance charges                                                                                  |
|              |            |         | 09/22/08                | Finance charges                                                                                  |
| ONLINE PMT   | 10/15/2008 | 45.00 @ |                         |                                                                                                  |
|              |            |         | 10/17/08                | Easyshare Z1015 IS MPIX - Digicam 15X Zoom 3in LCD SN# KCYJT832K3458                             |
|              |            |         | XCX9J6P17               | Tax                                                                                              |
|              |            |         | 10/22/08                | Convenience payment fee                                                                          |
|              |            |         |                         | Finance charges                                                                                  |
|              |            |         | 11/21/08                | Finance charges                                                                                  |
|              |            |         |                         | Late charge                                                                                      |
| 13785        | 12/01/08   | 500.00  |                         |                                                                                                  |
|              |            |         | 12/22/08                | Finance charges                                                                                  |
|              |            |         | 01/22/09                | Finance charges                                                                                  |
|              |            |         |                         | Late charges                                                                                     |

| <b>Merchandise<br/>Cost and Tax</b> | <b>Finance and Late<br/>Charges</b> | <b>Total Cost</b> | <b>Proper</b> | <b>Improper</b> |
|-------------------------------------|-------------------------------------|-------------------|---------------|-----------------|
| 49.99                               | -                                   | 49.99             | -             | 49.99           |
| 237.99                              | -                                   | 237.99            | -             | 237.99          |
| 14.40                               | -                                   | 14.40             | -             | 14.40           |
| 254.99                              | -                                   | 254.99            | -             | 254.99          |
| 204.99                              | -                                   | 204.99            | -             | 204.99          |
| 27.60                               | -                                   | 27.60             | -             | 27.60           |
| 19.99                               | -                                   | 19.99             | -             | 19.99           |
| 67.99                               | -                                   | 67.99             | -             | 67.99           |
| 5.28                                | -                                   | 5.28              | -             | 5.28            |
| 1,153.00                            | -                                   | 1,153.00          | -             | 1,153.00        |
| 69.17                               | -                                   | 69.17             | -             | 69.17           |
| -                                   | 29.00                               | 29.00             | -             | 29.00           |
| -                                   | 14.55                               | 14.55             | -             | 14.55           |
| -                                   | 39.81                               | 39.81             | -             | 39.81           |
| 299.99                              | -                                   | 299.99            | -             | 299.99          |
| 18.00                               | -                                   | 18.00             | -             | 18.00           |
| 9.95                                | -                                   | 9.95              | -             | 9.95            |
| -                                   | 75.34                               | 75.34             | -             | 75.34           |
| -                                   | 45.60                               | 45.60             | -             | 45.60           |
| -                                   | 29.00                               | 29.00             | -             | 29.00           |
| -                                   | 40.03                               | 40.03             | -             | 40.03           |
| -                                   | 36.27                               | 36.27             | -             | 36.27           |
| -                                   | 29.00                               | 29.00             | -             | 29.00           |

Report on Special Investigation of the  
City of New Albin

Dell Account Activity  
For the period January 1, 2006 through July 31, 2009

| Per Check    |            |                    | Per Invoice             |                                 |
|--------------|------------|--------------------|-------------------------|---------------------------------|
| Check Number | Check Date | Amount             | Invoice Date/<br>Number | Description                     |
| 13872        | 02/02/09   | 300.00             |                         |                                 |
|              |            |                    | 02/22/09                | Finance charges*                |
|              |            |                    | 03/22/09                | Finance charges<br>Late charges |
| 13972        | 04/01/09   | 200.00             |                         |                                 |
|              |            |                    | 04/22/09                | Finance charges*                |
|              |            |                    | 05/22/09                | Finance charge<br>Late charges  |
| ONLINE PMT   | 05/29/09   | 80.00 @            |                         |                                 |
| ONLINE PMT   | 06/10/09   | 45.00 @            |                         |                                 |
|              |            |                    | 06/22/09                | Finance charges                 |
| ONLINE PMT   | 07/10/09   | 45.00 @            |                         |                                 |
|              |            |                    | 07/22/09                | Finance charges                 |
| Total        |            | <u>\$ 5,321.97</u> | Total                   |                                 |

# - Payment approved by Council on the date of the check or the day before the check date. None of the other City payments were approved by the Council.

\* - Statement not available. Finance charge calculated based on information from preceding and following months' statements.

@ - Payment was made from Stephanie Ahles' personal checking account. All remaining payments were made from the City's checking account.

| <b>Merchandise<br/>Cost and Tax</b> | <b>Finance and Late<br/>Charges</b> | <b>Total Cost</b> | <b>Proper</b> | <b>Improper</b> |
|-------------------------------------|-------------------------------------|-------------------|---------------|-----------------|
| -                                   | 34.74                               | 34.74             | -             | 34.74           |
| -                                   | 29.28                               | 29.28             | -             | 29.28           |
| -                                   | 29.00                               | 29.00             | -             | 29.00           |
| -                                   | 31.14                               | 31.14             | -             | 31.14           |
| -                                   | 29.29                               | 29.29             | -             | 29.29           |
| -                                   | 39.00                               | 39.00             | -             | 39.00           |
| -                                   | 29.92                               | 29.92             | -             | 29.92           |
| -                                   | 28.39                               | 28.39             | -             | 28.39           |
| <b>\$ 5,952.95</b>                  | <b>874.33</b>                       | <b>6,827.28</b>   | <b>214.35</b> | <b>6,612.93</b> |

Report on Special Investigation of the  
City of New Albin

Home Depot Account Activity  
For the period January 1, 2006 through July 31, 2009

| Per Statement  |                |          |                                           |           |
|----------------|----------------|----------|-------------------------------------------|-----------|
| Statement Date | Invoice Number | Date     | Description                               | Purchases |
| 05/14/07       |                | 05/14/07 | Finance Charge                            | \$ -      |
|                |                | 05/11/07 | Payment                                   | -         |
| 06/13/07       | 3633207        | 05/23/07 | Hardware                                  | 125.19    |
|                |                | 06/09/07 | Payment                                   | -         |
| 07/13/07       |                |          | Payment                                   |           |
| 11/13/07       | 6072245        | 10/17/07 | Kitchen and bath, electrical and lighting | 222.95    |
|                | 1636683        | 10/22/07 | Goods and services hardware               | 42.83     |
|                | 3636376        | 10/30/07 | Blinds and wallpaper goods and services   | 268.83    |
|                | 639777         | 11/02/07 | Kitchen and bath                          | 171.15    |
| 12/13/07       |                | 12/08/07 | Payment                                   | -         |
|                | 3628965        | 11/19/07 | Electrical and lighting                   | 374.49    |
|                | 3618030        | 11/19/07 | Kitchen and bath                          | 213.99    |
|                |                | 12/13/07 | Finance Charge                            | -         |
| 01/15/08       |                | 01/10/08 | Payment                                   | -         |
|                |                | 01/15/08 | Finance Charge                            | -         |
| 02/13/08       |                | 02/08/08 | Payment                                   | -         |
|                |                | 02/13/08 | Finance Charge                            | -         |
| 03/13/08       |                | 03/13/08 | Finance Charge                            | -         |
| 04/14/08       |                | 03/14/08 | Payment                                   | -         |
|                |                | 04/10/08 | Payment                                   | -         |
|                | 8617460        | 04/02/08 | Seasonal/garden                           | 99.90     |
|                | 7618020        | 04/03/08 | Building materials goods and services     | 108.14    |
|                | 7638547        | 04/03/08 | Seasonal/garden                           | 200.09    |
|                |                | 04/14/08 | Finance Charge                            | -         |
| 05/13/08       |                | 05/08/08 | Payment                                   | -         |
|                | 625733         | 04/30/08 | Kitchen and bath goods and services       | 257.75    |
|                |                | 05/13/08 | Finance Charge                            | -         |
| 06/12/08       |                | 06/06/08 | Payment                                   | -         |
|                |                | 06/12/08 | Finance Charge                            | -         |

| Finance Charges<br>and Late Fees |          | Payment         |            |
|----------------------------------|----------|-----------------|------------|
|                                  | Payments | Check<br>Number | Check Date |
| 9.17                             | -        |                 |            |
| -                                | 200.00   | 1152            | 05/17/07 ^ |
| -                                | -        |                 |            |
| -                                | 192.75   | 12592           | 06/07/07   |
|                                  | 125.19   | 12599           | 07/01/07   |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | 200.00   | 13001           | 12/04/07   |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| 26.57                            | -        |                 |            |
| -                                | 350.00   | 13085           | 01/07/08   |
| 20.26                            | -        |                 |            |
| -                                | 200.00   | 13144           | 02/01/08   |
| 12.61                            | -        |                 |            |
| 10.15                            | -        |                 |            |
| -                                | 300.00   | 13192           | 03/01/08   |
| -                                | 200.00   | 13261           | 04/07/08   |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| 8.13                             | -        |                 |            |
| -                                | 300.00   | 13314           | 05/01/08   |
| -                                | -        |                 |            |
| 9.96                             | -        |                 |            |
| -                                | 300.00   | 13367           | 06/01/08   |
| 7.45                             | -        |                 |            |

Report on Special Investigation of the  
City of New Albin

Home Depot Account Activity  
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| Per Statement     |                   |           |                         |           |
|-------------------|-------------------|-----------|-------------------------|-----------|
| Statement<br>Date | Invoice<br>Number | Date      | Description             | Purchases |
| 07/15/08          | 7639737           | 06/12/08  | Hardware                | 37.88     |
|                   | 6637506           | 06/23/08  | Hardware                | 6.31      |
|                   | 5628606           | 06/24/08  | Plumbing                | 44.26     |
|                   | 4630603           | 06/25/08  | Plumbing                | 62.35     |
|                   |                   | 07/11/08  | Payment                 | -         |
| 08/13/08          | 3632398           | 07/16/08  | Kitchen and bath        | 91.21     |
|                   | 1634464           | 07/18/08  | Electrical and lighting | 90.96     |
|                   |                   | 08/13/08  | Finance Charge          | -         |
| 09/12/08          |                   | 09/12/08  | Finance Charge          | -         |
|                   |                   | 08/20/08  | Late Fees               | -         |
| 10/13/08          |                   | 10/13/08  | Payment                 | -         |
|                   |                   | 10/13/08  | Finance Charge          | -         |
| 11/13/08          |                   | 11/07/08  | Payment                 | -         |
| 12/12/08          | 2614948           | 11/14/08  | Seasonal/garden         | 18.18     |
|                   | 2624502           | 11/14/08  | Seasonal/garden         | 21.39     |
|                   | 2625148           | 11/14/08  | Flooring                | 168.63    |
|                   | 25619385          | 12/01/08  | Kitchen and bath        | 203.84    |
|                   | 25630334          | 12/01/08  | Seasonal/garden         | 32.08     |
|                   | 4614354           | 12/02/08  | Seasonal/garden         | 57.78     |
|                   | 4615303           | 12/02/08  | Seasonal/garden         | 49.47     |
|                   | 4634209           | 12/02/08  | Flooring                | 7.35      |
|                   | 3617054           | 12/03/08  | Seasonal/garden         | 32.09     |
| 01/14/09          |                   | 01/14/09  | Finance Charge          | -         |
|                   |                   | 01/14/09  | Late Fees               | -         |
| 02/12/09          |                   | 02/07/09  | Payment                 | -         |
|                   |                   | 02/12/09  | Finance Charge          | -         |
| 03/13/09          |                   | 3/13/2009 | Finance Charge          | -         |
|                   |                   | 03/13/09  | Late Fees               | -         |
| 04/14/09          |                   | 04/14/09  | Finance Charge          | -         |
|                   |                   | 04/14/09  | Late Fees               | -         |



|                                  |          | Payment         |            |
|----------------------------------|----------|-----------------|------------|
| Finance Charges<br>and Late Fees | Payments | Check<br>Number | Check Date |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | 205.25   | 13460           | 07/09/08   |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| 7.62                             | -        |                 |            |
| 6.27                             | -        |                 |            |
| 25.00                            | -        |                 |            |
| -                                | 340.59   | 13567           | 09/04/08   |
| 1.00                             | -        |                 |            |
| -                                | 32.27    | 13693           | 11/03/08   |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| -                                | -        |                 |            |
| 11.86                            | -        |                 |            |
| 30.00                            | -        |                 |            |
| -                                | 200.00   | 13873           | 02/02/09   |
| 10.42                            | -        |                 |            |
| 7.80                             | -        |                 |            |
| 25.00                            | -        |                 |            |
| 11.39                            | -        |                 |            |
| 25.00                            | -        |                 |            |

Report on Special Investigation of the  
City of New Albin

Home Depot Account Activity  
For the period January 1, 2006 through July 31, 2009

| Per Statement     |                   |           |                |                    |
|-------------------|-------------------|-----------|----------------|--------------------|
| Statement<br>Date | Invoice<br>Number | Date      | Description    | Purchases          |
| 05/13/09          |                   | 04/25/09  | Payment        | -                  |
|                   |                   | 5/13/2009 | Finance Charge | -                  |
| 06/12/09          |                   | 06/11/09  | Payment        | -                  |
|                   |                   | 06/12/09  | Finance Charge | -                  |
| 07/15/09          |                   | 07/15/09  | Finance Charge | -                  |
|                   |                   | 07/15/09  | Late Fees      | -                  |
| 08/15/09          |                   | 7/27/2009 | Payment        | -                  |
| Total             |                   |           |                | <u>\$ 3,009.09</u> |

^ - Check issued from Senior Apartments' checking account.

@ - On-line payment made from Stephanie Ahles' personal checking account.

| Finance Charges<br>and Late Fees |          | Payment         |            |
|----------------------------------|----------|-----------------|------------|
|                                  | Payments | Check<br>Number | Check Date |
| -                                | 200.00   | 14016           | 04/23/09   |
| 8.27                             | -        |                 |            |
| -                                | 150.00   | 14104           | 06/08/09   |
| 6.96                             | -        |                 |            |
| 4.38                             | -        |                 |            |
| 25.00                            | -        |                 |            |
| -                                | 206.89   | On-line payment | @          |
| 310.27                           | 3,702.94 |                 |            |

Report on Special Investigation of the  
City of New Albin

Lowe's Account Activity  
For the period January 1, 2006 through July 31, 2009

| Per Invoice    |                |          |                                                                |          |
|----------------|----------------|----------|----------------------------------------------------------------|----------|
| Statement Date | Invoice Number | Date     | Description per Invoice                                        | Quantity |
| 05/17/07       |                |          |                                                                |          |
|                | 91666          | 04/18/07 | 3-7 day ground shipchrg 0-                                     | 1        |
|                | 91666          | 04/18/07 | 14/2NMWG 100' indoor cp/w ( <i>indoor wiring with ground</i> ) | 1        |
|                | 91666          | 04/18/07 | 5/8" shallow box ( <i>electrical supply</i> )                  | 2        |
|                | 91666          | 04/18/07 | Tax                                                            | 1        |
|                | 89261          | 05/15/07 | 3-7 day ground shipchrg 0-                                     | 1        |
|                | 89261          | 05/15/07 | Antique pump barrel fount ( <i>fountain</i> )                  | 1        |
|                | 89261          | 05/15/07 | Tax                                                            | 1        |
| 06/17/07       |                | 06/11/07 | Payment                                                        |          |
|                | 91966          | 05/23/07 | B&D ( <i>Black &amp; Decker</i> ) cyclonic 4 in 1 sander       | 1        |
|                | 91966          | 05/23/07 | 3-7 day ground shipchrg 0-                                     | 1        |
|                | 91966          | 05/23/07 | Tax                                                            | 1        |
|                |                |          | Finance charge                                                 |          |
| 07/17/07       | 72950          | 06/19/07 | 52" cfan cascade brushnick ( <i>ceiling fan</i> )              | 1        |
|                | 72950          | 06/19/07 | 3-7 ground shipchrg31                                          | 1        |
|                | 72950          | 06/19/07 | Oster food processor                                           | 1        |
|                | 72950          | 06/19/07 | Tax                                                            | 1        |
|                |                | 07/09/07 | Payment                                                        |          |
| 08/17/07       |                | 08/10/07 | Payment                                                        |          |
|                | 80018          | 08/08/07 | Drp 52" triton cfan bronz ( <i>ceiling fan</i> )               | 2        |
|                | 80018          | 08/08/07 | 3-7 ground shipchrg31                                          | 1        |
|                | 80018          | 08/08/07 | Tax                                                            | 1        |
|                |                |          | Finance charge                                                 |          |
| 09/17/07       |                | 09/13/07 | Payment                                                        |          |
|                |                |          | Finance charge                                                 |          |
| 10/17/07       |                | 10/05/07 | Payment                                                        |          |
| 11/17/07       | 74282          | 10/24/07 | 3-7 day ground shipchrg 0-                                     | 1        |
|                | 74282          | 10/24/07 | Chrome 2hdl kit facet w/ ( <i>faucet</i> )                     | 1        |
|                | 74282          | 10/24/07 | Tax                                                            | 1        |
| 12/17/07       | 99442          | 11/28/07 | 3-7 day ground shipchrg 0-                                     | 1        |
|                | 99442          | 11/28/07 | Stainless steel stopper                                        | 2        |

|           |            |                                     |         |         | Payment         |            |
|-----------|------------|-------------------------------------|---------|---------|-----------------|------------|
| Unit Cost | Total Cost | Finance<br>Charges and<br>Late Fees | Payment | Balance | Check<br>Number | Check Date |
|           |            |                                     |         | \$ -    |                 |            |
| \$ 10.51  | 10.51      | -                                   | -       |         |                 |            |
| 29.99     | 29.99      | -                                   | -       |         |                 |            |
| 3.68      | 7.36       | -                                   | -       |         |                 |            |
| 2.61      | 2.61       | -                                   | -       |         |                 |            |
| 10.87     | 10.87      | -                                   | -       |         |                 |            |
| 29.97     | 29.97      | -                                   | -       |         |                 |            |
| 2.10      | 2.10       | -                                   | -       | 93.41   |                 |            |
| -         | -          | -                                   | 25.00   |         | 1456            | 06/14/07 ^ |
| 49.97     | 49.97      | -                                   | -       |         |                 |            |
| -         | -          | -                                   | -       |         |                 |            |
| 3.50      | 3.50       | -                                   | -       |         |                 |            |
| -         | -          | 2.39                                | -       | 124.27  |                 |            |
| 119.00    | 119.00     | -                                   | -       |         |                 |            |
| -         | -          | -                                   | -       |         |                 |            |
| 69.97     | 69.97      | -                                   | -       |         |                 |            |
| 13.23     | 13.23      | -                                   | -       |         |                 |            |
| -         | -          | -                                   | 124.27  | 202.20  | 12597           | 07/01/07   |
| -         | -          | -                                   | 50.00   |         | 1303            | 08/16/07 ^ |
| 44.25     | 88.50      | -                                   |         |         |                 |            |
| 20.33     | 20.33      | -                                   |         |         |                 |            |
| 6.21      | 6.21       | -                                   |         |         |                 |            |
| -         | -          | 4.07                                |         | 271.31  |                 |            |
| -         | -          |                                     | 100.00  |         | 1185            | 09/11/07 # |
| -         | -          | 4.59                                |         | 175.90  |                 |            |
| -         | -          |                                     | 175.90  | -       | 12843           | 10/01/07   |
| -         | -          | -                                   | -       |         |                 |            |
| 88.00     | 88.00      | -                                   | -       |         |                 |            |
| 6.16      | 6.16       | -                                   | -       | 94.16   |                 |            |
| -         | -          | -                                   | -       |         |                 |            |
| 9.48      | 18.96      | -                                   | -       |         |                 |            |

Report on Special Investigation of the  
City of New Albin

Lowe's Account Activity  
For the period January 1, 2006 through July 31, 2009

| Per Invoice    |                |          |                                                         |          |
|----------------|----------------|----------|---------------------------------------------------------|----------|
| Statement Date | Invoice Number | Date     | Description per Invoice                                 | Quantity |
|                | 99442          | 11/28/07 | Tax                                                     | 1        |
|                | 97151          | 11/29/07 | 3-7 day ground shipchrg 0-                              | 1        |
|                | 97151          | 11/29/07 | 3 spry chrome handshower                                | 1        |
|                | 97151          | 11/29/07 | Downpour showerhead                                     | 1        |
|                | 97151          | 11/29/07 | Tax                                                     | 1        |
|                |                | 12/10/07 | Payment                                                 |          |
|                | 80769          | 12/12/07 | Winter snowman w lantern ( <i>decoration</i> )          | 1        |
|                | 80769          | 12/12/07 | 3-7day ground shipcharg 11                              | 1        |
|                | 80769          | 12/12/07 | 1 extra large airblown ca ( <i>holiday decoration</i> ) | 1        |
|                | 80769          | 12/12/07 | Tax                                                     | 1        |
| 01/17/08       |                | 01/11/08 | Payment                                                 |          |
| 10/17/08       | 90721          | 10/02/08 | Dyson Animal DC17 ( <i>vacuum cleaner</i> )             | 1        |
|                | 90721          | 10/02/08 | 3-7day ground shipcharg 11                              | 1        |
|                | 90721          | 10/02/08 | Tax                                                     | 1        |
|                | 90827          | 10/02/08 | K 3.68 Elec PW 1750/1800 ( <i>power washer</i> )        | 1        |
|                | 90827          | 10/02/08 | 3-7day ground shipcharg 11                              | 1        |
|                | 90827          | 10/02/08 | Tax                                                     | 1        |
| 11/17/08       |                | 11/10/08 | Payment                                                 |          |
|                |                |          | Finance charge                                          |          |
| 12/17/08       |                | 12/08/08 | Payment                                                 |          |
|                |                |          | Finance charge                                          |          |
| 01/17/09       |                | 01/13/09 | Late Fee                                                |          |
|                |                |          | Finance charge                                          |          |
| 02/17/09       |                | 02/13/09 | Late Fee                                                |          |
|                |                |          | Finance charge                                          |          |
| 03/17/09       |                | 03/02/09 | Payment                                                 |          |
|                |                |          | Finance charge                                          |          |
| 04/17/09       |                | 04/13/09 | Late Fee                                                |          |
|                |                |          | Finance charge                                          |          |
| 05/17/09       |                | 04/23/09 | Payment                                                 |          |
|                |                |          | Finance charge                                          |          |

|           |            |                                     |         |         | Payment         |            |
|-----------|------------|-------------------------------------|---------|---------|-----------------|------------|
| Unit Cost | Total Cost | Finance<br>Charges and<br>Late Fees | Payment | Balance | Check<br>Number | Check Date |
| 1.33      | 1.33       | -                                   | -       |         |                 |            |
| -         | -          | -                                   | -       |         |                 |            |
| 16.98     | 16.98      | -                                   | -       |         |                 |            |
| 16.98     | 16.98      | -                                   | -       |         |                 |            |
| 2.38      | 2.38       | -                                   | -       |         |                 |            |
| -         | -          | -                                   | 94.16   |         | 12999           | 12/04/07   |
| 14.97     | 14.97      | -                                   | -       |         |                 |            |
| -         | -          | -                                   | -       |         |                 |            |
| 79.00     | 79.00      | -                                   | -       |         |                 |            |
| 4.70      | 4.70       | -                                   | -       | 155.30  |                 |            |
| -         | -          | -                                   | 155.30  | -       | 13086           | 01/07/08   |
| 549.99    | 549.99     | -                                   | -       |         |                 |            |
| 4.99      | 4.99       | -                                   | -       |         |                 |            |
| 33.00     | 33.00      | -                                   | -       |         |                 |            |
| 164.00    | 164.00     | -                                   | -       |         |                 |            |
| 4.99      | 4.99       | -                                   | -       |         |                 |            |
| 9.84      | 9.84       | -                                   | -       | 766.81  |                 |            |
| -         | -          | -                                   | 50.00   |         | 13694           | 11/03/08   |
| -         | -          | 13.57                               |         | 730.38  |                 |            |
| -         | -          | -                                   | 50.00   |         | 13786           | 12/01/08   |
| -         | -          | 12.43                               | -       | 692.81  |                 |            |
| -         | -          | 30.00                               | -       |         |                 |            |
| -         | -          | 12.55                               | -       | 735.36  |                 |            |
| -         | -          | 30.00                               | -       |         |                 |            |
| -         | -          | 13.32                               | -       | 778.68  |                 |            |
| -         | -          | -                                   | 100.00  |         | 13926           | 03/01/09   |
| -         | -          | 11.72                               | -       | 690.40  |                 |            |
| -         | -          | 30.00                               | -       |         |                 |            |
| -         | -          | 12.51                               | -       | 732.91  |                 |            |
| -         | -          | -                                   | 60.00   |         | Online          | unknown Z  |
| -         | -          | 11.89                               | -       | 684.80  |                 |            |

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Report on Special Investigation of the  
City of New Albin

Lowe's Account Activity  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                   |          |                         |          |
|-------------------|-------------------|----------|-------------------------|----------|
| Statement<br>Date | Invoice<br>Number | Date     | Description per Invoice | Quantity |
| 06/17/09          |                   | 06/13/09 | Late Fee                |          |
|                   |                   |          | Finance charge          |          |
| 07/17/09          |                   | 06/23/09 | Payment                 |          |
|                   |                   |          | Finance charge          |          |
| 08/17/09          |                   | 07/24/09 | Payment                 |          |
|                   |                   | 08/17/09 | Finance charge          |          |

Total

^ - Payment made from Stephanie Ahles' personal checking account. Date shown is the date the check cleared the bank.

# - Payment made from Senior Apartments' checking account.

Z - Cannot find this payment posted to Ms. Ahles' personal checking account. However, based on the payment from her account the following month, it is reasonable to assume Ms. Ahles made this payment. The 5 payments total \$245.00.



|                    |                   |                                              |                 |                | <b>Payment</b>          |                   |   |
|--------------------|-------------------|----------------------------------------------|-----------------|----------------|-------------------------|-------------------|---|
|                    |                   |                                              |                 |                |                         |                   |   |
| <b>Unit Cost</b>   | <b>Total Cost</b> | <b>Finance<br/>Charges and<br/>Late Fees</b> | <b>Payment</b>  | <b>Balance</b> | <b>Check<br/>Number</b> | <b>Check Date</b> |   |
| -                  | -                 | 30.00                                        | -               |                |                         |                   |   |
| -                  | -                 | 12.41                                        | -               | 727.21         |                         |                   |   |
| -                  | -                 | -                                            | 60.00           |                | Online                  | 06/26/09          | ^ |
| -                  | -                 | 11.79                                        | -               | 679.00         |                         |                   |   |
| -                  | -                 | -                                            | 50.00           |                | Online                  | 07/28/09          | ^ |
| -                  | -                 | 11.49                                        | -               | 640.49         |                         |                   |   |
| <u>\$ 1,480.39</u> |                   | <u>254.73</u>                                | <u>1,094.63</u> |                |                         |                   |   |

**Exhibit E**

Report on Special Investigation of the  
City of New Albin

Purchases from LTD Commodities  
For the period January 1, 2006 through July 31, 2009

| Invoice Number | Invoice Date | Quantity | Product                                     | Product Amount | Delivery Charges* | Invoice Amount |
|----------------|--------------|----------|---------------------------------------------|----------------|-------------------|----------------|
| 6099911        | @ 08/28/06   | 2        | BXG, foldable storage bags 02 KHL           | \$ 9.90        | 1.75              | 11.65          |
| 6100159        | @ 08/28/06   | 1        | BXM, Medium storage boxes, 01 BLU           | 7.80           | 1.31              | 9.11           |
| 6321506        | @ 08/28/06   | 1        | XZI, ski lift                               | 39.95          | 3.39              | 43.34          |
| 7957553        | # 09/06/06   | 1        | DDJ, 4-step doggy steps                     | 29.95          | 2.76              | 32.71          |
| 7980521        | # 9/6/2006   | 1        | HPK, path marker-holiday 01 ELV             | 15.95          | 1.66              | 17.61          |
| 8047050        | # 09/06/06   | 1        | QTZ, S/2 fir trees pre-lit                  | 8.95           | 1.82              | 10.77          |
| 12912913       | # 09/28/06   | 1        | LK2, Pirates Carribean throw 01 JCK         | 10.95          | 4.58              | 15.53          |
| 30200462       | # 01/03/07   | 1        | FCO, Console                                | 56.95          | 14.91             | 71.86          |
| 30242951       | # 01/03/07   | 1        | LK2, Pirates Carribean throw 01 WTR         | 10.95          | 4.96              | 15.91          |
| 33964310       | # 02/12/07   | 1        | WZP, chop wizard                            | 14.95          | 4.96              | 19.91          |
| 34316335       | # 02/19/07   | 1        | KKJ, cookbook-Paula Deen's                  | 12.95          | 4.96              | 17.91          |
| 34322555       | # 02/19/07   | 1        | LQL, licensed lamps 01 JHD                  | 19.95          | 5.94              | 25.89          |
| 34346132       | # 02/19/07   | 1        | RXG, 2 pc. Rug set 01 AMR                   | 9.95           | 5.21              | 15.16          |
| 34365236       | # 02/19/07   | 1        | YDV, Just My Size Yoga DVD                  | 6.95           | 4.75              | 11.70          |
| 35441072       | # 03/05/07   | 2        | NMG, night light/5pc magnets 01 LUM, 01 LUN | 7.90           | 4.74              | 12.64          |
| 35522870       | # 03/05/07   | 1        | ZQG, pet food container                     | 14.95          | 5.11              | 20.06          |
| 35358053       | # 03/05/07   | 2        | BXG, foldable storage bags 02 KHB           | 9.90           | 1.09              | 10.99          |
| 35358177       | # 03/05/07   | 4        | BXJ, foldable storage boxes 02 BLJ, 02 KHU  | 19.80          | 5.16              | 24.96          |
| 35424095       | # 03/05/07   | 1        | KZM, crazy dog bumble ball                  | 5.95           | 0.64              | 6.59           |
| 35446288       | # 03/05/07   | 1        | OGD, occupational garden frog 01 POL        | 4.95           | 1.18              | 6.13           |
| 35457885       | # 03/05/07   | 1        | PWM, lighted planters 01 TRA                | 12.95          | 1.68              | 14.63          |
| 36815821       | # 03/19/07   | 1        | BFZ, barrel fountain stake                  | 12.95          | 3.25              | 16.20          |
| 36876378       | # 03/19/07   | 1        | OGD, occupational garden frog 01 POL        | 4.95           | 1.27              | 6.22           |
| 36882438       | # 03/19/07   | 1        | PQL, post planter 01 NAT                    | 12.95          | 3.66              | 16.61          |
| 38555300       | # 04/12/07   | 1        | AHM, Semi-Homemade cookbook 01 HOM          | 7.95           | 0.67              | 8.62           |
| 38558502       | # 04/12/07   | 1        | A87, 14pc container set                     | 5.95           | 1.13              | 7.08           |
| 38564682       | # 04/12/07   | 2        | CNR, S/3 storage containers                 | 23.90          | 2.34              | 26.24          |
| 38583183       | # 04/12/07   | 1        | GUU, gun cleaning kit                       | 34.95          | 4.10              | 39.05          |
| 38599399       | # 04/12/07   | 1        | LD4, stainless steel coll. 01 PEP           | 6.95           | 0.58              | 7.53           |
| 38652639       | # 04/12/07   | 1        | ZKW, pet scrapbooking kits 01 DOG           | 3.95           | 0.74              | 4.69           |
| 39048503       | # 04/17/07   | 1        | JLY, dog breed solar lantern 01 DAC         | 11.95          | 5.40              | 17.35          |
| 39250081       | # 04/19/07   | 1        | FPE, fire pit                               | 48.95          | 15.46             | 64.41          |
| 41242955       | # 05/17/07   | 1        | GAZ, gazing ball 01 GRN                     | 16.95          | 3.58              | 20.53          |
| 41242993       | # 05/17/07   | 1        | GAZ, gazing ball 01 BLU                     | 16.95          | 2.95              | 19.90          |

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Purchases from LTD Commodities  
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| Invoice<br>Number | Invoice<br>Date | Quantity | Product                                 | Product<br>Amount | Delivery<br>Charges* | Invoice<br>Amount |
|-------------------|-----------------|----------|-----------------------------------------|-------------------|----------------------|-------------------|
| 43084841          | # 06/15/07      | 1        | APJ, 30-in-1 Plug N Play                | 28.95             | 2.89                 | 31.84             |
| 43122807          | # 06/15/07      | 1        | QB9, silicone bakeware 01 BLU           | 19.95             | 1.74                 | 21.69             |
| 43125806          | # 06/15/07      | 1        | RXA, 20x34" accent rug 01 GLD           | 9.95              | 1.36                 | 11.31             |
| 43125852          | # 06/15/07      | 1        | RYR, 24x72" non-skid runner 01 GLD      | 16.95             | 2.80                 | 19.75             |
| 42932212          | # 06/12/07      | 1        | RT7, inspirational messages 01 LSX      | 6.95              | 4.57                 | 11.52             |
| 42932795          | # 06/12/07      | 1        | R9D, birdfeeder & solar light           | 18.95             | 5.45                 | 24.40             |
| 44731062          | # 07/05/07      | 1        | EUT, compression tank 01 NUX            | 11.95             | 1.30                 | 13.25             |
| 44781069          | # 07/05/07      | 1        | QZE, character sleeping bag 01 CAR      | 14.95             | 4.16                 | 19.11             |
| 44890149          | # 07/06/07      | 1        | LTG, S/2 color changing light           | 5.80              | 4.35                 | 10.15             |
| 44737182          | # 07/05/07      | 1        | GBJ, humor gift books 01 CAT            | 2.75              | 2.06                 | 4.81              |
| 45320148          | # 07/11/07      | 1        | Q9K, satin sheet set 01 AQK             | 19.95             | 5.16                 | 25.11             |
| 46022716          | # 07/18/07      | 1        | KYL, metal candle holder, 01 MOS        | 4.95              | 0.90                 | 5.85              |
| 46109019          | # 07/18/07      | 1        | W3D, wooden corner shelf 01 COR         | 9.95              | 4.62                 | 14.57             |
| 46117968          | # 07/18/07      | 1        | YVA, antler bowl                        | 6.95              | 1.34                 | 8.29              |
| 45966526          | # 07/18/07      | 1        | APJ, 30-in-1 Plug N Play                | 28.95             | 2.58                 | 31.53             |
| 45966526          | # 07/18/07      | 1        | APJ, 30-in-1 Plug N Play                | (28.95)           | (2.58)               | (31.53)           |
| 45990326          | # 07/18/07      | 1        | EMZ, Emeril's Cooking Accents 01 MUS    | 10.80             | 1.82                 | 12.62             |
| 46002639          | # 07/18/07      | 1        | G3D, garden sculpture 01 TCH            | 15.95             | 2.41                 | 18.36             |
| 46002640          | # 07/18/07      | 1        | G3D, garden sculpture 01 KIS            | 15.95             | 2.33                 | 18.28             |
| 46004442          | # 07/18/07      | 1        | HE9, wallet                             | 7.95              | 1.82                 | 9.77              |
| 47111520          | # 07/25/07      | 1        | DCG, caution dog signs 01 DAC           | 5.95              | 4.27                 | 10.22             |
| 47400912          | # 07/26/07      | 1        | JIZ, John Deere scale                   | 24.95             | 5.79                 | 30.74             |
| 48707727          | # 08/02/07      | 2        | XHZ, holiday solar stake 02 MAN         | 17.90             | 5.24                 | 23.14             |
| 50565504          | # 08/20/07      | 2        | H23, holiday glass block 01 BLU, 01 RED | 17.90             | 3.65                 | 21.55             |
| 50580284          | # 08/20/07      | 1        | LE6, holiday card holder 01 RND         | 4.95              | 0.69                 | 5.64              |
| 50617369          | # 08/20/07      | 1        | QHM, Semi-Homemade Cookbook 01 COK      | 7.95              | 1.19                 | 9.14              |
| 50627533          | # 08/20/07      | 1        | RL2, ring a ling jewelry hldr 01 MNK    | 7.95              | 0.40                 | 8.35              |
| 50668608          | # 08/20/07      | 1        | XAE, Dianna Marcum cards                | 4.95              | 0.99                 | 5.94              |
| 50670703          | # 08/20/07      | 1        | XEM, 13x18 lighted bannerette 01 SEE    | 6.95              | 0.40                 | 7.35              |
| 50681037          | # 08/20/07      | 1        | ZHS, stocking holders 01 SRL            | 11.95             | 1.90                 | 13.85             |
| 51321109          | # 08/24/07      | 2        | PRP, photo paper 01 FOR, 01 EIG         | 9.90              | 5.16                 | 15.06             |
| 52090852          | # 08/30/07      | 1        | JCA, canisters & cookie jar             | 33.95             | 5.45                 | 39.40             |
| 52164347          | # 09/05/07      | 1        | TKZ, boys licensed tees 01 CRL          | 5.95              | 0.46                 | 6.41              |
| 53312711          | # 09/05/07      | 2        | HXS, hang & store                       | 19.90             | 2.05                 | 21.95             |
| 53316739          | # 09/05/07      | 1        | ITC, long sleeved tees unisex 01 PJX    | 9.95              | 0.59                 | 10.54             |

**Exhibit E**

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| Invoice Number | Invoice Date | Quantity | Product                                               | Product Amount | Delivery Charges* | Invoice Amount |
|----------------|--------------|----------|-------------------------------------------------------|----------------|-------------------|----------------|
| 53362174       | # 09/05/07   | 3        | QHM, Semi-Homemade Cookbook 01 COK, 02 MIN            | 23.85          | 2.92              | 26.77          |
| 53366799       | # 09/05/07   | 1        | RYR, 24x72" non-skid runner 01 GRN                    | 16.95          | 2.83              | 19.78          |
| 53524292       | # 09/06/07   | 2        | FUX, photo frames 02 BLK                              | 13.90          | 3.99              | 17.89          |
| 53529208       | # 09/06/07   | 2        | G4H, Christian gift set 02 WMN                        | 15.90          | 1.15              | 17.05          |
| 53602235       | # 09/06/07   | 1        | RXA, 20x34" accent rung 01 GRN                        | 9.95           | 1.72              | 11.67          |
| 55013815       | # 09/10/07   | 1        | G2B, jump rope border                                 | 6.95           | 5.21              | 12.16          |
| 55791824       | # 09/12/07   | 1        | KHG, kitchen gadgets 01 TIM                           | 5.25           | 3.94              | 9.19           |
| 55788013       | # 09/12/07   | 1        | JKW, fleece jackets 01 EXX                            | 9.98           | 2.83              | 12.81          |
| 55848351       | # 09/12/07   | 2        | SL6, plus size sleepwear 01 FTW, 01 STW               | 21.60          | 2.72              | 24.32          |
| 55872545       | # 09/12/07   | 1        | XB3, beaded bracelet 01 CHR                           | 8.95           | 0.94              | 9.89           |
| 56768320       | # 09/18/07   | 1        | G4H, Christian gift set 01 WMN                        | 7.95           | 4.15              | 12.10          |
| 55749358       | # 09/12/07   | 1        | EKV, calendar or book 01 DGC                          | 4.95           | 3.71              | 8.66           |
| 56751999       | # 09/18/07   | 1        | DN4, dutch oven                                       | 24.95          | 7.43              | 32.38          |
| 56791954       | # 09/18/07   | 1        | LJI, lighted snowmen                                  | 15.95          | 5.80              | 21.75          |
| 57040922       | # 09/19/07   | 1        | MWT, MONEY CLIP WATCH                                 | 11.95          | 4.58              | 16.53          |
| 56830473       | # 09/18/07   | 2        | REX, 24-48" curtain rod set 02 NKT                    | 19.90          | 5.80              | 25.70          |
| 57026180       | # 09/19/07   | 1        | KKM, dog & cat stockings 01 CAT                       | 6.95           | 4.58              | 11.53          |
| 58515904       | # 09/26/07   | 3        | FSH, fishing bags 03 BAS                              | 26.85          | 2.67              | 29.52          |
| 58624213       | # 09/26/07   | 3        | RYR, 24x72" non-skid runner 03 GLD                    | 50.85          | 6.78              | 57.63          |
| 58526429       | # 09/26/07   | 2        | HJS, holiday stockings 02 DOG                         | 9.90           | 4.58              | 14.48          |
| 58586910       | # 09/26/07   | 1        | OB9, licensed overnight bag 01 TNK                    | 7.95           | 0.72              | 8.67           |
| 59924404       | # 10/03/07   | 1        | KNY, colorfull knife 01 GRN                           | 6.95           | 4.58              | 11.53          |
| 58009420       | # 09/24/07   | 1        | YLX, S/2 40"X63" PANELS 01 LIN                        | 29.95          | 5.17              | 35.12          |
| 60012291       | # 10/03/07   | 1        | WKE, wildlife knife set 01 BAS                        | 7.95           | 4.58              | 12.53          |
| 59993749       | # 10/03/07   | 3        | SMH, sprotsman holsters 03 FSR                        | 14.85          | 4.79              | 19.64          |
| 61262851       | # 10/10/07   | 1        | KME, king mattress cover                              | 16.95          | 5.46              | 22.41          |
| 62601099       | # 10/17/07   | 3        | RYT, religious tees 01 FRG, 01 TBL, 01 TLK            | 23.85          | 5.46              | 29.31          |
| 62542758       | # 10/17/07   | 3        | KEN, hanging star candleholder 01 GLD, 01 GRN, 01 RED | 14.85          | 5.46              | 20.31          |
| 63928216       | # 10/24/07   | 1        | RYR, 24x72" non-skid runner 01 GRN                    | 16.95          | 5.62              | 22.57          |
| 64179553       | # 10/25/07   | 1        | VML, licensed motion lamp 01 CAR                      | 16.95          | 5.25              | 22.20          |
| 63563838       | # 10/23/07   | 1        | LBZ, licensed bath set 01 HSM                         | 7.95           | 4.79              | 12.74          |
| 64598864       | # 10/29/07   | 1        | REX, 24-48" curtain rod set 01 NKT                    | 9.95           | 5.25              | 15.20          |
| 64063077       | # 10/25/07   | 1        | DSX, embroidered Disney shirt 01 PTX                  | 14.95          | 1.53              | 16.48          |
| 64166579       | # 10/25/07   | 1        | SWT, licensed sweatshirts 01 TTW                      | 14.95          | 1.77              | 16.72          |

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| Invoice Number | Invoice Date | Quantity | Product                              | Product Amount | Delivery Charges* | Invoice Amount |
|----------------|--------------|----------|--------------------------------------|----------------|-------------------|----------------|
| 64533734       | # 10/29/07   | 1        | JNQ, John Deere serving coll. 01 UTE | 7.95           | 2.76              | 10.71          |
| 65107986       | # 10/31/07   | 1        | PJ3, licensed pajama 01 LCX          | 18.95          | 4.80              | 23.75          |
| 65469830       | # 11/02/07   | 1        | GFA, giftwrap set                    | 6.95           | 5.18              | 12.13          |
| 66329549       | # 11/07/07   | 1        | BYO, boot & shoe dryer               | 8.95           | 2.39              | 11.34          |
| 66340182       | # 11/07/07   | 1        | DZO, bakers dozen treats             | 7.95           | 0.93              | 8.88           |
| 66407432       | # 11/07/07   | 1        | PG9, holiday pooch pack              | 7.95           | 2.60              | 10.55          |
| 66427661       | # 11/07/07   | 1        | TJZ, pet toys                        | 4.95           | 0.61              | 5.56           |
| 66584110       | # 11/08/07   | 1        | JDE, John Deere stein                | 14.95          | 5.18              | 20.13          |
| 66395195       | # 11/07/07   | 1        | NCB, brand name cookbooks 01 CMP     | 6.95           | 5.18              | 12.13          |
| 65083564       | # 10/31/07   | 1        | LWW, lighted wreath 01 POL           | 13.95          | 5.27              | 19.22          |
| 66384229       | # 11/07/07   | 1        | LUR, letter carrier                  | 4.95           | 3.71              | 8.66           |
| 69031206       | # 11/20/07   | 1        | TQ9. 50x60" licensed throw 01 HSM    | 9.95           | 4.59              | 14.54          |
| 69372877       | # 11/21/07   | 1        | ZL3, Dorm shirt 01 XLG               | 12.95          | 0.84              | 13.79          |
| 69500830       | # 11/23/07   | 2        | H42, snack dishes 01 TRE, 01 SNT     | 13.90          | 3.79              | 17.69          |
| 69501077       | # 11/23/07   | 1        | H9A, aprons                          | 6.95           | 0.60              | 7.55           |
| 70194528       | # 11/27/07   | 1        | UYR, holiday treat tin 01 SNT        | 5.80           | 1.30              | 7.10           |
| 70408851       | # 11/28/07   | 2        | K7R, creativity sets 01 AAA, 01 BBB  | 17.90          | 5.03              | 22.93          |
| 70333414       | # 11/28/07   | 2        | AAB, Wearever airbake set            | 39.90          | 5.83              | 45.73          |
| 70461497       | # 11/28/07   | 1        | RTN, classic recipe tins 01 RVL      | 7.95           | 4.82              | 12.77          |
| 72618688       | # 12/10/07   | 2        | JUS, jumbo 35x70 bath sheet 02 CHC   | 13.90          | 5.19              | 19.09          |
| 72126619       | # 12/06/07   | 2        | HXS, hang & store                    | 19.90          | 5.65              | 25.55          |
| 72427748       | # 12/07/07   | 1        | PA2, holiday platter 01 RND          | 8.95           | 5.49              | 14.44          |
| 73823233       | # 12/17/07   | 1        | MGS, travel mug                      | 6.95           | 4.60              | 11.55          |
| 73830561       | # 12/17/07   | 3        | NUX, nut filled tins 02 CSH, 01 NUT  | 17.85          | 5.19              | 23.04          |
| 73864337       | # 12/17/07   | 1        | THV, beverage bottle                 | 13.95          | 5.03              | 18.98          |
| 74100630       | # 12/19/07   | 1        | H7F, praying hands fountain          | 7.95           | 5.03              | 12.98          |
| 75172178       | # 01/09/08   | 1        | JYV, John Deere radiator bank        | 7.95           | 4.34              | 12.29          |
| 75198184       | # 01/09/08   | 1        | QJM, John Deere magnets              | 5.95           | 1.31              | 7.26           |
| 75787738       | # 01/18/08   | 1        | UQJ, mirrored candleholder 01 BLK    | 12.95          | 6.65              | 19.60          |
| 75183896       | # 01/09/08   | 1        | NCX, NASCAR die cast car 01 DEJ      | 29.95          | 5.35              | 35.30          |
| 76101603       | # 01/22/08   | 1        | WBK, willow baskets                  | 36.95          | 7.65              | 44.60          |
| 76723676       | # 02/01/08   | 1        | A76, mug & mouse pad set 01 DAC      | 9.95           | 5.35              | 15.30          |
| 76608688       | # 01/31/08   | 1        | BLP, BBQ accessories 01 COV          | 19.95          | 2.81              | 22.76          |
| 76622155       | # 01/31/08   | 1        | GBO. Garbage bowl                    | 14.95          | 3.45              | 18.40          |
| 77119040       | # 02/06/08   | 2        | ZCB, Taste of Home cookbooks 02 BKN  | 25.90          | 6.32              | 32.22          |

**Exhibit E**

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| Invoice Number | Invoice Date | Quantity | Product                                       | Product Amount | Delivery Charges* | Invoice Amount |
|----------------|--------------|----------|-----------------------------------------------|----------------|-------------------|----------------|
| 77051902       | # 02/06/08   | 2        | JE3, end table 02 BLK                         | 45.90          | 12.87             | 58.77          |
| 77052873       | # 02/06/08   | 2        | JQG, pitcher or glasses 01 GLS, 01 PIT        | 15.90          | 5.53              | 21.43          |
| 77542385       | # 02/11/08   | 1        | N20, bamboo floor protector 01 NAT            | 14.95          | 6.15              | 21.10          |
| 77542386       | # 02/11/08   | 1        | N20, bamboo floor protector 01 NAT            | 14.95          | 6.15              | 21.10          |
| 77609050       | # 02/11/08   | 1        | VBV, birdbath fountains 01 UMB                | 19.95          | 6.37              | 26.32          |
| 77497744       | # 02/11/08   | 1        | GSA, pond streamlet                           | 5.95           | 1.19              | 7.14           |
| 77520913       | # 02/11/08   | 1        | KT4, flexfoam pond kit                        | 34.95          | 5.43              | 40.38          |
| 77612695       | # 02/11/08   | 1        | V27, over the toilet shelf                    | 46.95          | 12.38             | 59.33          |
| 78627654       | # 02/20/08   | 1        | EAC, pet themed card set 01 DOG               | 5.95           | 4.46              | 10.41          |
| 79402453       | # 03/03/08   | 1        | D24 digital bath scale                        | 19.95          | 6.14              | 26.09          |
| 79420950       | # 03/03/08   | 1        | J4L, photo jewelry cabinet 01 WLN             | 27.95          | 7.27              | 35.22          |
| 80476175       | # 03/17/08   | 6        | DGO, plush dog toys 02 RBT, 02 RCN, 02 SQL    | 29.70          | 5.11              | 34.81          |
| 81358502       | # 03/25/08   | 2        | Y3Y, spring pet toys 01 LFH, 01 PAL           | 15.60          | 4.88              | 20.48          |
| 81515182       | # 03/27/08   | 1        | G32, Good Ol' Boy BBQ sauces                  | 14.95          | 5.95              | 20.90          |
| 84455429       | # 04/30/08   | 1        | VOY, perennial root divisions 01 CLB          | 7.95           | 4.95              | 12.90          |
| 84345994       | # 04/29/08   | 1        | ZHE, stove and oven helpers 01 OVL            | 4.95           | 3.71              | 8.66           |
| 84753031       | # 05/05/08   | 1        | MIK, John Deere milk can                      | 12.95          | 5.69              | 18.64          |
| 84810113       | # 05/05/08   | 1        | WS2, wall signs 01 JHD                        | 6.95           | 5.19              | 12.14          |
| 87169258       | # 06/09/08   | 2        | RHA, 21x34" accent rug 02 GSQ                 | 17.90          | 5.91              | 23.81          |
| 87408027       | # 06/11/08   | 4        | TTR, topsy turvey                             | 27.80          | 6.55              | 34.35          |
| 89077492       | # 07/01/08   | 2        | SSA, plus size sleepwear sets 01 DTW, 01 STW  | 23.90          | 5.79              | 29.69          |
| 89948803       | # 07/09/08   | 1        | QSH, 3-pc quilt and sham set 01 TFQ           | 42.95          | 6.24              | 49.19          |
| 90034449       | # 07/10/08   | 2        | CSU, spatula set with crock 01 RED, 01 WHI    | 13.90          | 3.17              | 17.07          |
| 90051904       | # 07/10/08   | 2        | FTT, flexible turner 01 Blk, 01 Red           | 19.90          | 1.01              | 20.91          |
| 90070586       | # 07/10/08   | 1        | M3S, mix and measure set 01 RED               | 16.95          | 4.01              | 20.96          |
| 90684296       | # 07/17/08   | 1        | ALC, 104pc inspirational card                 | 7.95           | 5.79              | 13.74          |
| 91043237       | # 07/22/08   | 1        | JJC, JD dog treat cnaister                    | 11.80          | 5.79              | 17.59          |
| 91162326       | # 07/23/08   | 6        | DTG, AKC plush dog toy 02 MAL, 02 RAB, 02 SQL | 29.70          | 3.48              | 33.18          |
| 91204375       | # 07/23/08   | 1        | KBO, classic car books 01 JHD                 | 6.95           | 2.98              | 9.93           |
| 91693221       | # 07/28/08   | 1        | DGG, dog with solar lantern                   | 11.95          | 6.61              | 18.56          |
| 92969920       | # 08/05/08   | 1        | UMG, licensed beer mug set 01 CRL             | 16.95          | 6.70              | 23.65          |
| 93687406       | # 08/12/08   | 1        | BGS, shoulder bag                             | 12.95          | 1.87              | 14.82          |
| 93735066       | # 08/12/08   | 1        | KXY, K'NEX value tub                          | 17.95          | 4.44              | 22.39          |

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| Invoice Number | Invoice Date | Quantity | Product                                                                                                                   | Product Amount | Delivery Charges* | Invoice Amount |
|----------------|--------------|----------|---------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|----------------|
| 93729649       | # 08/12/08   | 1        | JMA, auto floor mats                                                                                                      | 29.95          | 5.82              | 35.77          |
| 95043311       | # 08/21/08   | 2        | NSU, cat and dog statues 01 CAT, 01 DOG                                                                                   | 15.90          | 6.65              | 22.55          |
| 98097422       | # 09/09/08   | 2        | THF, Taste of Home cookbooks 01 CNT, 01 GMA                                                                               | 25.90          | 6.29              | 32.19          |
| 99823860       | # 09/18/08   | 1        | NV2, inscribed nativity set                                                                                               | 15.95          | 5.93              | 21.88          |
| 9358684        | # 11/14/08   | 1        | TUX, triple cupcake carrier                                                                                               | 9.95           | 5.81              | 15.76          |
| 9358681        | # 11/14/08   | 1        | TUX, triple cupcake carrier                                                                                               | 9.95           | 2.63              | 12.58          |
| 9358682        | # 11/14/08   | 1        | TUX, triple cupcake carrier                                                                                               | 9.95           | 2.63              | 12.58          |
| 9358683        | # 11/14/08   | 1        | TUX, triple cupcake carrier                                                                                               | 9.95           | 2.63              | 12.58          |
| 9297278        | # 11/14/08   | 1        | FEB, all-natural featherbeds 01 FUL                                                                                       | 34.95          | 7.52              | 42.47          |
| 10030894       | # 11/19/08   | 3        | DTZ, Flat N' Fuzzy dog toys                                                                                               | 23.85          | 5.54              | 29.39          |
| 10029392       | # 11/19/08   | 1        | DMG, Dianna Marcum gift sets 01 MAN                                                                                       | 9.95           | 5.73              | 15.68          |
| 12500227       | # 12/03/08   | 1        | X42, Christmas gift bag set                                                                                               | 6.95           | 5.21              | 12.16          |
| 13168219       | # 12/08/08   | 4        | K9Y, kitty can chew 02 BRD, 02 MSE                                                                                        | 19.80          | 5.47              | 25.27          |
| 16021369       | # 01/15/09   | 1        | JBT, bath sheets 01 SGE                                                                                                   | 13.95          | 4.66              | 18.61          |
| 16014613       | # 01/15/09   | 1        | Eat, Eat This Not That! Book                                                                                              | 8.95           | 1.84              | 10.79          |
| 16678210       | # 01/28/09   | 1        | DKE, craft kits                                                                                                           | 7.95           | 1.39              | 9.34           |
| 16683036       | # 01/28/09   | 1        | GQB, gift bag set                                                                                                         | 7.95           | 3.46              | 11.41          |
| 16713388       | # 01/28/09   | 1        | Z20, LED cross wall sconce                                                                                                | 9.95           | 1.97              | 11.92          |
| 3001296383     | ~ 04/09/09 ^ | 1 each   | Whimsical Glazed Frog-Brown, Whimsical Glazed Frog - Green, Beware Garden Statues-Frog                                    | 27.85          | 7.14              | 34.99          |
| 3001802707     | ~ 04/28/09 ^ | 1        | Cuddle pillow with storage                                                                                                | 14.95          | 5.70              | 20.65          |
| 3001877415     | ~ 04/30/09 ^ | 1 each   | Licensed pop up hamper, 16oz. Aluminum tumblers, Sandra Kuck angel statue                                                 | 32.85          | 7.12              | 39.97          |
| 3003103104     | ~ 06/11/09 ^ | 2        | Windshield Wonders                                                                                                        | 13.90          | 5.69              | 19.59          |
| 3003917245     | ~ 07/13/09 ^ | 1 each   | WEBKINZ Lil'Kinz Pets: Husky, Leopard, Black Poodle, Clydesdale, Lioness, Bulldog, Bullfrog, Panda, Polar Bear, Chihuahua | 49.50          | 9.95              | 59.45          |
| Total          |              |          |                                                                                                                           | \$ 2,991.33    | 797.12            | 3,788.45       |

^ - Invoice date not available. Dates shown are the dates shipped.

\* - Includes UPS, insurance and handling charges.

@ - Items were shipped to the City's address.

# - Items were shipped to Stephanie Ahles' personal residence.

~ - Invoice does not indicate shipping address.

Report on Special Investigation of the  
City of New Albin

Purchases from Office Depot  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                               |          |              |               |
|-------------------|-----------------|-------------------------------|----------|--------------|---------------|
| Invoice<br>Number | Invoice<br>Date | Description                   | Quantity | Unit<br>Cost | Cost          |
| 394200337-001     | 07/19/07        | Detergent, Tide, 100oz        | 1        | \$ 14.39     | 14.39         |
|                   | 07/19/07        | Ultra Clorox Germicidal       | 1        | 2.60         | 2.60          |
|                   | 07/19/07        | Tax                           | 1        | 1.19         | 1.19          |
| 394200586-001     | 07/19/07        | Gloves, Latex, lg             | 1        | 8.63         | 8.63          |
|                   | 07/19/07        | Tax                           | 1        | 0.60         | 0.60          |
| 393799814-001     | 07/19/07        | Toilet tissue, 168sheet       | 1        | 7.19         | 7.19          |
|                   | 07/19/07        | Wipes, disinfectant, clorox   | 2        | 5.21         | 10.42         |
|                   | 07/19/07        | Hand Soap, Method             | 3        | 3.59         | 10.77         |
|                   | 07/19/07        | Brush and Caddy, 305          | 1        | 4.13         | 4.13          |
|                   | 07/19/07        | Tax                           | 1        | 2.28         | 2.28          |
| 393799814-002     | 07/19/07        | Pedestal, rolling             | 1        | 80.99        | 80.99         |
|                   | 07/19/07        | Tax                           | 1        | 5.67         | 5.67          |
| 393637907-001     | 07/19/07        | Desk, comp, hutch, white      | 1        | 152.99       | 152.99        |
|                   | 07/19/07        | Tax                           | 1        | 10.71        | <u>10.71</u>  |
| 395446665-001     | 08/02/07        | Protector, surge, 8 outlets   | 1        | 26.99        | 26.99         |
|                   | 08/02/07        | Kit, Cord, Organized, 3M      | 1        | 10.07        | 10.07         |
|                   | 08/02/07        | Tax                           | 1        | 2.59         | 2.59          |
| 395618110-001     | 08/02/07        | Book, payroll, 1-25 employee  | 2        | 4.99         | 9.98          |
|                   | 08/02/07        | DSB Solutions Big Book        | 1        | -            | -             |
|                   | 08/02/07        | Tax                           | 1        | 0.70         | 0.70          |
| 395949015-001     | 08/02/07        | Detergent, Tide, 100oz        | 1        | 14.39        | 14.39         |
|                   | 08/02/07        | Tax                           | 1        | 1.01         | 1.01          |
| 395948458-001     | 08/02/07        | Detergent, Tide, 100oz        | 1        | (14.39)      | (14.39)       |
|                   | 08/02/07        | Tax                           | 1        | (1.01)       | <u>(1.01)</u> |
| 397672787-001     | 08/23/07        | Reader, card, memory, usb, 17 | 1        | 29.99        | 29.99         |
|                   | 08/23/07        | Tax                           | 1        | 2.10         | 2.10          |
| 397848703-001     | 08/23/07        | Tool box, heavy-duty, hm of   | 1        | 16.19        | 16.19         |
|                   | 08/23/07        | Sheet protect                 | 4        | 1.16         | 4.64          |
|                   | 08/23/07        | LH set 12 bristle round br    | 1        | 4.13         | 4.13          |



| Subtotal | Per Check/Bank Statement |               |         | Date<br>Approved by<br>Council | Reasonable | Improper |
|----------|--------------------------|---------------|---------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount  |                                |            |          |
|          |                          |               |         |                                | -          | 14.39    |
|          |                          |               |         |                                | -          | 2.60     |
|          |                          |               |         |                                | -          | 1.19     |
|          |                          |               |         |                                | -          | 8.63     |
|          |                          |               |         |                                | -          | 0.60     |
|          |                          |               |         |                                | -          | 7.19     |
|          |                          |               |         |                                | -          | 10.42    |
|          |                          |               |         |                                | -          | 10.77    |
|          |                          |               |         |                                | -          | 4.13     |
|          |                          |               |         |                                | -          | 2.28     |
|          |                          |               |         |                                | -          | 80.99    |
|          |                          |               |         |                                | -          | 5.67     |
|          | 1173                     | 08/01/07      | 62.20 ^ | #                              | -          | 152.99   |
| 312.56   | 12698                    | 08/01/07      | 250.36  | #                              | -          | 10.71    |
|          |                          |               |         |                                | 26.99      | -        |
|          |                          |               |         |                                | 10.07      | -        |
|          |                          |               |         |                                |            | 2.59     |
|          |                          |               |         |                                | 9.98       | -        |
|          |                          |               |         |                                | -          | -        |
|          |                          |               |         |                                |            | 0.70     |
|          |                          |               |         |                                | -          | 14.39    |
|          |                          |               |         |                                | -          | 1.01     |
|          |                          |               |         |                                | -          | (14.39)  |
| 50.33    | 12742                    | 08/07/07      | 50.33   | #                              | -          | (1.01)   |
|          |                          |               |         |                                | -          | 29.99    |
|          |                          |               |         |                                | -          | 2.10     |
|          |                          |               |         |                                | -          | 16.19    |
|          |                          |               |         |                                | -          | 4.64     |
|          |                          |               |         |                                | -          | 4.13     |

Report on Special Investigation of the  
City of New Albin

Purchases from Office Depot  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                               |          |              |          |
|-------------------|-----------------|-------------------------------|----------|--------------|----------|
| Invoice<br>Number | Invoice<br>Date | Description                   | Quantity | Unit<br>Cost | Cost     |
| 397849035-001     | 08/23/07        | LH set, 12 brstl flat brus    | 1        | 4.13         | 4.13     |
|                   | 08/23/07        | Tax                           | 1        | 2.04         | 2.04     |
|                   | 08/23/07        | Doorstop, big foot, grey      | 1        | 3.95         | 3.95     |
|                   | 08/23/07        | Hanger, rim, bowl, w/block    | 1        | 17.99        | 17.99    |
|                   | 08/23/07        | Tax                           | 1        | 1.54         | 1.54     |
| 399504495-001     | 08/30/07        | Gloves, Latex, lg             | 1        | 8.63         | 8.63     |
|                   | 08/30/07        | Bag, trash, od, 13G           | 1        | 12.59        | 12.59    |
|                   | 08/30/07        | Bag, trash, od, 10G           | 1        | 10.79        | 10.79    |
|                   | 08/30/07        | Water, bottles, 24/case       | 2        | 4.48         | 8.96     |
|                   | 08/30/07        | Tax                           | 1        | 2.87         | 2.87     |
| 400915003-001     | 09/13/07        | Water, bottles, 24/case       | 4        | 4.48         | 17.92    |
|                   | 09/13/07        | Tax                           | 1        | 1.25         | 1.25     |
| 401073401-001     | 09/13/07        | Sharpener, pencil, electric   | 1        | 9.72         | 9.72     |
|                   | 09/13/07        | Ibuprofen, generic, 50ct      | 1        | 8.99         | 8.99     |
|                   | 09/13/07        | Pencil, mechanical grip, 7M   | 1        | 3.39         | 3.39     |
|                   | 09/13/07        | Tax                           | 1        | 1.55         | 1.55     |
| 401392261-001     | 09/20/07        | DVD-R, od, 10pk, slim         | 1        | 17.99        | 17.99    |
|                   | 09/20/07        | Bag, cam, dgtl, foray, sport  | 1        | 31.49        | 31.49    |
|                   | 09/20/07        | Tax                           | 1        | 3.46         | 3.46     |
| 401405460-001     | 09/20/07        | Toner, lexmark, high yield    | 1        | 314.99       | 314.99   |
|                   | 09/20/07        | Tax                           | 1        | 22.05        | 22.05    |
| 402712516-001     | 10/04/07        | Recorder, digital, VN-4100    | 1        | 59.99        | 59.99    |
|                   | 10/04/07        | Tax                           | 1        | 4.20         | 4.20     |
| 406307739-001     | 10/25/07        | Water, bottles, 24/case       | 4        | 4.48         | 17.92 ** |
|                   | 10/25/07        | Q1 cookies, butter assortm    | 2        | 8.54         | 17.08 ** |
|                   | 10/25/07        | Tax                           | 1        | 2.45         | 2.45 **  |
| 408345697-001     | 11/15/07        | Stopwatch, Digital            | 1        | 14.39        | 14.39    |
|                   | 11/15/07        | Tax                           | 1        | 1.01         | 1.01     |
| 409849185-001     | 11/22/07        | Kitl, Air Wick, Freshmatic, C | 2        | 11.69        | 23.38    |
|                   | 11/22/07        | Tax                           | 1        | 1.64         | 1.64     |

| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved by<br>Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | -          | 4.13     |
|          |                          |               |        |                                | -          | 2.04     |
|          |                          |               |        |                                | 3.95       | -        |
|          |                          |               |        |                                | 17.99      | -        |
|          |                          |               |        |                                | -          | 1.54     |
|          |                          |               |        |                                | -          | 8.63     |
|          |                          |               |        |                                | -          | 12.59    |
|          |                          |               |        |                                | -          | 10.79    |
|          |                          |               |        |                                | -          | 8.96     |
| 130.54   | 12796                    | 09/05/07      | 130.54 | #                              | -          | 2.87     |
|          |                          |               |        |                                | -          | 17.92    |
|          |                          |               |        |                                | -          | 1.25     |
|          |                          |               |        |                                | -          | 9.72     |
|          |                          |               |        |                                | -          | 8.99     |
|          |                          |               |        |                                | -          | 3.39     |
|          |                          |               |        |                                | -          | 1.55     |
|          |                          |               |        |                                | -          | 17.99    |
|          |                          |               |        |                                | -          | 31.49    |
|          |                          |               |        |                                | -          | 3.46     |
|          |                          |               |        |                                | 314.99     | -        |
| 432.80   | 12845                    | 10/01/07      | 432.80 | #                              | -          | 22.05    |
|          |                          |               |        |                                | 59.99      | -        |
|          |                          |               |        |                                | -          | 4.20     |
|          |                          |               |        |                                | -          | 17.92    |
|          |                          |               |        |                                | -          | 17.08    |
| 101.64   | 12895                    | 11/01/07      | 101.64 | #                              | -          | 2.45     |
|          |                          |               |        |                                | 14.39      | -        |
|          |                          |               |        |                                | -          | 1.01     |
|          |                          |               |        |                                | -          | 23.38    |
| 40.42    | 12969                    | 12/03/07      | 40.42  | 12/03/07                       | -          | 1.64     |

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| Per Invoice       |                 |                               |          |              |         |
|-------------------|-----------------|-------------------------------|----------|--------------|---------|
| Invoice<br>Number | Invoice<br>Date | Description                   | Quantity | Unit<br>Cost | Cost    |
| 412367330-001     | 12/13/07        | Frame, document, wood filler  | 1        | 19.79        | 19.79   |
|                   | 12/13/07        | Frame, gallery, wood, 11x14   | 1        | 15.56        | 15.56   |
|                   | 12/13/07        | Tax                           | 1        | 2.47         | 2.47    |
| 412467595-001     | 12/13/07        | McAfee total protection       | 1        | 79.99        | 79.99   |
|                   | 12/13/07        | Tax                           | 1        | 5.60         | 5.60    |
| 411569667-001     | 12/06/07        | Frame, doc, mtl look, 11x14   | 1        | 7.91         | 7.91    |
|                   | 12/06/07        | Document frame 8.5x11 3pk     | 1        | 2.10         | 2.10    |
|                   | 12/06/07        | Rolls, mounting, slf-stk      | 1        | 2.42         | 2.42    |
|                   | 12/06/07        | Frame, doc, venice, 8.5x11    | 1        | 13.85        | 13.85   |
|                   | 12/06/07        | Tax                           | 1        | 1.84         | 1.84    |
| 411996303-001     | 12/13/07        | Frame, doc, mtl look, 11x14   | 1        | (7.91)       | (7.91)  |
|                   | 12/13/07        | Frame, doc, venice, 8.5x11    | 1        | (13.85)      | (13.85) |
|                   | 12/13/07        | Tax                           | 1        | (1.52)       | (1.52)  |
| 411756422-001     | 12/06/07        | Refill, freshmatic            | 1        | (6.11)       | (6.11)  |
|                   | 12/06/07        | Tax                           | 1        | (0.43)       | (0.43)  |
| 410995386-001     | 12/06/07        | Refill, freshmatic            | 6        | 6.11         | 36.66   |
|                   | 12/06/07        | Tax                           | 1        | 2.57         | 2.57    |
| 410997022-001     | 12/06/07        | Bookcase, 4-shelf, antiqued   | 1        | 98.99        | 98.99   |
|                   | 12/06/07        | Tax                           | 1        | 6.93         | 6.93    |
| 41308354-001      | 12/20/07        | Camera, digital, powershot    | 1        | 349.99       | 349.99  |
|                   | 12/20/07        | Tax                           | 1        | 24.50        | 24.50   |
| 411754505-001     | 12/13/07        | Envelope #10, 24lb, wht       | 2        | 5.11         | 10.22   |
|                   | 12/13/07        | Envelope #10, win             | 1        | 13.49        | 13.49   |
|                   | 12/13/07        | Envelope #10, win             | 1        | 13.49        | 13.49   |
|                   | 12/13/07        | Tax                           | 1        | 2.60         | 2.60    |
| 415954088-001     | 01/17/08        | Paper, multipurpose, 11", 20# | 1        | 30.68        | 30.68   |
|                   | 01/17/08        | File, magazine, nestable      | 1        | 11.69        | 11.69   |
|                   | 01/17/08        | Battery, size AA, alkaline    | 1        | 6.94         | 6.94    |
|                   | 01/17/08        | Battery, AAA, energizer       | 1        | 7.43         | 7.43    |
|                   | 01/17/08        | Aug DPS PIP                   | 1        | -            | -       |
|                   | 01/17/08        | Tax                           | 1        | 3.97         | 3.97    |

| <b>Subtotal</b> | <b>Per Check/Bank Statement</b> |                       |               | <b>Date<br/>Approved by<br/>Council</b> | <b>Reasonable</b> | <b>Improper</b> |
|-----------------|---------------------------------|-----------------------|---------------|-----------------------------------------|-------------------|-----------------|
|                 | <b>Check<br/>Number</b>         | <b>Check<br/>Date</b> | <b>Amount</b> |                                         |                   |                 |
|                 |                                 |                       |               |                                         | -                 | 19.79           |
|                 |                                 |                       |               |                                         | -                 | 15.56           |
|                 |                                 |                       |               |                                         | -                 | 2.47            |
|                 |                                 |                       |               |                                         | 79.99             | -               |
|                 |                                 |                       |               |                                         | -                 | 5.60            |
|                 |                                 |                       |               |                                         | -                 | 7.91            |
|                 |                                 |                       |               |                                         | -                 | 2.10            |
|                 |                                 |                       |               |                                         | -                 | 2.42            |
|                 |                                 |                       |               |                                         | -                 | 13.85           |
|                 |                                 |                       |               |                                         | -                 | 1.84            |
|                 |                                 |                       |               |                                         | -                 | (7.91)          |
|                 |                                 |                       |               |                                         | -                 | (13.85)         |
|                 |                                 |                       |               |                                         | -                 | (1.52)          |
|                 |                                 |                       |               |                                         | -                 | (6.11)          |
|                 |                                 |                       |               |                                         | -                 | (0.43)          |
|                 |                                 |                       |               |                                         | -                 | 36.66           |
|                 |                                 |                       |               |                                         | -                 | 2.57            |
|                 |                                 |                       |               |                                         | -                 | 98.99           |
|                 |                                 |                       |               |                                         | -                 | 6.93            |
|                 |                                 |                       |               |                                         | -                 | 349.99          |
|                 |                                 |                       |               |                                         | -                 | 24.50           |
|                 |                                 |                       |               |                                         | 10.22             | -               |
|                 |                                 |                       |               |                                         | 13.49             | -               |
|                 |                                 |                       |               |                                         | 13.49             | -               |
| 681.15          | 13088                           | 01/09/08              | 681.15        | 01/12/08                                | -                 | 2.60            |
|                 |                                 |                       |               |                                         | 30.68             | -               |
|                 |                                 |                       |               |                                         | 11.69             | -               |
|                 |                                 |                       |               |                                         | 6.94              | -               |
|                 |                                 |                       |               |                                         | 7.43              | -               |
|                 |                                 |                       |               |                                         | -                 | -               |
|                 |                                 |                       |               |                                         | -                 | 3.97            |

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Purchases from Office Depot  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                |          |              |          |
|-------------------|-----------------|--------------------------------|----------|--------------|----------|
| Invoice<br>Number | Invoice<br>Date | Description                    | Quantity | Unit<br>Cost | Cost     |
| 415957186-001     | 01/17/08        | Clock, dial-a-time             | 1        | 7.19         | 7.19     |
|                   | 01/17/08        | Tax                            | 1        | 0.50         | 0.50     |
| 417317596-001     | 01/31/08        | Paper, Const, 9 x 12, sc, astd | 1        | 1.61         | 1.61     |
|                   | 01/31/08        | Tissue, facial, unscentd, 6 pk | 1        | 6.01         | 6.01     |
|                   | 01/31/08        | Ink, LC31,Brother, Multipac    | 1        | 46.79        | 46.79    |
|                   | 01/31/08        | Lbl, reimf, dsp, clear, perm   | 1        | 2.06         | 2.06     |
|                   | 01/31/08        | Tax                            | 1        | 3.95         | 3.95     |
| 418804848-001     | 02/07/08        | Cartridge, ink, od-26          | 2        | 12.06        | 24.12    |
|                   | 02/07/08        | Pencil, fun-pro, 48count       | 1        | 8.99         | 8.99     |
|                   | 02/07/08        | Tax                            | 1        | 2.32         | 2.32     |
| 418805034-001     | 02/14/08        | Office Accounting Pro 200      | 1        | 199.99       | 199.99   |
|                   | 02/14/08        | Tax                            | 1        | 14.00        | 14.00    |
| 419505958-001     | 02/14/08        | Office Accounting Pro 200      | 1        | 199.99       | 199.99   |
|                   | 02/14/08        | Tax                            | 1        | 14.00        | 14.00    |
| 419506374-001     | 02/21/08        | Office Accounting Pro 200      | 1        | (199.99)     | (199.99) |
|                   | 02/21/08        | Tax                            | 1        | (14.00)      | (14.00)  |
| 424141781-001     | 03/27/08        | Refill frshmtic, air wick      | 2        | 6.02         | 12.04    |
|                   | 03/27/08        | Tissue, kleenex, boutique      | 1        | 8.99         | 8.99     |
|                   | 03/27/08        | Stapler, full, combo, 545      | 1        | 10.16        | 10.16    |
|                   | 03/27/08        | Cartridge, IJ, bro compat      | 2        | 15.29        | 30.58    |
|                   | 03/27/08        | Cartridge, IJ, brother comp    | 1        | 8.99         | 8.99     |
|                   | 03/27/08        | Cartridge, IJ, brother comp    | 1        | 8.99         | 8.99     |
|                   | 03/27/08        | Cartridge, IJ, brother comp    | 1        | 8.99         | 8.99     |
|                   | 03/27/08        | Tax                            | 1        | 6.21         | 6.21     |
| 424531517-001     | 03/27/08        | Paper roll, 2-1/4x130, sngl    | 2        | 4.94         | 9.88     |
|                   | 03/27/08        | Pad, perf, 8.5x11, od, 12pk    | 1        | 4.60         | 4.60     |
|                   | 03/27/08        | Bags, trash, glad, ceflex, 13  | 2        | 9.26         | 18.52    |
|                   | 03/27/08        | Trashbag, glad, frcflx, 30gl   | 1        | 11.60        | 11.60    |
|                   | 03/27/08        | Tax                            | 1        | 3.12         | 3.12     |

| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved by<br>Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | 7.19       | -        |
| 68.40    | 13147                    | 02/01/08      | 68.40  | #                              | -          | 0.50     |
|          |                          |               |        |                                | 1.61       | -        |
|          |                          |               |        |                                | 6.01       | -        |
|          |                          |               |        |                                | 46.79      | -        |
|          |                          |               |        |                                | 2.06       | -        |
| 60.42    | 13155                    | 02/04/08      | 60.42  | 02/04/08                       | -          | 3.95     |
|          |                          |               |        |                                | 24.12      | -        |
|          |                          |               |        |                                | 8.99       | -        |
|          |                          |               |        |                                | -          | 2.32     |
|          |                          |               |        |                                | 199.99     | -        |
|          |                          |               |        |                                | -          | 14.00    |
|          |                          |               |        |                                | 199.99     | -        |
|          |                          |               |        |                                | -          | 14.00    |
|          |                          |               |        |                                | (199.99)   | -        |
| 249.42   | 13215                    | 03/03/08      | 249.42 | 03/17/08                       | -          | (14.00)  |
|          |                          |               |        |                                | 12.04      | -        |
|          |                          |               |        |                                | 8.99       | -        |
|          |                          |               |        |                                | 10.16      | -        |
|          |                          |               |        |                                | 30.58      | -        |
|          |                          |               |        |                                | 8.99       | -        |
|          |                          |               |        |                                | 8.99       | -        |
|          |                          |               |        |                                | 8.99       | -        |
|          |                          |               |        |                                | -          | 6.21     |
|          |                          |               |        |                                | 9.88       | -        |
|          |                          |               |        |                                | 4.60       | -        |
|          |                          |               |        |                                | 18.52      | -        |
|          |                          |               |        |                                | 11.60      | -        |
| 142.67   | 13273                    | 04/07/08      | 142.67 | 04/07/08                       | -          | 3.12     |

Report on Special Investigation of the  
City of New Albin

Purchases from Office Depot  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                               |          |              |         |
|-------------------|-----------------|-------------------------------|----------|--------------|---------|
| Invoice<br>Number | Invoice<br>Date | Description                   | Quantity | Unit<br>Cost | Cost    |
| 424929729-001     | 04/03/08        | Duster, air, 10oz             | 4        | 3.74         | 14.96   |
|                   | 04/03/08        | Phone, corded, GW, white      | 1        | 12.99        | 12.99   |
|                   | 04/03/08        | Battery, AAA, energizer       | 1        | 7.43         | 7.43    |
|                   | 04/03/08        | Battery, size AA, alkaline    | 1        | 6.94         | 6.94    |
|                   | 04/03/08        | Tax                           | 1        | 2.96         | 2.96    |
| 427385420-001     | 04/24/08        | Hand wsh, foam, anbac, dial   | 4        | 2.96         | 11.84   |
|                   | 04/24/08        | Paper, hpmulti, legal, 20#    | 2        | 5.15         | 10.30   |
|                   | 04/24/08        | Sweet-n-low, 400BX            | 1        | 6.92         | 6.92 ** |
|                   | 04/24/08        | Tax                           | 1        | 1.55         | 1.55    |
| 426588277-001     | 04/17/08        | Disk, office depot, 3.5 ibm   | 1        | 9.05         | 9.05 ** |
|                   | 04/17/08        | Kit firstaid, rd cross 225    | 1        | 27.28        | 27.28   |
|                   | 04/17/08        | Tax                           | 1        | 2.54         | 2.54    |
| 431550917-001     | 05/29/08        | Wiper, HD, 88007 X60 wypall   | 3        | 8.99         | 26.97   |
|                   | 05/29/08        | Tax                           | 1        | 1.89         | 1.89    |
| 430495939-001     | 05/22/08        | Broom, tilt, 6 7/16x2x1 1/1   | 1        | 8.09         | 8.09    |
|                   | 05/22/08        | Tax                           | 1        | 0.57         | 0.57    |
| 430495998-001     | 05/22/08        | Pan, dust, heavy duty charc   | 1        | 4.31         | 4.31    |
| 431050119-001     | 05/22/08        | Tax                           | 1        | 6.74         | 6.74    |
| 430495998-001     | 05/22/08        | Tax                           | 1        | 0.30         | 0.30    |
| 433486909-001     | 06/19/08        | Battery,size AA, alkaline     | 4        | 6.94         | 27.76   |
|                   | 06/19/08        | Tax                           | 1        | 1.94         | 1.94    |
| 432536646-001     | 06/05/08        | Paper, Hp, multipurpose, ltr  | 1        | 35.80        | 35.80   |
|                   | 06/05/08        | Water, bottles, 24/case       | 1        | 10.16        | 10.16   |
|                   | 06/05/08        | Tax                           | 1        | 3.22         | 3.22    |
| 431050119-001     | 05/22/08        | Cabinet, cd, 4-drwr, locking  | 1        | 84.59        | 84.59   |
|                   | 05/22/08        | Case, jewel, slim, 30/pk, ast | 1        | 11.69        | 11.69   |
|                   | 05/22/08        | Tax                           | 1        | 6.74         | 6.74    |
| 434881997-001     | 07/03/08        | Phone, cordless, 5.8 ghz      | 1        | 24.99        | 24.99   |



| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved by<br>Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | 14.96      | -        |
|          |                          |               |        |                                | 12.99      | -        |
|          |                          |               |        |                                | 7.43       | -        |
|          |                          |               |        |                                | 6.94       | -        |
| 45.28    | 13282                    | 04/07/08      | 45.28  | 04/07/08                       | -          | 2.96     |
|          |                          |               |        |                                | -          | 11.84    |
|          |                          |               |        |                                | -          | 10.30    |
|          |                          |               |        |                                | -          | 6.92     |
|          |                          |               |        |                                | -          | 1.55     |
|          |                          |               |        |                                | -          | 9.05     |
|          |                          |               |        |                                | -          | 27.28    |
| 69.48    | 13322                    | 05/01/08      | 69.48  | 05/05/08                       | -          | 2.54     |
|          |                          |               |        |                                | 26.97      | -        |
|          |                          |               |        |                                | -          | 1.89     |
|          |                          |               |        |                                | 8.09       | -        |
|          |                          |               |        |                                | -          | 0.57     |
|          |                          |               |        |                                | 4.31       | -        |
|          |                          |               |        |                                | -          | 6.74     |
| 48.87    | 13399                    | 06/04/08      | 48.87  | #                              | -          | 0.30     |
|          |                          |               |        |                                | 27.76      | -        |
|          |                          |               |        |                                | -          | 1.94     |
|          |                          |               |        |                                | -          | 35.80    |
|          |                          |               |        |                                | -          | 10.16    |
| 78.88    | 13465                    | 07/09/08      | 78.88  | 07/14/08                       | -          | 3.22     |
|          |                          |               |        |                                | -          | 84.59    |
|          |                          |               |        |                                | -          | 11.69    |
|          |                          |               |        |                                | -          | 6.74     |
|          |                          |               |        |                                | 24.99      | -        |

Report on Special Investigation of the  
City of New Albin

Purchases from Office Depot  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                               |          |              |        |
|-------------------|-----------------|-------------------------------|----------|--------------|--------|
| Invoice<br>Number | Invoice<br>Date | Description                   | Quantity | Unit<br>Cost | Cost   |
| 435460652-001     | 07/03/08        | Tax                           | 1        | 1.75         | 1.75   |
|                   | 07/03/08        | Protector, sheet, lam, 9x12   | 1        | 17.99        | 17.99  |
|                   | 07/03/08        | Wallet, business cart, leat   | 1        | 11.69        | 11.69  |
| 435460736-001     | 07/03/08        | Tax                           | 1        | 2.08         | 2.08   |
|                   | 07/03/08        | Memory flash secure digt      | 2        | 12.99        | 25.98  |
|                   | 07/03/08        | Tax                           | 1        | 1.82         | 1.82   |
| 440418127-001     | 08/21/08        | Disk, office depot, 3.5 ibm   | 1        | 9.05         | 9.05   |
|                   | 08/21/08        | Tax                           | 1        | 0.54         | 0.54   |
| 440409529-001     | 08/21/08        | Router, gigabit, xtreme n,d   | 1        | 129.99       | 129.99 |
|                   | 08/21/08        | Adapter, desktop, xtreme n    | 1        | 79.99        | 79.99  |
| 438451320-001     | 08/21/08        | Tax                           | 1        | 12.60        | 12.60  |
|                   | 07/31/08        | Tissue, bath, anglsft 400sht  | 1        | 31.49        | 31.49  |
|                   | 07/31/08        | Badge, name, gld, bordered,   | 3        | 3.23         | 9.69   |
| 438698341-001     | 07/31/08        | Tax                           | 1        | 2.88         | 2.88   |
|                   | 08/07/08        | Note, OD, 3" x 3", 18/pk, yel | 1        | 8.99         | 8.99   |
|                   | 08/07/08        | Notes, self-stick, ok, 12pk   | 1        | 10.43        | 10.43  |
|                   | 08/07/08        | Sign here tape flag           | 1        | 4.76         | 4.76   |
| 441290410-001     | 08/07/08        | Tax                           | 1        | 1.69         | 1.69   |
|                   | 08/28/08        | Cable, usb a/b gold 6'        | 1        | 3.31         | 3.31   |
|                   | 08/28/08        | Wipes, disinfectant, clorox   | 2        | 6.29         | 12.58  |
|                   | 08/28/08        | Spt shot carpet stain rem     | 1        | 6.29         | 6.29   |
| 441290594-001     | 08/28/08        | Tax                           | 1        | 1.33         | 1.33   |
|                   | 08/28/08        | Cleaner, ap, lysol, w/bleach  | 2        | 5.39         | 10.78  |
| 441325791-001     | 08/28/08        | Tax                           | 1        | 0.65         | 0.65   |
|                   | 08/28/08        | Ink, HP 98, twin pack, black  | 1        | 32.39        | 32.39  |
|                   | 08/28/08        | Ink cartridge, tricolor 95    | 1        | 22.49        | 22.49  |
| 441326090-001     | 08/28/08        | Tax                           | 1        | 3.29         | 3.29   |
|                   | 08/28/08        | Voodoo berry, metered         | 1        | 4.67         | 4.67   |
|                   | 08/28/08        | Refill, litmst french kiss    | 1        | 4.67         | 4.67   |
|                   | 08/28/08        | Pina colada aerosol           | 1        | 4.67         | 4.67   |
|                   | 08/28/08        | Tax                           | 1        | 0.84         | 0.84   |

| <b>Subtotal</b> | <b>Per Check/Bank Statement</b> |                       |               | <b>Date<br/>Approved by<br/>Council</b> | <b>Reasonable</b> | <b>Improper</b> |
|-----------------|---------------------------------|-----------------------|---------------|-----------------------------------------|-------------------|-----------------|
|                 | <b>Check<br/>Number</b>         | <b>Check<br/>Date</b> | <b>Amount</b> |                                         |                   |                 |
|                 |                                 |                       |               |                                         | -                 | 1.75            |
|                 |                                 |                       |               |                                         | 17.99             | -               |
|                 |                                 |                       |               |                                         | 11.69             | -               |
|                 |                                 |                       |               |                                         | -                 | 2.08            |
|                 |                                 |                       |               |                                         | -                 | 25.98           |
| 189.32          | 13538                           | 08/21/08              | 189.32        | #                                       | -                 | 1.82            |
|                 |                                 |                       |               |                                         | 9.05              | -               |
|                 |                                 |                       |               |                                         | -                 | 0.54            |
|                 |                                 |                       |               |                                         | -                 | 129.99          |
|                 |                                 |                       |               |                                         | -                 | 79.99           |
|                 |                                 |                       |               |                                         | -                 | 12.60           |
|                 |                                 |                       |               |                                         | -                 | 31.49           |
|                 |                                 |                       |               |                                         | -                 | 9.69            |
|                 |                                 |                       |               |                                         | -                 | 2.88            |
|                 |                                 |                       |               |                                         | 8.99              | -               |
|                 |                                 |                       |               |                                         | 10.43             | -               |
|                 |                                 |                       |               |                                         | 4.76              | -               |
|                 |                                 |                       |               |                                         | -                 | 1.69            |
|                 |                                 |                       |               |                                         | -                 | 3.31            |
|                 |                                 |                       |               |                                         | -                 | 12.58           |
|                 |                                 |                       |               |                                         | -                 | 6.29            |
|                 |                                 |                       |               |                                         | -                 | 1.33            |
|                 |                                 |                       |               |                                         | -                 | 10.78           |
|                 |                                 |                       |               |                                         | -                 | 0.65            |
|                 |                                 |                       |               |                                         | 32.39             | -               |
|                 |                                 |                       |               |                                         | 22.49             | -               |
|                 |                                 |                       |               |                                         | -                 | 3.29            |
|                 |                                 |                       |               |                                         | -                 | 4.67            |
|                 |                                 |                       |               |                                         | -                 | 4.67            |
|                 |                                 |                       |               |                                         | -                 | 4.67            |
| 410.06          | 13573                           | 09/04/08              | 410.06        | #                                       | -                 | 0.84            |

Report on Special Investigation of the  
City of New Albin

Purchases from Office Depot  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                               |          |              |          |
|-------------------|-----------------|-------------------------------|----------|--------------|----------|
| Invoice<br>Number | Invoice<br>Date | Description                   | Quantity | Unit<br>Cost | Cost     |
| 443524178-001     | 09/11/08        | Sweet-n-low, 400BX            | 1        | 6.92         | 6.92 **  |
|                   | 09/11/08        | Cutlery keeper, hvyweight     | 1        | 10.79        | 10.79 ** |
|                   | 09/11/08        | Tax                           | 1        | 0.75         | 0.75 **  |
| 449767191-001     | 11/06/08        | Cleaner, bowl, clorox, 24 oz  | 2        | 2.87         | 5.74     |
|                   | 11/06/08        | Cleaner, diswsh, dawn 38 oz   | 1        | 4.89         | 4.89     |
|                   | 11/06/08        | Deodorant, febreze, 32 oz     | 1        | 9.44         | 9.44     |
|                   | 11/06/08        | Tax                           | 1        | 1.40         | 1.40     |
| 449767233-001     | 11/06/08        | Sweet-n-low, 400BX            | 1        | 6.92         | 6.92     |
| 445558619-001     | 10/02/08        | Mousepad/writrest, 3m, ant    | 1        | 17.09        | 17.09    |
|                   | 10/02/08        | Ink, HP 98, twin pack, black  | 1        | 35.09        | 35.09    |
|                   | 10/02/08        | Tax                           | 1        | 3.66         | 3.66     |
| 445559938-001     | 10/02/08        | Ink, reman, taa, c8766wn, tri | 1        | 20.69        | 20.69    |
|                   | 10/02/08        | Tax                           | 1        | 1.45         | 1.45     |
| 443524178-001     | 09/11/08        | Tax                           | 1        | (6.74)       | (6.74)   |
| 453917580-001     | 11/20/08        | McAfee 2009 total protect     | 1        | 79.99        | 79.99    |
|                   | 11/20/08        | Box, cash, profile, low       | 1        | 17.63        | 17.63    |
|                   | 11/20/08        | Tax                           | 1        | 6.83         | 6.83     |
| 453643513-001     | 11/20/08        | Coffeemate regular canist     | 1        | 1.97         | 1.97 **  |
|                   | 11/20/08        | Sweet-n-low, 400BX            | 1        | 6.92         | 6.92 **  |
|                   | 11/20/08        | Cutlery keeper, hvyweight     | 1        | 10.79        | 10.79 ** |
|                   | 11/20/08        | Tax                           | 1        | 0.75         | 0.75 **  |
| 455341878-001     | 12/04/08        | Refill, freshmatic, papaya    | 8        | 6.02         | 48.16    |
|                   | 12/04/08        | Tax                           | 1        | 3.37         | 3.37     |
| 455342218-001     | 12/04/08        | Tape, packing, transparent    | 1        | 11.29        | 11.29    |
|                   | 12/04/08        | Tax                           | 1        | 0.79         | 0.79     |
| 458224821-001     | 01/01/09        | Marker, cd/dvd, 4pk, black    | 1        | 8.09         | 8.09     |
|                   | 01/01/09        | Clock, commercial, 13.5" dia  | 1        | 4.33         | 4.33     |
|                   | 01/01/09        | Kleenex, lotion, facial, box  | 1        | 1.20         | 1.20     |
|                   | 01/01/09        | Liner, reclaim, 12gallon, wh  | 1        | 13.49        | 13.49    |

| Subtotal | Per Check/Bank Statement |               | Amount | Date<br>Approved by<br>Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date |        |                                |            |          |
|          |                          |               |        |                                | -          | 6.92     |
|          |                          |               |        |                                | -          | 10.79    |
| 18.46    | 13642                    | 10/05/08      | 18.46  | 10/06/08                       | -          | 0.75     |
|          |                          |               |        |                                | -          | 5.74     |
|          |                          |               |        |                                | -          | 4.89     |
|          |                          |               |        |                                | -          | 9.44     |
|          |                          |               |        |                                | -          | 1.40     |
|          |                          |               |        |                                | -          | 6.92     |
|          |                          |               |        |                                | 17.09      | -        |
|          |                          |               |        |                                | 35.09      | -        |
|          |                          |               |        |                                | -          | 3.66     |
|          |                          |               |        |                                | 20.69      | -        |
|          |                          |               |        |                                | -          | 1.45     |
| 99.63    | 13740                    | 11/19/08      | 99.63  | #                              | -          | (6.74)   |
|          |                          |               |        |                                | 79.99      | -        |
|          |                          |               |        |                                | 17.63      | -        |
|          |                          |               |        |                                | -          | 6.83     |
|          |                          |               |        |                                | -          | 1.97     |
|          |                          |               |        |                                | -          | 6.92     |
|          |                          |               |        |                                | -          | 10.79    |
| 124.88   | 13746                    | 12/01/08      | 124.88 | 12/01/08                       | -          | 0.75     |
|          |                          |               |        |                                | -          | 48.16    |
|          |                          |               |        |                                | -          | 3.37     |
|          |                          |               |        |                                | 11.29      | -        |
|          |                          |               |        |                                | -          | 0.79     |
|          |                          |               |        |                                | 8.09       | -        |
|          |                          |               |        |                                | 4.33       | -        |
|          |                          |               |        |                                | 1.20       | -        |
|          |                          |               |        |                                | 13.49      | -        |

Report on Special Investigation of the  
City of New Albin

Purchases from Office Depot  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                 |          |              |                           |
|-------------------|-----------------|---------------------------------|----------|--------------|---------------------------|
| Invoice<br>Number | Invoice<br>Date | Description                     | Quantity | Unit<br>Cost | Cost                      |
| 458224946-001     | 01/01/09        | Tax                             | 1        | 1.63         | 1.63                      |
|                   | 01/01/09        | Cleaner, murphyoilsoap 32oz     | 1        | 4.66         | 4.66                      |
|                   | 01/01/09        | Tax                             | 1        | 0.28         | <u>0.28</u>               |
| 459938278-001     | 01/15/09        | Cartridge, inkjet, hp #78       | 1        | 27.03        | 27.03                     |
|                   | 01/15/09        | Tax                             | 1        | 1.62         | <u>1.62</u>               |
| 469243343-001     | 04/02/09        | Ink, HP98, twin pack, black     | 1        | 37.79        | 37.79                     |
|                   | 04/02/09        | Ink, od HP95, tri-color         | 1        | 18.89        | 18.89                     |
|                   | 04/02/09        | Tax                             | 1        | 3.40         | 3.40                      |
| 464665208-001     | 02/19/09        | Mouse, ntbk, wrls, optical, r   | 1        | 29.99        | 29.99                     |
|                   | 02/19/09        | Tax                             | 1        | 1.80         | 1.80                      |
| 462090742-001     | 01/29/09        | Cartridge, epson c88/cx480      | 2        | 17.99        | 35.98                     |
|                   | 01/29/09        | Ink, epson to60520, w/50sht     | 2        | 35.09        | 70.18                     |
|                   | 01/29/09        | Cartridge, ink, blk, 51645A     | 2        | 24.87        | 49.74                     |
|                   | 01/29/09        | Tax                             | 1        | 9.35         | 9.35                      |
| 462090871-001     | 01/29/09        | Glove, polyvinyl, large         | 1        | 6.29         | 6.29                      |
|                   | 01/29/09        | Tax                             | 1        | 0.38         | 0.38                      |
| 466562609-001     | 03/12/09        | Keyboard, mouse, wod 700 v2     | 1        | 35.99        | 35.99                     |
|                   | 03/12/09        | Tax                             | 1        | 2.16         | <u>2.16</u>               |
| 475583970-001     | 05/28/09        | Tape, actitape, .75 x 1296", od | 2        | 4.00         | 8.00                      |
|                   | 05/28/09        | Tax                             | 1        | 0.48         | <u>0.48</u>               |
| Total             |                 |                                 |          |              | <u><u>\$ 3,791.57</u></u> |

^ - This \$62.20 payment was made from the Senior Apartments' checking account. The remaining \$3,729.37 of payments were made from the City's checking account.

# - Payment was not approved by the Council, per the minutes.

\*\* - Documentation reviewed by Council members included a notation these items were reimbursed by Stephanie Ahles.

| Subtotal | Per Check/Bank Statement |               |                 | Date<br>Approved by<br>Council | Reasonable      | Improper        |
|----------|--------------------------|---------------|-----------------|--------------------------------|-----------------|-----------------|
|          | Check<br>Number          | Check<br>Date | Amount          |                                |                 |                 |
|          |                          |               |                 |                                | -               | 1.63            |
|          |                          |               |                 |                                | -               | 4.66            |
| 97.29    | 13847                    | 01/07/09      | 97.29           | 01/12/09                       | -               | 0.28            |
|          |                          |               |                 |                                | 27.03           | -               |
| 28.65    | 13879                    | 02/02/09      | 28.65           | 02/02/09                       | -               | 1.62            |
|          |                          |               |                 |                                | -               | -               |
|          |                          |               |                 |                                | 37.79           | -               |
|          |                          |               |                 |                                | 18.89           | -               |
|          |                          |               |                 |                                | -               | 3.40            |
|          |                          |               |                 |                                | 29.99           | -               |
|          |                          |               |                 |                                | -               | 1.80            |
|          |                          |               |                 |                                | 35.98           | -               |
|          |                          |               |                 |                                | 70.18           | -               |
|          |                          |               |                 |                                | 49.74           | -               |
|          |                          |               |                 |                                | -               | 9.35            |
|          |                          |               |                 |                                | -               | 6.29            |
|          |                          |               |                 |                                | -               | 0.38            |
|          |                          |               |                 |                                | -               | 35.99           |
| 301.94   | 14050                    | 05/04/09      | 301.94          | #                              | -               | 2.16            |
|          |                          |               |                 |                                | 8.00            | -               |
| 8.48     | 14093                    | 06/08/09      | 8.48            | #                              | -               | 0.48            |
|          |                          |               | <u>3,791.57</u> |                                | <u>1,801.10</u> | <u>1,990.47</u> |

Report on Special Investigation of the  
City of New Albin

Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                              |          |              |         |
|-------------------|-----------------|----------------------------------------------|----------|--------------|---------|
| Invoice<br>Number | Invoice<br>Date | Description                                  | Quantity | Unit<br>Cost | Cost    |
| 7778915           | 06/20/07        | Multipurpose paper, 8-1/2"x11"               | 10       | \$ 7.79      | 77.90   |
|                   |                 | Bridge to Terabithia DVD <i>(free)</i>       | 1        | -            | -       |
|                   |                 | Greeting crd env 5-3/4x8-3/4                 | 1        | 10.79        | 10.79   |
|                   |                 | M&M rock & roll dispenser <i>(free)</i>      | 1        | -            | -       |
|                   |                 | M&M's milk chocolate 5.3 oz <i>(free)</i>    | 1        | -            | -       |
|                   |                 | Tax                                          | 1        | 4.43         | 4.43    |
|                   |                 | Rebate                                       | 1        | (30.00)      | (30.00) |
| 7857196           | 06/25/07        | Pledge polish - Cedar scent                  | 1        | 79.99        | 79.99   |
|                   |                 | Tax                                          | 1        | 4.00         | 4.00    |
| 8599782           | ^ 07/25/07      | Ice Age 2 DVD                                | 1        | 22.99        | 22.99   |
|                   |                 | Tax                                          | 1        | 1.15         | 1.15    |
|                   |                 | Rebates                                      | 1        | (24.14)      | (24.14) |
| 8607009           | ^ 07/25/07      | Qb expan file jackets letter                 | 2        | 29.99        | 59.98   |
|                   |                 | George Foreman SE Super Champ <i>(free)</i>  | 1        | -            | -       |
|                   |                 | HP 21 inkjet cartridge                       | 1        | 12.74        | 12.74   |
|                   |                 | HP 22 inkjet cartridge                       | 1        | 15.29        | 15.29   |
|                   |                 | M&M's milk chocolate 5.3 oz <i>(free)</i>    | 1        | -            | -       |
|                   |                 | M&M racing team dispenser <i>(free)</i>      | 1        | -            | -       |
|                   |                 | Collection bag f/recycl cartg <i>(free)</i>  | 2        | -            | -       |
|                   |                 | Cherry Blossom A.B. lotion/gel <i>(free)</i> | 1        | -            | -       |
|                   |                 | Tax                                          | 1        | 4.40         | 4.40    |
| 8633800           | ^ 07/26/07      | Retro Candy Wagon                            | 1        | 14.99        | 14.99   |
| 9008272           | ^ 08/09/07      | Comfortmate rt pens-Med-pt                   | 2        | 6.19         | 12.38   |
|                   |                 | Comfortmate retractable pen                  | 1        | 6.19         | 6.19    |
|                   |                 | Comfortmate retractable pen                  | 1        | 6.19         | 6.19    |
|                   |                 | Tax                                          | 1        | 1.24         | 1.24    |
|                   |                 | Freight                                      | 1        | 3.94         | 3.94    |
| 9009005           | ^ 08/09/07      | Marcal sofpac grab & go batht                | 3        | 4.99         | 14.97   |



| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved<br>by Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | 77.90      | -        |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 10.79    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 4.43     |
|          |                          |               |        |                                | (30.00)    | -        |
|          |                          |               |        |                                | 79.99      | -        |
| 147.11   | 12650                    | 07/02/07      | 147.11 | #                              |            | 4.00     |
|          |                          |               |        |                                | -          | 22.99    |
|          |                          |               |        |                                | -          | 1.15     |
|          |                          |               |        |                                | -          | (24.14)  |
|          |                          |               |        |                                | -          | 59.98    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 12.74    |
|          |                          |               |        |                                | -          | 15.29    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | -        |
| 92.41    | 12722                    | 08/03/07      | 92.41  | #                              | -          | 4.40     |
| 14.99    | 12739                    | 08/06/07      | 14.99  | #                              | -          | 14.99    |
|          |                          |               |        |                                | -          | 12.38    |
|          |                          |               |        |                                | -          | 6.19     |
|          |                          |               |        |                                | -          | 6.19     |
|          |                          |               |        |                                | -          | 1.24     |
|          |                          |               |        |                                | -          | 3.94     |
|          |                          |               |        |                                | -          | 14.97    |

Report on Special Investigation of the  
City of New Albin

Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                                     |          |              |         |
|-------------------|-----------------|-----------------------------------------------------|----------|--------------|---------|
| Invoice<br>Number | Invoice<br>Date | Description                                         | Quantity | Unit<br>Cost | Cost    |
|                   |                 | Strawberry Twizzlers canisters                      | 1        | 4.99         | 4.99    |
|                   |                 | Multiple seam eraser 5"                             | 2        | 2.19         | 4.38    |
|                   |                 | Rechargeable AA 4pk batteries                       | 1        | 7.49         | 7.49    |
|                   |                 | Carnation Coffeemate French Van                     | 1        | 3.70         | 3.70    |
|                   |                 | Glad Force Flex tall kitchen bags                   | 1        | 18.19        | 18.19   |
|                   |                 | Tax                                                 | 1        | 2.25         | 2.25    |
| 9518991           | ^ 08/29/07      | Swing-Lid waste container, 6                        | 1        | 7.34         | 7.34    |
|                   |                 | Tax                                                 | 1        | 0.37         | 0.37    |
| 9187874           | ^ 08/16/07      | Uniden dxai5688-3 bundle ( <i>cordless phones</i> ) | 1        | 79.99        | 79.99   |
|                   |                 | Tax                                                 | 1        | 4.00         | 4.00    |
|                   |                 | Discount                                            | 1        | (30.00)      | (30.00) |
| 9192791           | ^ 08/16/07      | Quill 2-ply bathroom tissue                         | 1        | 79.99        | 79.99   |
|                   |                 | Invincible (widescreen) DVD ( <i>free</i> )         | 1        | -            | -       |
|                   |                 | Marcal paper towel rolls                            | 1        | 14.99        | 14.99   |
|                   |                 | \$30 instant order rebate ( <i>free</i> )           | 1        | -            | -       |
|                   |                 | Tax                                                 | 1        | 4.75         | 4.75    |
| 9518991           | ^ 08/29/07      | Swing-lid waste container, 6                        | 1        | 7.34         | 7.34    |
|                   |                 | PCP travel mug ( <i>free</i> )                      | 1        | -            | -       |
|                   |                 | Tax                                                 | 1        | 0.37         | 0.37    |
| 9687681           | ^ 09/06/07      | Qb preinked stmp                                    | 1        | 12.79        | 12.79   |
|                   |                 | Tax                                                 | 1        | 0.64         | 0.64    |
| 9908401           | ^ 09/13/07      | Febreeze air effects spray                          | 2        | 3.99         | 7.98    |
|                   |                 | Tax                                                 | 1        | 0.40         | 0.40    |
| 9938967           | ^ 09/14/07      | Sony dcrdvd108 DVD camcorder                        | 1        | 399.99       | 399.99  |
|                   |                 | Tax                                                 | 1        | 20.00        | 20.00   |
|                   |                 | Rebate                                              | 1        | (30.00)      | (30.00) |
| 5844082           | ^ 10/01/07      | Canon Powershot a560                                | 1        | 179.99       | 179.99  |
|                   |                 | Tax                                                 | 1        | 9.00         | 9.00    |
| 1398049           | ^ 10/02/07      | Flexgrip elite pink ribbon pen                      | 1        | 11.88        | 11.88   |
|                   |                 | Midland frs 10 mile 2 pack kit ( <i>free</i> )      | 1        | -            | -       |

| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved<br>by Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | -          | 4.99     |
|          |                          |               |        |                                | -          | 4.38     |
|          |                          |               |        |                                | -          | 7.49     |
|          |                          |               |        |                                | -          | 3.70     |
|          |                          |               |        |                                | -          | 18.19    |
|          |                          |               |        |                                | -          | 2.25     |
|          |                          |               |        |                                | -          | 7.34     |
| 93.62    | 12795                    | 09/05/07      | 93.62  | #                              | -          | 0.37     |
|          |                          |               |        |                                | -          | 79.99    |
|          |                          |               |        |                                | -          | 4.00     |
|          |                          |               |        |                                | -          | (30.00)  |
|          |                          |               |        |                                | -          | 79.99    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 14.99    |
|          |                          |               |        |                                | -          | -        |
| 153.72   | 12808                    | 09/10/07      | 153.72 | #                              | -          | 4.75     |
|          |                          |               |        |                                | -          | 7.34     |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 0.37     |
|          |                          |               |        |                                | -          | 12.79    |
|          |                          |               |        |                                | -          | 0.64     |
|          |                          |               |        |                                | -          | 7.98     |
|          |                          |               |        |                                | -          | 0.40     |
|          |                          |               |        |                                | -          | 399.99   |
|          |                          |               |        |                                | -          | 20.00    |
| 419.51   | 12847                    | 10/01/07      | 419.51 | #                              | -          | (30.00)  |
|          |                          |               |        |                                | -          | 179.99   |
|          |                          |               |        |                                | -          | 9.00     |
|          |                          |               |        |                                | -          | 11.88    |
|          |                          |               |        |                                | -          | -        |

Report on Special Investigation of the  
City of New Albin

Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                          |          |              |        |
|-------------------|-----------------|------------------------------------------|----------|--------------|--------|
| Invoice<br>Number | Invoice<br>Date | Description                              | Quantity | Unit<br>Cost | Cost   |
|                   |                 | Mrs. Fields cookie tin <i>(free)</i>     | 1        | -            | -      |
|                   |                 | Tax                                      | 1        | 0.59         | 0.59   |
| 1553775           | ^ 10/08/07      | Sony hi8camcorder                        | 1        | 229.99       | 229.99 |
|                   |                 | Tax                                      | 1        | 11.50        | 11.50  |
| 1555956           | ^ 10/08/07      | Post it recycled super sticky            | 1        | 10.34        | 10.34  |
|                   |                 | Post-it® super sticky pop-U              | 2        | 9.89         | 19.78  |
|                   |                 | Papermate office pen, medium             | 1        | 1.43         | 1.43   |
|                   |                 | Papermate office pen, medium             | 1        | 1.43         | 1.43   |
|                   |                 | Self laminating shts card size           | 1        | 14.62        | 14.62  |
|                   |                 | Tax                                      | 1        | 2.38         | 2.38   |
| 1589711           | ^ 10/09/07      | Mrs. Fields pail of treats <i>(free)</i> | 1        | -            | -      |
| 1927912           | ^ 10/22/07      | Dum dum pops                             | 1        | 7.46         | 7.46   |
| 1941525           | ^ 10/23/07      | Kellogg's rice krispies treats           | 2        | 14.52        | 29.04  |
|                   |                 | Tax                                      | 1        | 1.45         | 1.45   |
| 1964850           | ^ 10/23/07      | Carnation Coffeemate French Van          | 4        | 4.49         | 17.96  |
|                   | 10/23/07        | Strawberry Twizzlers canisters           | 1        | 7.64         | 7.64   |
| 2014579           | ^ 10/25/07      | Three piece plier tool set               | 1        | 23.61        | 23.61  |
|                   |                 | Bostitch six-piece screwdriver           | 1        | 11.36        | 11.36  |
|                   |                 | Tax                                      | 1        | 1.75         | 1.75   |
| 2109949           | ^ 10/29/07      | Bounty 2-ply roll towel                  | 1        | 89.99        | 89.99  |
|                   |                 | Meet the Robinsons DVD <i>(free)</i>     | 1        | -            | -      |
|                   |                 | Angel Soft disp cs bath tissue           | 1        | 40.49        | 40.49  |
|                   |                 | Papermate profile - black                | 3        | 10.49        | 31.47  |
|                   |                 | Tranquility fountain <i>(free)</i>       | 1        | -            | -      |
|                   |                 | Solo 16oz blue plastic cup               | 1        | 4.05         | 4.05   |
|                   |                 | Solo prism plate, 6"                     | 1        | 7.69         | 7.69   |
|                   |                 | Boxed clear spoons                       | 1        | 4.05         | 4.05   |
|                   |                 | Tax                                      | 1        | 8.89         | 8.89   |
| 2186082           | ^ 10/31/07      | Imation 52X cd-r 50 pk spindle           | 2        | 7.99         | 15.98  |
|                   |                 | Invisible tape w/dispenser               | 1        | 19.79        | 19.79  |
|                   |                 | Tax                                      | 1        | 1.79         | 1.79   |

| <u>Subtotal</u> | <u>Per Check/Bank Statement</u> |                       |               | <u>Date<br/>Approved<br/>by Council</u> | <u>Reasonable</u> | <u>Improper</u> |
|-----------------|---------------------------------|-----------------------|---------------|-----------------------------------------|-------------------|-----------------|
|                 | <u>Check<br/>Number</u>         | <u>Check<br/>Date</u> | <u>Amount</u> |                                         |                   |                 |
|                 |                                 |                       |               |                                         | -                 | -               |
|                 |                                 |                       |               |                                         | -                 | 0.59            |
|                 |                                 |                       |               |                                         | -                 | 229.99          |
|                 |                                 |                       |               |                                         | -                 | 11.50           |
|                 |                                 |                       |               |                                         | -                 | 10.34           |
|                 |                                 |                       |               |                                         | -                 | 19.78           |
|                 |                                 |                       |               |                                         | -                 | 1.43            |
|                 |                                 |                       |               |                                         | -                 | 1.43            |
|                 |                                 |                       |               |                                         | -                 | 14.62           |
|                 |                                 |                       |               |                                         | -                 | 2.38            |
|                 |                                 |                       |               |                                         | -                 | -               |
|                 |                                 |                       |               |                                         | -                 | 7.46            |
|                 |                                 |                       |               |                                         | -                 | 29.04           |
|                 |                                 |                       |               |                                         | -                 | 1.45            |
|                 |                                 |                       |               |                                         | -                 | 17.96           |
| 556.48          | 12901                           | 11/01/07              | 556.48        | #                                       | -                 | 7.64            |
|                 |                                 |                       |               |                                         | -                 | 23.61           |
|                 |                                 |                       |               |                                         | -                 | 11.36           |
|                 |                                 |                       |               |                                         | -                 | 1.75            |
|                 |                                 |                       |               |                                         | -                 | 89.99           |
|                 |                                 |                       |               |                                         | -                 | -               |
|                 |                                 |                       |               |                                         | -                 | 40.49           |
|                 |                                 |                       |               |                                         | -                 | 31.47           |
|                 |                                 |                       |               |                                         | -                 | -               |
|                 |                                 |                       |               |                                         | -                 | 4.05            |
|                 |                                 |                       |               |                                         | -                 | 7.69            |
|                 |                                 |                       |               |                                         | -                 | 4.05            |
|                 |                                 |                       |               |                                         | -                 | 8.89            |
|                 |                                 |                       |               |                                         | -                 | 15.98           |
|                 |                                 |                       |               |                                         | -                 | 19.79           |
| 260.91          | 12932                           | 11/05/07              | 260.91        | #                                       | -                 | 1.79            |

Report on Special Investigation of the  
City of New Albin

Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                 |          |              |       |
|-------------------|-----------------|---------------------------------|----------|--------------|-------|
| Invoice<br>Number | Invoice<br>Date | Description                     | Quantity | Unit<br>Cost | Cost  |
| 2311137           | ^ 11/06/07      | Grandma's cookie variety pack   | 1        | 11.24        | 11.24 |
|                   |                 | Tax                             | 1        | 0.56         | 0.56  |
| 2311142           | ^ 11/06/07      | Grandma's cookie variety pack   | 1        | 5.21         | 5.21  |
|                   |                 | Tax                             | 1        | 0.26         | 0.26  |
| 2740473           | ^ 11/21/07      | Chex Mix                        | 1        | 18.89        | 18.89 |
| 2761491           | ^ 11/26/07      | Yankee candle buttercream       | 4        | 6.56         | 26.24 |
|                   |                 | Tax                             | 1        | 1.31         | 1.31  |
| 2793313           | ^ 11/27/07      | "Holiday lights" address label  | 1        | 4.76         | 4.76  |
|                   |                 | Tax                             | 1        | 0.24         | 0.24  |
| 2949900           | ^ 11/30/07      | HP 22 inkjet cartridge          | 2        | 16.19        | 32.38 |
|                   |                 | HP 21 inkjet cartridge          | 2        | 13.49        | 26.98 |
|                   |                 | Tax                             | 1        | 2.97         | 2.97  |
| 3003443           | ^ 12/04/07      | Air wick freshmatic start kit   | 2        | 17.10        | 34.20 |
|                   |                 | Tax                             | 1        | 1.71         | 1.71  |
| 3313706           | ^ 12/13/07      | The Devil Wears Prada DVD       | 1        | 17.09        | 17.09 |
|                   |                 | Tax                             | 1        | 0.85         | 0.85  |
| 3599868           | ^ 12/27/07      | Project planner                 | 6        | 3.23         | 19.38 |
|                   |                 | Notebook DVD & compass coupon   | 1        | 8.99         | 8.99  |
|                   |                 | Tax                             | 1        | 1.42         | 1.42  |
| 4070579           | ^ 01/14/08      | JB 40 flavor valentine sleeve   | 1        | 5.39         | 5.39  |
|                   |                 | Tax                             | 1        | 0.27         | 0.27  |
| 4077778           | ^ 01/14/08      | Dial complete foaming soap      | 4        | 3.95         | 15.80 |
|                   |                 | Famous Amos choc chip cookies   | 1        | 11.69        | 11.69 |
|                   |                 | Tax                             | 1        | 1.37         | 1.37  |
| 4080025           | ^ 01/14/08      | Quill ss 7-1/4X12 bubble mailer | 1        | 49.99        | 49.99 |
|                   |                 | Popcorn maker ( <i>free</i> )   | 1        | -            | -     |
|                   |                 | Gallon Simple Green             | 1        | 17.99        | 17.99 |
|                   |                 | Mr. and Mrs. Smith DVD          | 1        | 4.49         | 4.49  |
|                   |                 | Tax                             | 1        | 3.62         | 3.62  |

| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved<br>by Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | -          | 11.24    |
|          |                          |               |        |                                | -          | 0.56     |
|          |                          |               |        |                                | -          | 5.21     |
|          |                          |               |        |                                | -          | 0.26     |
|          |                          |               |        |                                | -          | 18.89    |
|          |                          |               |        |                                | -          | 26.24    |
|          |                          |               |        |                                | -          | 1.31     |
|          |                          |               |        |                                | -          | 4.76     |
| 68.71    | 13002                    | 12/04/07      | 68.71  | #                              | -          | 0.24     |
|          |                          |               |        |                                | -          | 32.38    |
|          |                          |               |        |                                | -          | 26.98    |
|          |                          |               |        |                                | -          | 2.97     |
|          |                          |               |        |                                | -          | 34.20    |
|          |                          |               |        |                                | -          | 1.71     |
|          |                          |               |        |                                | -          | 17.09    |
|          |                          |               |        |                                | -          | 0.85     |
|          |                          |               |        |                                | -          | 19.38    |
|          |                          |               |        |                                | -          | 8.99     |
| 145.97   | 13089                    | 01/07/08      | 145.97 | #                              | -          | 1.42     |
|          |                          |               |        |                                | -          | 5.39     |
|          |                          |               |        |                                | -          | 0.27     |
|          |                          |               |        |                                | -          | 15.80    |
|          |                          |               |        |                                | -          | 11.69    |
|          |                          |               |        |                                | -          | 1.37     |
|          |                          |               |        |                                | -          | 49.99    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 17.99    |
|          |                          |               |        |                                | -          | 4.49     |
| 110.61   | 13146                    | 02/01/08      | 110.61 | #                              | -          | 3.62     |

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Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                              |          |              |        |
|-------------------|-----------------|----------------------------------------------|----------|--------------|--------|
| Invoice<br>Number | Invoice<br>Date | Description                                  | Quantity | Unit<br>Cost | Cost   |
| 4968031           | ^ 02/13/08      | Charlotte's Web DVD                          | 1        | 17.99        | 17.99  |
|                   |                 | Tax                                          | 1        | 0.90         | 0.90   |
| 4971453           | ^ 02/13/08      | Swing-lid waste container, 6                 | 1        | 9.44         | 9.44   |
|                   |                 | Tax                                          | 1        | 0.47         | 0.47   |
| 4978062           | ^ 02/13/08      | HP 21 inkjet cartridge                       | 1        | 13.49        | 13.49  |
|                   |                 | HP 22 inkjet cartridge                       | 1        | 16.19        | 16.19  |
|                   |                 | Stack-n-store                                | 1        | 5.99         | 5.99   |
|                   |                 | Quill ruled pads, 8-1/2"X14"                 | 1        | 11.87        | 11.87  |
|                   |                 | Mrs. Fields tin w/sugar cookie <i>(free)</i> | 1        | -            | -      |
|                   |                 | Tax                                          | 1        | 2.38         | 2.38   |
| 5189118           | ^ 02/21/08      | Alice in Wonderland (se) DVD                 | 1        | 17.99        | 17.99  |
|                   |                 | Peter Pan DVD                                | 1        | 16.19        | 16.19  |
|                   |                 | Happy Feet DVD                               | 1        | 16.19        | 16.19  |
|                   |                 | Tax                                          | 1        | 2.52         | 2.52   |
| 5198731           | ^ 02/21/08      | Bounty 2-ply roll towel                      | 1        | 80.99        | 80.99  |
|                   |                 | Aristocrats DVD <i>(free)</i>                | 1        | -            | -      |
|                   |                 | Breast cancer awareness tote                 | 1        | 6.29         | 6.29   |
|                   |                 | Tax                                          | 1        | 4.36         | 4.36   |
| 2540343           | ^ 03/20/08      | Angel Soft disp cs bath tissue               | 1        | 44.09        | 44.09  |
|                   |                 | Bic correction tape 10pk                     | 1        | 15.99        | 15.99  |
|                   |                 | Febreze air effects spray                    | 1        | 3.49         | 3.49   |
|                   |                 | Mini pretzel barrel 2-1/2lbs                 | 1        | 3.00         | 3.00   |
|                   |                 | Office tech catalog <i>(free)</i>            | 1        | -            | -      |
|                   |                 | Tax                                          | 1        | 3.18         | 3.18   |
| 5950051           | ^ 03/20/08      | Pocket accent, 5 color set                   | 1        | 2.00         | 2.00   |
|                   |                 | Tax                                          | 1        | 0.10         | 0.10   |
| 6082812           | 03/26/08        | ~ Canon powershot s5 is                      | 1        | 349.99       | 349.99 |
|                   |                 | ~ Sandisk 2GB sd memory card                 | 1        | 29.99        | 29.99  |
|                   |                 | Office tech catalog <i>(free)</i>            | 1        | -            | -      |
|                   |                 | Pen pal newsletter <i>(free)</i>             | 1        | -            | -      |
|                   |                 | Tax                                          | 1        | 19.00        | 19.00  |



| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved<br>by Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | -          | 17.99    |
|          |                          |               |        |                                | -          | 0.90     |
|          |                          |               |        |                                | -          | 9.44     |
|          |                          |               |        |                                | -          | 0.47     |
|          |                          |               |        |                                | -          | 13.49    |
|          |                          |               |        |                                | -          | 16.19    |
|          |                          |               |        |                                | -          | 5.99     |
|          |                          |               |        |                                | -          | 11.87    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 2.38     |
|          |                          |               |        |                                | -          | 17.99    |
|          |                          |               |        |                                | -          | 16.19    |
|          |                          |               |        |                                | -          | 16.19    |
|          |                          |               |        |                                | -          | 2.52     |
|          |                          |               |        |                                | -          | 80.99    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 6.29     |
| 223.25   | 13216                    | 03/03/08      | 223.25 | #                              | -          | 4.36     |
|          |                          |               |        |                                | -          | 44.09    |
|          |                          |               |        |                                | -          | 15.99    |
|          |                          |               |        |                                | -          | 3.49     |
|          |                          |               |        |                                | -          | 3.00     |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 3.18     |
|          |                          |               |        |                                | -          | 2.00     |
|          |                          |               |        |                                | -          | 0.10     |
|          |                          |               |        |                                | 349.99     | -        |
|          |                          |               |        |                                | 29.99      | -        |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | -        |
| 470.83   | 13270                    | 04/07/08      | 470.83 | 04/07/08                       | -          | 19.00    |

Report on Special Investigation of the  
City of New Albin

Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                        |          |              |          |
|-------------------|-----------------|----------------------------------------|----------|--------------|----------|
| Invoice<br>Number | Invoice<br>Date | Description                            | Quantity | Unit<br>Cost | Cost     |
| 6122251           | 03/27/08        | Purell instant hand sanitizer          | 1        | 5.00         | 5.00     |
|                   |                 | Tax                                    | 1        | 0.25         | 0.25     |
| 6134359           | 03/28/08        | ~ Lenmar cdb366 repl. Battery          | 1        | 13.49        | 13.49    |
|                   |                 | Tax                                    | 1        | 0.67         | 0.67     |
| 6134767           | 03/28/08        | ~ Rezo tlz 10 dig cam bag              | 1        | 29.99        | 29.99    |
|                   |                 | Tax                                    | 1        | 1.50         | 1.50     |
| 6765037           | 04/22/08        | Quill 2" d-Ring binder                 | 2        | 5.89         | 11.78    |
|                   |                 | Quill 2" d-Ring binder                 | 2        | 5.89         | 11.78    |
|                   |                 | Quill 2" d-Ring binder                 | 2        | 5.89         | 11.78    |
|                   |                 | Tax                                    | 1        | 2.47         | 2.47     |
| 6781877           | 04/23/08        | 3 ring catalog/magazine organi         | 6        | 4.02         | 24.12    |
|                   |                 | Tax                                    | 1        | 1.69         | 1.69     |
| 6934509           | 04/29/08        | Advil, 50/count                        | 2        | 18.72        | 37.44    |
|                   |                 | Advil, 50/count ( <i>free</i> )        | 1        | -            | -        |
|                   |                 | Tylenol extra strength                 | 2        | 13.83        | 27.66    |
|                   |                 | Tylenol extra strength ( <i>free</i> ) | 1        | -            | -        |
|                   |                 | 180Pc tool kit/crdlss scrwdrv          | 1        | 29.32        | 29.32    |
|                   |                 | The Sak Cross-body purse               | 1        | 16.28        | 16.28    |
|                   |                 | Tax                                    | 1        | 7.75         | 7.75     |
| 6950070           | 04/30/08        | Planters mixed peanuts, 17oz           | 1        | 8.92         | 8.92 **  |
|                   |                 | Tax                                    | 1        | 0.62         | 0.62 **  |
| 6950071           | 04/30/08        | Anderson honey wheat pretzels          | 1        | 11.90        | 11.90 ** |
|                   |                 | Tax                                    | 1        | 0.83         | 0.83 **  |
| 7472037 ^         | 05/21/08        | 32oz spray windex glass clean          | 1        | 3.44         | 3.44     |
|                   |                 | Febreeze air effects spray             | 1        | 2.99         | 2.99     |
|                   |                 | Gallon Simple Green                    | 1        | 10.49        | 10.49    |
|                   |                 | Lysol toilet bowl cleaner              | 1        | 2.49         | 2.49     |
|                   |                 | Lysol sanitzng wips 80ct ctrus         | 1        | 4.64         | 4.64     |
|                   |                 | Formula 409 orange cleaner             | 1        | 4.94         | 4.94     |
|                   |                 | Tax                                    | 1        | 2.03         | 2.03     |

| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved<br>by Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | 5.00       | -        |
|          |                          |               |        |                                | -          | 0.25     |
|          |                          |               |        |                                | 13.49      | -        |
|          |                          |               |        |                                | -          | 0.67     |
|          |                          |               |        |                                | 29.99      | -        |
| 50.90    | 13283                    | 04/07/09      | 50.90  | 04/07/08                       | -          | 1.50     |
|          |                          |               |        |                                | 11.78      | -        |
|          |                          |               |        |                                | 11.78      | -        |
|          |                          |               |        |                                | 11.78      | -        |
|          |                          |               |        |                                | -          | 2.47     |
|          |                          |               |        |                                | 24.12      | -        |
| 63.62    | 13323                    | 05/01/08      | 63.62  | 05/05/08                       | -          | 1.69     |
|          |                          |               |        |                                | -          | 37.44    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 27.66    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 29.32    |
|          |                          |               |        |                                | -          | 16.28    |
|          |                          |               |        |                                | -          | 7.75     |
|          |                          |               |        |                                | -          | 8.92     |
|          |                          |               |        |                                | -          | 0.62     |
|          |                          |               |        |                                | -          | 11.90    |
|          |                          |               |        |                                | -          | 0.83     |
|          |                          |               |        |                                | -          | 3.44     |
|          |                          |               |        |                                | -          | 2.99     |
|          |                          |               |        |                                | -          | 10.49    |
|          |                          |               |        |                                | -          | 2.49     |
|          |                          |               |        |                                | -          | 4.64     |
|          |                          |               |        |                                | -          | 4.94     |
|          |                          |               |        |                                | -          | 2.03     |

Report on Special Investigation of the  
City of New Albin

Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                          |          |              |           |
|-------------------|-----------------|------------------------------------------|----------|--------------|-----------|
| Invoice<br>Number | Invoice<br>Date | Description                              | Quantity | Unit<br>Cost | Cost      |
| 7487720           | ^ 05/22/08      | Sony micro component system              | 1        | 119.95       | 119.95 ** |
|                   |                 | Tax                                      | 1        | 8.40         | 8.40 **   |
| 7601377           | ^ 05/28/08      | Yankee candle buttercream                | 2        | 6.74         | 13.48 **  |
|                   |                 | Yankee candle collection cott            | 2        | 6.74         | 13.48 **  |
|                   |                 | Tax                                      | 1        | 1.89         | 1.89 **   |
| 7608313           | ^ 05/28/08      | Post it notes treasure chest             | 1        | 49.99        | 49.99     |
|                   |                 | Clorox anywhere sanitiz spray            | 1        | 3.99         | 3.99      |
|                   |                 | 1-1/2" Duratech binder                   | 1        | 4.94         | 4.94      |
|                   |                 | 1-1/2" Duratech binder                   | 1        | 4.94         | 4.94      |
|                   |                 | 1-1/2" Duratech binder                   | 1        | 4.94         | 4.94      |
|                   |                 | Cruzer micro 2gb flash drive             | 1        | 17.99        | 17.99     |
|                   |                 | QB hot melt tape 2x55yd sMI              | 1        | 10.49        | 10.49     |
|                   |                 | 15" Samsonite duffel bag ( <i>free</i> ) | 1        | -            | -         |
|                   |                 | QB file folder, ltr, 1/3 cut             | 3        | 5.24         | 15.72     |
|                   |                 | Quill 24 ct colored pencils              | 1        | 1.79         | 1.79      |
|                   |                 | Glue stic .74oz 3CT. Bp                  | 1        | 3.23         | 3.23      |
|                   |                 | 20lb copy paper                          | 10       | 3.09         | 30.90     |
|                   |                 | Cup, water 3oz flsh 100/pk               | 2        | 4.31         | 8.62      |
|                   |                 | 1-1/2"Duratech binder                    | 1        | 4.94         | 4.94      |
|                   |                 | Mrs. Fields cookie tin ( <i>free</i> )   | 1        | -            | -         |
|                   |                 | Tax                                      | 1        | 11.37        | 11.37     |
| 7797553           | ^ 06/05/08      | 5-countartist hobby brushes              | 1        | 2.69         | 2.69      |
|                   |                 | 100 calorie pk Ritz mix 6/pk             | 1        | 1.60         | 1.60      |
| 7802432           | ^ 06/05/08      | Chewy favorites candy 30-oz              | 1        | 3.29         | 3.29      |
|                   |                 | Frosted pop tarts strawberry             | 1        | 1.40         | 1.40      |
|                   |                 | Strawberry Twizzlers canisters           | 1        | 3.70         | 3.70      |
| 7811149           | ^ 06/05/08      | Removable label 1/2" round               | 1        | 3.86         | 3.86      |
| 7840974           | ^ 06/09/08      | Safety scraper                           | 1        | 1.97         | 1.97      |
|                   |                 | Window scraper blade refill              | 1        | 13.49        | 13.49     |
|                   |                 | Putty knife 1-1/4"                       | 1        | 1.59         | 1.59      |

| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved<br>by Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | -          | 119.95   |
|          |                          |               |        |                                | -          | 8.40     |
|          |                          |               |        |                                | -          | 13.48    |
|          |                          |               |        |                                | -          | 13.48    |
|          |                          |               |        |                                | -          | 1.89     |
|          |                          |               |        |                                | -          | 49.99    |
|          |                          |               |        |                                | -          | 3.99     |
|          |                          |               |        |                                | -          | 4.94     |
|          |                          |               |        |                                | -          | 4.94     |
|          |                          |               |        |                                | -          | 4.94     |
|          |                          |               |        |                                | -          | 17.99    |
|          |                          |               |        |                                | -          | 10.49    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 15.72    |
|          |                          |               |        |                                | -          | 1.79     |
|          |                          |               |        |                                | -          | 3.23     |
|          |                          |               |        |                                | -          | 30.90    |
|          |                          |               |        |                                | -          | 8.62     |
|          |                          |               |        |                                | -          | 4.94     |
|          |                          |               |        |                                | -          | -        |
| 502.79   | 13400                    | 06/04/08      | 502.79 | #                              | -          | 11.37    |
|          |                          |               |        |                                | -          | 2.69     |
|          |                          |               |        |                                | -          | 1.60     |
|          |                          |               |        |                                | -          | 3.29     |
|          |                          |               |        |                                | -          | 1.40     |
|          |                          |               |        |                                | -          | 3.70     |
|          |                          |               |        |                                | -          | 3.86     |
|          |                          |               |        |                                | -          | 1.97     |
|          |                          |               |        |                                | -          | 13.49    |
|          |                          |               |        |                                | -          | 1.59     |

Report on Special Investigation of the  
City of New Albin

Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                        |          |              |        |
|-------------------|-----------------|----------------------------------------|----------|--------------|--------|
| Invoice<br>Number | Invoice<br>Date | Description                            | Quantity | Unit<br>Cost | Cost   |
| 8024866           | ^ 06/16/08      | Twix caramel cookie bar 36/bo          | 1        | 19.79        | 19.79  |
|                   |                 | Hershey milk choc w/almonds            | 1        | 12.59        | 12.59  |
| 8232638           | ^ 06/24/08      | Sandisk 2GB sd memory card             | 2        | 17.99        | 35.98  |
| 8296239           | ^ 06/26/08      | Brother lc-51 2-pk ink ctg             | 1        | 37.79        | 37.79  |
|                   |                 | LC-51 3pk color ink cartridge          | 1        | 31.47        | 31.47  |
|                   |                 | Toiletry bag ( <i>free</i> )           | 1        | -            | -      |
| 8310367           | ^ 06/27/08      | Kodak camera dock kit                  | 1        | 49.99        | 49.99  |
|                   |                 | Columbian heavy-duty clasp env         | 1        | 16.67        | 16.67  |
| 7623467           | ^ 05/29/08      | HP everyday photo paper; 4x6           | 1        | 9.99         | 9.99   |
|                   |                 | Tax                                    | 1        | 0.70         | 0.70   |
| 8592406           | ^ 07/01/08      | 2pc quilted rolling suitcase           | 1        | 9.51         | 9.51   |
| 8589380           | ^ 07/10/08      | Soft Scrub foaming cleanser            | 1        | 2.91         | 2.91   |
| 8599074           | ^ 07/10/08      | HP cdr 100pk spindle                   | 1        | 10.56        | 10.56  |
|                   |                 | G2 retractable gel pen                 | 1        | 11.38        | 11.38  |
|                   |                 | French twist tin                       | 1        | 4.06         | 4.06   |
|                   |                 | Atlantic luggage large duffel          | 1        | 5.12         | 5.12   |
|                   |                 | Monthly flyer ( <i>free</i> )          | 1        | -            | -      |
|                   |                 | Furniture brochure ( <i>free</i> )     | 1        | -            | -      |
|                   |                 | Pen pal newsletter ( <i>free</i> )     | 1        | -            | -      |
| 9087611           | ^ 07/31/08      | Kodak z1285 digital camera             | 1        | 179.99       | 179.99 |
| 9097318           | ^ 07/31/08      | Wrls opticl mouse 4000                 | 1        | 34.99        | 34.99  |
|                   |                 | Wonka mix ups                          | 1        | 4.19         | 4.19   |
|                   |                 | Free monthly sales catalog             | 1        | -            | -      |
|                   |                 | Mrs. Fields cookie tin ( <i>free</i> ) | 1        | -            | -      |
| 9723790           | ^ 08/27/08      | LC-51 3pk color ink cartridge          | 1        | 31.47        | 31.47  |
|                   |                 | BrotherLC-51 2-pk ink ctg              | 1        | 37.79        | 37.79  |
|                   |                 | Free monthly sales catalog             | 1        | -            | -      |
| 9622812           | ^ 08/22/08      | Gibabit cat6 patch cable               | 1        | 53.99        | 53.99  |
| 9613925           | ^ 08/21/08      | Wrls notebook laser mouse 6000         | 1        | 29.99        | 29.99  |
|                   |                 | Marcal fluff out facial tissu          | 1        | 6.65         | 6.65   |

| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved<br>by Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | -          | 19.79    |
|          |                          |               |        |                                | -          | 12.59    |
|          |                          |               |        |                                | -          | 35.98    |
|          |                          |               |        |                                | -          | 37.79    |
|          |                          |               |        |                                | -          | 31.47    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 49.99    |
| 237.87   | 13467                    | 07/09/08      | 237.87 | #                              | -          | 16.67    |
|          |                          |               |        |                                | -          | 9.99     |
|          |                          |               |        |                                | -          | 0.70     |
|          |                          |               |        |                                | -          | 9.51     |
|          |                          |               |        |                                | -          | 2.91     |
|          |                          |               |        |                                | -          | 10.56    |
|          |                          |               |        |                                | -          | 11.38    |
|          |                          |               |        |                                | -          | 4.06     |
|          |                          |               |        |                                | -          | 5.12     |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 179.99   |
|          |                          |               |        |                                | -          | 34.99    |
|          |                          |               |        |                                | -          | 4.19     |
|          |                          |               |        |                                | -          | -        |
| 273.40   | 13539                    | 08/21/08      | 273.40 | #                              | -          | -        |
|          |                          |               |        |                                | -          | 31.47    |
|          |                          |               |        |                                | -          | 37.79    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 53.99    |
|          |                          |               |        |                                | -          | 29.99    |
|          |                          |               |        |                                | -          | 6.65     |

Report on Special Investigation of the  
City of New Albin

Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                             |          |              |         |
|-------------------|-----------------|---------------------------------------------|----------|--------------|---------|
| Invoice<br>Number | Invoice<br>Date | Description                                 | Quantity | Unit<br>Cost | Cost    |
|                   |                 | HP color laserjet cb540A blac               | 1        | 60.19        | 60.19   |
|                   |                 | HP color laser cb543A magenta               | 1        | 55.89        | 55.89   |
|                   |                 | Deluxe BBQ tool set <i>(free)</i>           | 1        | -            | -       |
| 9607239           | ^ 08/21/08      | HP color laserjet cb541A cyan               | 1        | 55.89        | 55.89   |
|                   |                 | HP color laser cb542A yellow                | 1        | 55.89        | 55.89   |
| 9614413           | ^ 08/21/08      | Timemist Yankee candle kit                  | 1        | 22.49        | 22.49   |
|                   |                 | Next grillation Foreman grill               | 1        | 38.69        | 38.69   |
| 9746797           | ^ 08/27/08      | Swing-lid waste container, 6                | 2        | 7.87         | 15.74   |
| 9097318           | ^ 08/28/08      | Wrls notebk opticl mouse 4000               | 1        | (34.99)      | (34.99) |
| 9864916           | ^ 09/03/08      | Frito Lay variety pk 64/cs                  | 1        | 26.09        | 26.09   |
| 1081171           | ^ 09/10/08      | HP color laserjet cp1215                    | 1        | 199.98       | 199.98  |
| 1111221           | ^ 09/11/08      | Clorox disinfecting wipes                   | 1        | 2.99         | 2.99    |
|                   |                 | Tall kitchen drwstng 13 gal bag             | 1        | 19.49        | 19.49   |
|                   |                 | Charmin bathroom tissue, 2-ply              | 1        | 86.99        | 86.99   |
|                   |                 | Spiderwick Chronicles DVD <i>(free)</i>     | 1        | -            | -       |
| 1934637           | ^ 10/15/08      | Kodak z112ls digital camera                 | 1        | 299.99       | 299.99  |
| 1941972           | ^ 10/16/08      | Reynolds aluminum foil                      | 1        | 67.10        | 67.10   |
| 2298197           | ^ 10/30/08      | Bounty 2-ply roll towel                     | 1        | 49.99        | 49.99   |
|                   |                 | Re-inking fluid-black                       | 1        | 4.49         | 4.49    |
|                   |                 | Cube facial tube                            | 1        | 10.20        | 10.20   |
|                   |                 | Bic correction tape 10pk                    | 1        | 17.99        | 17.99   |
|                   |                 | Free monthly flyer                          | 1        | -            | -       |
|                   |                 | Free tax forms brochure                     | 1        | -            | -       |
|                   |                 | Free hon furniture brochure                 | 1        | -            | -       |
|                   |                 | Free dated good brochure                    | 1        | -            | -       |
| 2683826           | ^ 11/17/08      | QB ruled pads                               | 2        | 10.89        | 21.78   |
|                   |                 | Batman Begins DVD <i>(free)</i>             | 1        | -            | -       |
|                   |                 | Dixie crystal sugar canister                | 1        | 1.88         | 1.88    |
|                   |                 | Napkins, dnnr, 2 ply, 100/pk                | 1        | 3.23         | 3.23    |
|                   |                 | Dixie perfecttouch 12-oz cups               | 2        | 9.49         | 18.98   |
|                   |                 | Dixie perfecttouch 12-oz cups <i>(free)</i> | 1        | -            | -       |
|                   |                 | HP 22 inkjet cartridge                      | 1        | 17.09        | 17.09   |



| Subtotal | Per Check/Bank Statement |               |        | Date<br>Approved<br>by Council | Reasonable | Improper |
|----------|--------------------------|---------------|--------|--------------------------------|------------|----------|
|          | Check<br>Number          | Check<br>Date | Amount |                                |            |          |
|          |                          |               |        |                                | -          | 60.19    |
|          |                          |               |        |                                | -          | 55.89    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 55.89    |
|          |                          |               |        |                                | -          | 55.89    |
|          |                          |               |        |                                | -          | 22.49    |
|          |                          |               |        |                                | -          | 38.69    |
|          |                          |               |        |                                | -          | 15.74    |
| 429.68   | 13572                    | 09/04/08      | 429.68 | #                              | -          | (34.99)  |
|          |                          |               |        |                                | -          | 26.09    |
|          |                          |               |        |                                | -          | 199.98   |
|          |                          |               |        |                                | -          | 2.99     |
|          |                          |               |        |                                | -          | 19.49    |
|          |                          |               |        |                                | -          | 86.99    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 299.99   |
| 702.63   | 13730                    | 11/04/08      | 702.63 | #                              | -          | 67.10    |
|          |                          |               |        |                                | -          | 49.99    |
|          |                          |               |        |                                | -          | 4.49     |
|          |                          |               |        |                                | -          | 10.20    |
|          |                          |               |        |                                | -          | 17.99    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 21.78    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 1.88     |
|          |                          |               |        |                                | -          | 3.23     |
|          |                          |               |        |                                | -          | 18.98    |
|          |                          |               |        |                                | -          | -        |
|          |                          |               |        |                                | -          | 17.09    |

Report on Special Investigation of the  
City of New Albin

Purchases from Quill  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                             |          |              |                    |
|-------------------|-----------------|---------------------------------------------|----------|--------------|--------------------|
| Invoice<br>Number | Invoice<br>Date | Description                                 | Quantity | Unit<br>Cost | Cost               |
|                   |                 | HP 21 inkjet cartridge                      | 1        | 13.49        | 13.49              |
|                   |                 | Four candle and votive holder <i>(free)</i> | 1        | -            | -                  |
| 4291811           | ^ 01/27/09      | 20lb copy paper                             | 10       | 3.49         | 34.90              |
|                   |                 | Duracell Coppertop AA 16-pk                 | 2        | 12.79        | 25.58              |
|                   |                 | Mrs. Fields candles <i>(free)</i>           | 1        | -            | -                  |
|                   |                 | Quill brand 1gb flash drive                 | 3        | 7.19         | 21.57              |
|                   |                 | Glad Force flex tall kitchen                | 1        | 25.19        | 25.19              |
|                   |                 | QB self inking date stamp '08               | 2        | 2.24         | 4.48               |
| 4538927           | ^ 02/05/09      | HP color laserjet cb540A blac               | 1        | 60.22        | 60.22              |
| 4543176           | ^ 02/05/09      | Ribb f/universal calc/cash re               | 1        | 2.25         | 2.25               |
|                   |                 | 98 black twin print cartridge               | 1        | 33.92        | 33.92              |
|                   |                 | HP color laserjet cb541A cyan               | 1        | 55.57        | 55.57              |
|                   |                 | HP color laserjert cb542A yellow            | 1        | 55.57        | 55.57              |
|                   |                 | HP color laserjet cb543A magenta            | 1        | 55.57        | 55.57              |
|                   |                 | Reeses & Heath popcorn set <i>(free)</i>    | 1        | -            | -                  |
|                   |                 | Rachel Ray 8" skillet <i>(free)</i>         | 1        | -            | -                  |
|                   |                 | 2 pc. Lazy spoon/ladle set <i>(free)</i>    | 1        | -            | -                  |
| 5580798           | ^ 03/23/09      | Quill comptbl Brother lc31bk                | 2        | 8.99         | 17.98              |
| 5583846           | ^ 03/23/09      | LC-51 3pk color ink cartridge               | 1        | 31.47        | 31.47              |
|                   |                 | Brother LC-51 2-pk ink ctg                  | 1        | 39.32        | 39.32              |
|                   |                 | Rachel Ray nylon turner set <i>(free)</i>   | 1        | -            | -                  |
| 7141665           | ^ 06/03/09      | Starbucks coffee lover set                  | 1        | 6.50         | 6.50               |
| 7146087           | ^ 06/03/09      | Scott paper roll towel                      | 1        | 28.53        | 28.53              |
|                   |                 | 98 black twin print cartridge               | 1        | 30.72        | 30.72              |
|                   |                 | HP 95 tri-clr inkjet prnt ctg               | 1        | 21.21        | 21.21              |
|                   |                 | Free dated good brochure                    | 1        | -            | -                  |
|                   |                 | Free furniture brochure                     | 1        | -            | -                  |
|                   |                 | Total                                       |          |              | <u>\$ 5,728.68</u> |

^ - Items purchased were shipped to Stephanie Ahles' personal residence. All remaining purchases were shipped to City Hall.

# - Payment was not approved by the Council, per the minutes.

\*\* - Documentation reviewed by Council members included a notation these items were reimbursed by Stephanie Ahles.

~ - Purchase of camera is proper. The camera and related accessories were purchased for the Police Department with proceeds from a grant. The camera was observed at the City.

| <b>Subtotal</b> | <b>Per Check/Bank Statement</b> |                       |                 | <b>Date<br/>Approved<br/>by Council</b> |               | <b>Reasonable</b> | <b>Improper</b> |
|-----------------|---------------------------------|-----------------------|-----------------|-----------------------------------------|---------------|-------------------|-----------------|
|                 | <b>Check<br/>Number</b>         | <b>Check<br/>Date</b> | <b>Amount</b>   |                                         |               |                   |                 |
|                 |                                 |                       |                 |                                         |               | -                 | 13.49           |
| 159.12          | 13753                           | 12/01/08              | 159.12          | 12/01/08                                |               | -                 | -               |
|                 |                                 |                       |                 |                                         |               | -                 | 34.90           |
|                 |                                 |                       |                 |                                         |               | -                 | 25.58           |
|                 |                                 |                       |                 |                                         |               | -                 | -               |
|                 |                                 |                       |                 |                                         |               | -                 | 21.57           |
|                 |                                 |                       |                 |                                         |               | -                 | 25.19           |
|                 |                                 |                       |                 |                                         |               | -                 | 4.48            |
|                 |                                 |                       |                 |                                         |               | -                 | 60.22           |
|                 |                                 |                       |                 |                                         |               | -                 | 2.25            |
|                 |                                 |                       |                 |                                         | 33.92         | -                 | -               |
|                 |                                 |                       |                 |                                         | -             | -                 | 55.57           |
|                 |                                 |                       |                 |                                         | -             | -                 | 55.57           |
|                 |                                 |                       |                 |                                         | -             | -                 | 55.57           |
|                 |                                 |                       |                 |                                         | -             | -                 | -               |
|                 |                                 |                       |                 |                                         | -             | -                 | -               |
|                 |                                 |                       |                 |                                         | -             | -                 | -               |
|                 |                                 |                       |                 |                                         | -             | -                 | 17.98           |
|                 |                                 |                       |                 |                                         | -             | -                 | 31.47           |
|                 |                                 |                       |                 |                                         | -             | -                 | 39.32           |
| 463.59          | 14049                           | 05/04/09              | 463.59          | #                                       | -             | -                 | -               |
|                 |                                 |                       |                 |                                         | -             | -                 | 6.50            |
|                 |                                 |                       |                 |                                         | -             | -                 | 28.53           |
|                 |                                 |                       |                 |                                         | 30.72         | -                 | -               |
|                 |                                 |                       |                 |                                         | 21.21         | -                 | -               |
|                 |                                 |                       |                 |                                         | -             | -                 | -               |
| 86.96           | 14083                           | 06/08/09              | 86.96           | #                                       | -             | -                 | -               |
|                 |                                 |                       | <u>5,728.68</u> |                                         | <u>701.66</u> | <u>5,027.02</u>   |                 |

Report on Special Investigation of the  
City of New Albin

Purchases from Reliable Office Supplies  
For the period January 1, 2006 through July 31, 2009

| Per Invoice    |              |                               |          |           |         |
|----------------|--------------|-------------------------------|----------|-----------|---------|
| Invoice Number | Invoice Date | Description                   | Quantity | Unit Cost | Cost    |
| FCN18600       | 02/02/06     | HP51645A TWO PACK             | 1        | \$ 52.98  | 52.98   |
|                | 02/02/06     | BUSINESS CARD HOLDER          | 1        | 0.89      | 0.89    |
|                | 02/02/06     | SMITHCORONA H SERIES 2PK      | 1        | 3.69      | 3.69    |
|                | 02/02/06     | BROTHER CORRECTABL RIBBON     | 1        | 6.29      | 6.29    |
|                | 02/02/06     | SERIES H CORRECTABLE RIBB     | 1        | 8.88      | 8.88    |
|                | 02/02/06     | 3X3 POST IT MEMO CUBE         | 6        | 4.49      | 26.94   |
|                | 02/02/06     | SAUNDERS LTR-SZ CLIPBOARD     | 3        | 1.29      | 3.87    |
|                | 02/02/06     | LEGAL SIZE CLIPBOARD          | 3        | 1.45      | 4.35    |
|                | 02/02/06     | WRITE OUT CORRECTION TAPE     | 12       | 1.75      | 21.00   |
|                | 02/02/06     | LTR WALL FILES, 3PK           | 1        | 34.99     | 34.99   |
|                | 02/02/06     | HANDLING                      | 1        | 1.48      | 1.48    |
| FDZ15900       | 03/27/06     | TRANS TAPE 16PK 3/4X1296      | 1        | 14.99     | 14.99   |
|                | 03/27/06     | HIGMARK 1"RND RING BINDR      | 6        | 1.49      | 8.94    |
|                | 03/27/06     | 100/BOX DISK 3.5 DSHD         | 1        | 28.99     | 28.99   |
|                | 03/27/06     | WORKBOX CLIPBOARD             | 1        | 14.99     | 14.99   |
|                | 03/27/06     | 24 X 36 MARKERBOARD           | 1        | 24.59     | 24.59   |
|                | 03/27/06     | 3 X 3 AQAUTIC POST-IT NOTES   | 1        | 6.49      | 6.49    |
|                | 03/27/06     | DUAL TIP HI LITER, DESK       | 1        | 5.99      | 5.99    |
|                | 03/27/06     | TRASH LINERS STRURDI          | 2        | 9.89      | 19.78   |
|                | 03/27/06     | COPYSTAND-DOVE GRAY           | 1        | 8.99      | 8.99    |
| FDZ15901       | 03/27/06     | HANDLING                      | 1        | 1.48      | 1.48    |
|                |              |                               |          |           |         |
| FDZ15901       | 03/28/06     | ENVELOPE, #10, 24#, WE        | 1        | 25.25     | 25.25   |
|                | 03/28/06     | FREIGHT                       | 1        | 3.03      | 3.03    |
| XZJ19201       | 04/04/06     | CASSETTE, VHS, PREM, 6HR, 5PK | 1        | 12.66     | 12.66   |
|                | 04/04/06     | FREIGHT                       | 1        | 1.01      | 1.01    |
| YBZ67698       | 04/19/06     | SERIES H CORRECTABLE RIBB     | 1        | (8.88)    | (8.88)  |
|                | 04/19/06     | WORKBOX CLIPBOARD             | 1        | (14.99)   | (14.99) |

| Subtotal | Per Check       |               | Amount | Date<br>Approved<br>by Council | Proper  | Improper |
|----------|-----------------|---------------|--------|--------------------------------|---------|----------|
|          | Check<br>Number | Check<br>Date |        |                                |         |          |
|          |                 |               |        |                                | 52.98   | -        |
|          |                 |               |        |                                | 0.89    | -        |
|          |                 |               |        |                                | 3.69    | -        |
|          |                 |               |        |                                | 6.29    | -        |
|          |                 |               |        |                                | 8.88    | -        |
|          |                 |               |        |                                | 26.94   | -        |
|          |                 |               |        |                                | 3.87    | -        |
|          |                 |               |        |                                | 4.35    | -        |
|          |                 |               |        |                                | 21.00   | -        |
|          |                 |               |        |                                | 34.99   | -        |
| 165.36   | 11614           | 03/01/06      | 165.36 | 03/06/06                       | 1.48    | -        |
|          |                 |               |        |                                | 14.99   | -        |
|          |                 |               |        |                                | 8.94    | -        |
|          |                 |               |        |                                | 28.99   | -        |
|          |                 |               |        |                                | 14.99   | -        |
|          |                 |               |        |                                | 24.59   | -        |
|          |                 |               |        |                                | 6.49    | -        |
|          |                 |               |        |                                | 5.99    | -        |
|          |                 |               |        |                                | 19.78   | -        |
|          |                 |               |        |                                | 8.99    | -        |
| 135.23   | 11691           | 04/03/06      | 135.23 | 04/03/06                       | 1.48    | -        |
|          |                 |               |        |                                | 25.25   | -        |
| 28.28    | 11708           | 04/04/06      | 28.28  | 04/03/06                       | 3.03    | -        |
|          |                 |               |        |                                | 12.66   | -        |
| 13.67    | 11722           | 05/01/06      | 13.67  | 05/01/06                       | 1.01    | -        |
|          |                 |               |        |                                | (8.88)  | -        |
|          |                 |               |        |                                | (14.99) | -        |

Report on Special Investigation of the  
City of New Albin

Purchases from Reliable Office Supplies  
For the period January 1, 2006 through July 31, 2009

| Per Invoice    |              |                            |          |           |         |
|----------------|--------------|----------------------------|----------|-----------|---------|
| Invoice Number | Invoice Date | Description                | Quantity | Unit Cost | Cost    |
| FGG67900       | 05/30/06     | HP51645A TWO PACK          | 1        | 52.98     | 52.98   |
|                | 05/30/06     | 747 CLASSIC STAPLER        | 1        | 13.29     | 13.29   |
|                | 05/30/06     | HANDLING                   | 1        | 1.48      | 1.48    |
|                | 05/30/06     | DISCOUNT                   | 1        | (10.00)   | (10.00) |
| FGG67902       | 05/30/06     | 3 HOLE 1.4" DIA ADJ PUNCH  | 1        | 7.99      | 7.99    |
| FGG67901       | 05/31/06     | PAD, 12 FANFOLD 3X3, YW    | 1        | 9.22      | 9.22    |
|                | 05/31/06     | PADHOLDER, 8.5X11, CLP, BK | 2        | 9.12      | 18.24   |
|                | 05/31/06     | OPENER LETTER, 9" RWD      | 1        | 3.73      | 3.73    |
|                | 05/31/06     | SORTER, MESH STEP, PWT     | 1        | 7.09      | 7.09    |
|                | 05/31/06     | FREIGHT                    | 1        | 3.07      | 3.07    |
| FGG67903       | 06/13/06     | B26-GY FARIC TASK CHAIR    | 1        | 49.99     | 49.99   |
| FG176400       | 06/22/06     | BLACK RSVPBALLPOINT PENS   | 1        | 7.08      | 7.08    |
|                | 06/22/06     | 2.5, MIL 2"60 YDS MEDIUM   | 6        | 1.95      | 11.70   |
|                | 06/22/06     | HIGHMARK 1"RND RING BINDR  | 3        | 1.49      | 4.47    |
|                | 06/22/06     | DRIVE, FLASH, USB 2.0      | 2        | 29.99     | 59.98   |
|                | 06/22/06     | HANDLING                   | 1        | 1.48      | 1.48    |
| FG176401       | 06/23/06     | SORTER, MESH STEP, PWT     | 1        | 7.09      | 7.09    |
|                | 06/23/06     | FREIGHT                    | 1        | 0.57      | 0.57    |
| YG115500       | 06/27/06     | DRIVE, FLASH, USB 2.0      | 1        | 29.99     | 29.99   |
| FG176402       | 07/06/06     | F9392308 9 OULTLT SRGE     | 1        | 31.99     | 31.99   |
|                | 07/06/06     | FREIGHT                    | 1        | 57.00     | 57.00   |
| FG176403       | 07/06/06     | GS0023AB OLEFIN CRPT MTS   | 1        | 11.99     | 11.99   |
|                | 07/06/06     | GS0035AB OLEFIN CRPT MTS   | 1        | 27.99     | 27.99   |
| FHK35798       | 07/17/06     | FREIGHT                    | 1        | (57.00)   | (57.00) |
| FHK37998       | 07/17/06     | DRIVE, FLASH, USB 2.0      | 1        | (29.99)   | (29.99) |
| FHK96300       | 07/18/06     | BUSINESS CARD HOLDER       | 1        | 0.89      | 0.89    |
|                | 07/18/06     | PREINKED STAMP-FAXED       | 1        | 5.89      | 5.89    |
|                | 07/18/06     | PREINKED STAMP-PAID        | 1        | 5.89      | 5.89    |
| FHK45101       | 07/19/06     | REPLACEMENT DUAL CASSETTE  | 1        | 8.99      | 8.99    |
|                | 07/19/06     | HANDLING                   | 1        | 1.48      | 1.48    |

| Subtotal | Per Check       |               | Amount | Date<br>Approved<br>by Council | Proper  | Improper |
|----------|-----------------|---------------|--------|--------------------------------|---------|----------|
|          | Check<br>Number | Check<br>Date |        |                                |         |          |
|          |                 |               |        |                                | 52.98   | -        |
|          |                 |               |        |                                | 13.29   | -        |
|          |                 |               |        |                                | 1.48    | -        |
|          |                 |               |        |                                | (10.00) | -        |
|          |                 |               |        |                                | 7.99    | -        |
|          |                 |               |        |                                | 9.22    | -        |
|          |                 |               |        |                                | 18.24   | -        |
|          |                 |               |        |                                | 3.73    | -        |
|          |                 |               |        |                                | 7.09    | -        |
| 83.22    | 11827           | 06/06/06      | 83.22  | 06/05/06                       | 3.07    | -        |
|          |                 |               |        |                                | 49.99   | -        |
|          |                 |               |        |                                | 7.08    | -        |
|          |                 |               |        |                                | 11.70   | -        |
|          |                 |               |        |                                | 4.47    | -        |
|          |                 |               |        |                                | 59.98   | -        |
|          |                 |               |        |                                | 1.48    | -        |
|          |                 |               |        |                                | 7.09    | -        |
|          |                 |               |        |                                | 0.57    | -        |
| 172.35   | 11872           | 07/05/06      | 172.35 | 07/10/06                       | 29.99   | -        |
|          |                 |               |        |                                | 31.99   | -        |
|          |                 |               |        |                                | 57.00   | -        |
|          |                 |               |        |                                | 11.99   | -        |
|          |                 |               |        |                                | 27.99   | -        |
|          |                 |               |        |                                | (57.00) | -        |
|          |                 |               |        |                                | (29.99) | -        |
|          |                 |               |        |                                | 0.89    | -        |
|          |                 |               |        |                                | 5.89    | -        |
|          |                 |               |        |                                | 5.89    | -        |
|          |                 |               |        |                                | 8.99    | -        |
|          |                 |               |        |                                | 1.48    | -        |

Report on Special Investigation of the  
City of New Albin

Purchases from Reliable Office Supplies  
For the period January 1, 2006 through July 31, 2009

| Per Invoice    |              |                               |          |           |          |
|----------------|--------------|-------------------------------|----------|-----------|----------|
| Invoice Number | Invoice Date | Description                   | Quantity | Unit Cost | Cost     |
| FHK96301       | 07/19/06     | SIGN, RVSBL, CLOCK, OPN, CLSD | 1        | 2.92      | 2.92     |
|                | 07/19/06     | BOARD, BULLITEN 12 X 36, OK   | 1        | 27.60     | 27.60    |
|                | 07/19/06     | FREIGHT                       | 1        | 2.44      | 2.44     |
| FHK45100       | 07/20/06     | OMX LTR 1/3 CUT FLDR          | 2        | 5.35      | 10.70    |
|                | 07/20/06     | PROF POP UP DISPENS 3X3       | 1        | 8.89      | 8.89     |
|                | 07/20/06     | POPUP YW 3X3 PADS 12PK        | 1        | 11.49     | 11.49    |
|                | 07/20/06     | MAJOR ACCENT SET              | 1        | 3.39      | 3.39     |
|                | 07/20/06     | OM96142 SHREDDER              | 1        | 34.99     | 34.99    |
| FH463600       | 08/09/06     | 10N0016 BLACK PRINT CTG       | 1        | 29.69     | 29.69    |
|                | 08/09/06     | CALC 12 DIG                   | 1        | 39.99     | 39.99    |
|                | 08/09/06     | 30 KEY CABINET                | 1        | 35.99     | 35.99    |
|                | 08/09/06     | HANDLING                      | 1        | 1.48      | 1.48     |
| FH463601       | 08/10/06     | INKCART, HP 51625A BLK        | 2        | 18.92     | 37.84    |
|                | 08/10/06     | FREIGHT                       | 1        | 3.03      | 3.03     |
| YKS07800       | 08/15/06     | 30 KEY CABINET                | 1        | 35.99     | 35.99    |
| FJJ15198       | 08/22/06     | 19030 KEY CABINET             | 1        | (35.99)   | (35.99)  |
| FJ292400       | 09/15/06     | 5 X 8 RULED PAD               | 1        | 11.19     | 11.19    |
|                | 09/15/06     | ECON STORAGE BOX LTR/LGL      | 1        | 16.68     | 16.68    |
|                | 09/15/06     | 2 IN LTR BX BTM HNG FL FD     | 1        | 22.99     | 22.99    |
|                | 09/15/06     | 2.5X4.25 20LB COIN/SM PRT     | 1        | 17.99     | 17.99    |
|                | 09/15/06     | 10X13 KRAFT CLASP/DISPNSR     | 1        | 22.89     | 22.89    |
|                | 09/15/06     | LTR SIZE FILE FRAME           | 2        | 2.49      | 4.98     |
|                | 09/15/06     | HANDLING                      | 1        | 1.48      | 1.48     |
|                |              |                               |          |           |          |
| FKN57100       | 10/09/06     | SWINGLINE 747 STAPLER         | 1        | 12.19     | 12.19    |
|                | 10/09/06     | FULL STANDARD STAPLES         | 5        | 0.69      | 3.45     |
|                | 10/09/06     | BUSINESS CARD HOLDER          | 2        | 0.89      | 1.78     |
|                | 10/09/06     | ELDON LETTER TRAY             | 3        | 2.59      | 7.77     |
|                | 10/09/06     | PADHOLDER W/ZIPPER            | 1        | 27.99     | 27.99    |
|                | 10/09/06     | HANDLING                      | 1        | 1.48      | 1.48     |
| FKN57101       | 10/10/06     | ROLL, CASHREG, 38MM 10RL/PK   | 1        | 12.64     | 12.64 ** |



| Subtotal | Per Check       |               | Amount | Date<br>Approved<br>by Council | Proper  | Improper |
|----------|-----------------|---------------|--------|--------------------------------|---------|----------|
|          | Check<br>Number | Check<br>Date |        |                                |         |          |
|          |                 |               |        |                                | 2.92    | -        |
|          |                 |               |        |                                | 27.60   | -        |
|          |                 |               |        |                                | 2.44    | -        |
|          |                 |               |        |                                | 10.70   | -        |
|          |                 |               |        |                                | 8.89    | -        |
|          |                 |               |        |                                | 11.49   | -        |
|          |                 |               |        |                                | 3.39    | -        |
| 167.54   | 11914           | 08/01/06      | 167.54 | 08/07/06                       | 34.99   | -        |
|          |                 |               |        |                                | 29.69   | -        |
|          |                 |               |        |                                | 39.99   | -        |
|          |                 |               |        |                                | 35.99   | -        |
|          |                 |               |        |                                | 1.48    | -        |
|          |                 |               |        |                                | 37.84   | -        |
| 148.02   | 12002           | 09/07/06      | 148.02 | 09/11/06                       | 3.03    | -        |
|          |                 |               |        |                                | 35.99   | -        |
|          |                 |               |        |                                | (35.99) | -        |
|          |                 |               |        |                                | 11.19   | -        |
|          |                 |               |        |                                | 16.68   | -        |
|          |                 |               |        |                                | 22.99   | -        |
|          |                 |               |        |                                | 17.99   | -        |
|          |                 |               |        |                                | 22.89   | -        |
|          |                 |               |        |                                | 4.98    | -        |
| 98.20    | 12039           | 10/01/06      | 98.20  | 10/02/06                       | 1.48    | -        |
|          |                 |               |        |                                | 12.19   | -        |
|          |                 |               |        |                                | 3.45    | -        |
|          |                 |               |        |                                | 1.78    | -        |
|          |                 |               |        |                                | 7.77    | -        |
|          |                 |               |        |                                | 27.99   | -        |
|          |                 |               |        |                                | 1.48    | -        |
|          |                 |               |        |                                | -       | 12.64    |

Report on Special Investigation of the  
City of New Albin

Purchases from Reliable Office Supplies  
For the period January 1, 2006 through July 31, 2009

| Per Invoice    |              |                           |          |           |         |
|----------------|--------------|---------------------------|----------|-----------|---------|
| Invoice Number | Invoice Date | Description               | Quantity | Unit Cost | Cost    |
| FKR68900       | 10/10/06     | FREIGHT                   | 1        | 1.01      | 1.01 ** |
|                | 10/12/06     | APC SRGARST 6OUTLET 6 FT  | 1        | 5.99      | 5.99    |
|                | 10/12/06     | WHITE OUT CORRECTION TAPE | 6        | 1.99      | 11.94   |
|                | 10/12/06     | 41QT WASTEBASKET          | 1        | 6.19      | 6.19    |
|                | 10/12/06     | HANDLING                  | 1        | 1.48      | 1.48    |
| FKR68901       | 10/26/06     | B315-GY FABRIC TASK CHAIR | 1        | 49.99     | 49.99   |
| FLD00200       | 11/07/06     | OMX #10 PLAIN BUS ENV     | 1        | 6.49      | 6.49    |
|                | 11/07/06     | 10N0026 COLOR PRINT CTG   | 1        | 30.89     | 30.89   |
|                | 11/07/06     | HANDLING                  | 1        | 3.99      | 3.99    |
| FL082900       | 12/06/06     | 2 5/8 X 1 INKJET LABELS   | 1        | 31.99     | 31.99   |
|                | 12/06/06     | OFFICEMAX LTR1/3 CUT FLDR | 2        | 5.69      | 11.38   |
|                | 12/06/06     | HP MULTIPURPOSE PAPER     | 1        | 7.15      | 7.15    |
|                | 12/06/06     | LXMARK 16 TWN PCK BLK     | 1        | 57.98     | 57.98   |
|                | 12/06/06     | HANDLING                  | 1        | 1.48      | 1.48    |
| FL190500       | 12/07/06     | HORIZON STORAGE CABINET   | 1        | 99.99     | 99.99   |
|                | 12/07/06     | HANDLING                  | 1        | 1.48      | 1.48    |
| FMC08500 ^     | 12/20/06     | IMT DISC CDR 52X 50 SPIND | 1        | 14.99     | 14.99   |
|                | 12/20/06     | 8PK GRIP FM PERM MARKERS  | 1        | 9.92      | 9.92    |
|                | 12/20/06     | OMX SLM LNE CD CSE MUL    | 2        | 8.99      | 17.98   |
|                | 12/20/06     | PINK RIBBON FLXGRIP ELITE | 1        | 13.44     | 13.44   |
|                | 12/20/06     | HANDLING                  | 1        | 1.48      | 1.48    |
| FM007500       | 01/16/07     | 12 DIGIT CALCULATOR       | 1        | 89.99     | 89.99   |
|                | 01/16/07     | UNIV TWIN SPOOL CALC RIB  | 1        | 1.95      | 1.95    |
|                | 01/16/07     | MXBRITE MP 96 8.5X11      | 1        | 5.29      | 5.29    |
|                | 01/16/07     | 1" FLAG BLUE 2 PACK       | 1        | 4.19      | 4.19    |
|                | 01/16/07     | HIGHMARK 6"X9" CLASP ENVL | 1        | 5.99      | 5.99    |
|                | 01/16/07     | ECONO BINDER 1-1/2" 2PKBE | 1        | 6.98      | 6.98    |
|                | 01/16/07     | #10 ECON WINDOW ENVELOPE  | 1        | 16.99     | 16.99   |

| Subtotal | Per Check       |               | Amount | Date<br>Approved<br>by Council | Proper | Improper |
|----------|-----------------|---------------|--------|--------------------------------|--------|----------|
|          | Check<br>Number | Check<br>Date |        |                                |        |          |
|          |                 |               |        |                                | -      | 1.01     |
|          |                 |               |        |                                | 5.99   | -        |
|          |                 |               |        |                                | 11.94  | -        |
|          |                 |               |        |                                | 6.19   | -        |
| 93.91    | 12135           | 11/02/06      | 93.91  | 11/06/06                       | 1.48   | -        |
| 49.99    | 12150           | 11/06/06      | 49.99  | 11/06/06                       | 49.99  | -        |
|          |                 |               |        |                                | 6.49   | -        |
|          |                 |               |        |                                | 30.89  | -        |
| 41.37    | 12179           | 12/01/06      | 41.37  | 12/04/06                       | 3.99   | -        |
|          |                 |               |        |                                | 31.99  | -        |
|          |                 |               |        |                                | 11.38  | -        |
|          |                 |               |        |                                | 7.15   | -        |
|          |                 |               |        |                                | 57.98  | -        |
|          |                 |               |        |                                | 1.48   | -        |
|          |                 |               |        |                                | 99.99  | -        |
|          |                 |               |        |                                | 1.48   | -        |
|          |                 |               |        |                                | -      | 14.99    |
|          |                 |               |        |                                | -      | 9.92     |
|          |                 |               |        |                                | -      | 17.98    |
|          |                 |               |        |                                | -      | 13.44    |
| 269.26   | 12277           | 01/08/07      | 269.26 | 01/08/07                       | -      | 1.48     |
|          |                 |               |        |                                | 89.99  | -        |
|          |                 |               |        |                                | 1.95   | -        |
|          |                 |               |        |                                | 5.29   | -        |
|          |                 |               |        |                                | 4.19   | -        |
|          |                 |               |        |                                | 5.99   | -        |
|          |                 |               |        |                                | 6.98   | -        |
|          |                 |               |        |                                | 16.99  | -        |

Report on Special Investigation of the  
City of New Albin

Purchases from Reliable Office Supplies  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                               |          |              |          |
|-------------------|-----------------|-------------------------------|----------|--------------|----------|
| Invoice<br>Number | Invoice<br>Date | Description                   | Quantity | Unit<br>Cost | Cost     |
|                   | 01/16/07        | #10 ECONO BINDER 2" 2PK BLACK | 1        | 8.98         | 8.98     |
|                   | 01/16/07        | HANDLING                      | 1        | 1.48         | 1.48     |
| FNJ07500          | 02/01/07        | OMX COMP C1823 CTG            | 2        | 26.88        | 53.76    |
|                   | 02/01/07        | 2PK OMX HP#45 CTG             | 1        | 34.98        | 34.98    |
|                   | 02/01/07        | HANDLING                      | 1        | 1.48         | 1.48     |
| FNZ77200 ^        | 02/21/07        | P57CS SHREDDER                | 1        | 59.99        | 59.99 ** |
|                   | 02/21/07        | AEROSOL DISPENSER             | 1        | 14.99        | 14.99    |
|                   | 02/21/07        | HANDLING                      | 1        | 1.48         | 1.48     |
|                   | 02/21/07        | DISCOUNT                      | 1        | (10.00)      | (10.00)  |
| FPP24200          | 03/20/07        | AEROSAL REFILL PAPAYA         | 3        | 2.75         | 8.25     |
|                   | 03/20/07        | MOISTNER ENV W/ ADH 2PK       | 3        | 3.49         | 10.47    |
|                   | 03/20/07        | PKG TAPE W/DISPENSER, 1RL     | 3        | 1.99         | 5.97     |
|                   | 03/20/07        | HANDLING                      | 1        | 1.48         | 1.48     |
|                   | 03/20/07        | DISCOUNT                      | 1        | (1.65)       | (1.65)   |
| FPX44500          | 03/27/07        | #18 RUBBER BAND 1LB           | 1        | 3.79         | 3.79     |
|                   | 03/27/07        | #32 RUBBER BAND 1LB           | 1        | 3.79         | 3.79     |
|                   | 03/27/07        | #64 RUBBER BAND 1LB           | 1        | 3.79         | 3.79     |
|                   | 03/27/07        | DIAMOND CLR SHT PROT 100      | 1        | 9.59         | 9.59     |
|                   | 03/27/07        | J300 MICROCASSETTE RECRDR     | 1        | 34.99        | 34.99 ** |
|                   | 03/27/07        | TDK MICROCASS 90MIN 6PK       | 1        | 9.48         | 9.48 **  |
|                   | 03/27/07        | DURACELL AA 16PK              | 1        | 10.56        | 10.56    |
|                   | 03/27/07        | DURACELL AAA 16PK             | 1        | 10.56        | 10.56    |
|                   | 03/27/07        | HANDLING                      | 1        | 1.48         | 1.48     |
|                   | 03/27/07        | DISCOUNT                      | 1        | (10.00)      | (10.00)  |
| FP793900          | 04/10/07        | HP #21 C9351AN INKJT CTG      | 1        | 14.99        | 14.99    |
|                   | 04/10/07        | HP #22 C9352AN                | 1        | 17.99        | 17.99    |
| FP793901          | 04/10/07        | MXBRITE MP 96 8.5X11          | 10       | 4.79         | 47.90    |
|                   | 04/10/07        | HANDLING                      | 1        | 1.48         | 1.48     |

| Subtotal | Per Check       |               | Amount | Date<br>Approved<br>by Council | Proper  | Improper |
|----------|-----------------|---------------|--------|--------------------------------|---------|----------|
|          | Check<br>Number | Check<br>Date |        |                                |         |          |
|          |                 |               |        |                                | 8.98    | -        |
| 141.84   | 12318           | 02/01/07      | 141.84 | 02/05/07                       | 1.48    | -        |
|          |                 |               |        |                                | 53.76   | -        |
|          |                 |               |        |                                | 34.98   | -        |
|          |                 |               |        |                                | 1.48    | -        |
|          |                 |               |        |                                | -       | 59.99    |
|          |                 |               |        |                                | -       | 14.99    |
|          |                 |               |        |                                | -       | 1.48     |
| 156.68   | 12381           | 03/01/07      | 156.68 | 03/05/07                       | -       | (10.00)  |
|          |                 |               |        |                                | -       | 8.25     |
|          |                 |               |        |                                | 10.47   | -        |
|          |                 |               |        |                                | 5.97    | -        |
|          |                 |               |        |                                | 1.48    | -        |
| 24.52    | 12430           | 04/01/07      | 24.52  | 04/02/07                       | (1.65)  | -        |
|          |                 |               |        |                                | 3.79    | -        |
|          |                 |               |        |                                | 3.79    | -        |
|          |                 |               |        |                                | 3.79    | -        |
|          |                 |               |        |                                | 9.59    | -        |
|          |                 |               |        |                                | -       | 34.99    |
|          |                 |               |        |                                | -       | 9.48     |
|          |                 |               |        |                                | 10.56   | -        |
|          |                 |               |        |                                | 10.56   | -        |
|          |                 |               |        |                                | 1.48    | -        |
| 78.03    | 12441           | 04/02/07      | 78.03  | 04/02/07                       | (10.00) | -        |
|          |                 |               |        |                                | -       | 14.99    |
|          |                 |               |        |                                | -       | 17.99    |
|          |                 |               |        |                                | -       | 47.90    |
|          |                 |               |        |                                | -       | 1.48     |

Report on Special Investigation of the  
City of New Albin

Purchases from Reliable Office Supplies  
For the period January 1, 2006 through July 31, 2009

| Per Invoice    |              |                            |          |           |          |
|----------------|--------------|----------------------------|----------|-----------|----------|
| Invoice Number | Invoice Date | Description                | Quantity | Unit Cost | Cost     |
| FQG05500       | 04/18/07     | BC X9000 COPY PAPER        | 10       | 3.59      | 35.90    |
|                | 04/18/07     | ROUNDSTIC GRIP             | 2        | 2.28      | 4.56     |
|                | 04/18/07     | CAT 5 PATCH CABLE 14' BLUE | 1        | 7.99      | 7.99     |
|                | 04/18/07     | UNDRDESK SUPERSHELF PLUS   | 1        | 39.99     | 39.99    |
|                | 04/18/07     | DOUBLE SUPPLY ORHANIZER    | 1        | 13.99     | 13.99    |
|                | 04/18/07     | ECONOMY BINDER 1"RR 2PK    | 3        | 2.58      | 7.74     |
|                | 04/18/07     | 2" D RING CUSTOM BINDER    | 1        | 10.09     | 10.09    |
|                | 04/18/07     | 8 TAB READY INDEX          | 1        | 7.65      | 7.65     |
|                | 04/18/07     | HANDLING                   | 1        | 1.48      | 1.48     |
|                | 04/18/07     | DISCOUNT                   | 1        | (15.00)   | (15.00)  |
| FQL97101       | 04/24/07     | AEROSOL REFILL PAPAYA      | 3        | 2.75      | 8.25     |
|                | 04/24/07     | HANDLING                   | 1        | 1.48      | 1.48     |
| FQG05502       | 04/25/07     | 09304B MSFT WRLSS 5000     | 1        | 29.99     | 29.99    |
| FQL97100       | 04/26/07     | AEROSOL DISPENSER          | 1        | 14.99     | 14.99    |
|                | 04/26/07     | IN-DRAWER ORGANIZER        | 1        | 34.99     | 34.99    |
| FQT62400       | 05/02/07     | CAT 5 PATCH CABLE 25' BLUE | 1        | 11.99     | 11.99    |
|                | 05/02/07     | HANDLING                   | 1        | 3.99      | 3.99     |
| FQG05501       | 05/07/07     | B497DK COMPUTER TASK CHR   | 1        | 99.99     | 99.99 ** |
| FRY74300       | 06/20/07     | AEROSOL REFILL PAPAYA      | 8        | 2.75      | 22.00    |
|                | 06/20/07     | HANDLING                   | 1        | 3.99      | 3.99     |
| FS931600       | 08/16/07     | JIFFYLITE SELF SEAL-25PK   | 1        | 12.89     | 12.89    |
|                | 08/16/07     | JIFFYLITE SELF SEAL-25PK   | 1        | 17.89     | 17.89    |
|                | 08/16/07     | HANDLING                   | 1        | 1.48      | 1.48     |
|                | 08/16/07     | DISCOUNT                   | 1        | (10.00)   | (10.00)  |
| FS931601       | 08/17/07     | LASER POINTER              | 1        | 19.99     | 19.99    |
| FT381801 ^     | 09/28/07     | 10251 500 SERIES SHELVIN   | 1        | 54.99     | 54.99    |
|                | 09/28/07     | HANDLING                   | 1        | 1.48      | 1.48     |
| FVB03800 ^     | 10/02/07     | AEROSOL REFILL PAPAYA      | 6        | 5.39      | 32.34    |

| Subtotal | Per Check       |               | Amount | Date<br>Approved<br>by Council | Proper  | Improper |
|----------|-----------------|---------------|--------|--------------------------------|---------|----------|
|          | Check<br>Number | Check<br>Date |        |                                |         |          |
|          |                 |               |        |                                | -       | 35.90    |
|          |                 |               |        |                                | -       | 4.56     |
|          |                 |               |        |                                | -       | 7.99     |
|          |                 |               |        |                                | -       | 39.99    |
|          |                 |               |        |                                | -       | 13.99    |
|          |                 |               |        |                                | -       | 7.74     |
|          |                 |               |        |                                | -       | 10.09    |
|          |                 |               |        |                                | -       | 7.65     |
|          |                 |               |        |                                | -       | 1.48     |
|          |                 |               |        |                                | -       | (15.00)  |
|          |                 |               |        |                                | -       | 8.25     |
|          |                 |               |        |                                | -       | 1.48     |
|          |                 |               |        |                                | -       | 29.99    |
|          |                 |               |        |                                | -       | 14.99    |
| 286.45   | 12505           | 05/01/07      | 286.45 | #                              | -       | 34.99    |
|          |                 |               |        |                                | 11.99   | -        |
|          |                 |               |        |                                | 3.99    | -        |
| 115.97   | 12546           | 06/01/07      | 115.97 | 06/04/07                       | -       | 99.99    |
|          |                 |               |        |                                | -       | 22.00    |
| 25.99    | 12602           | 07/01/07      | 25.99  | 06/27/07                       | -       | 3.99     |
|          |                 |               |        |                                | 12.89   | -        |
|          |                 |               |        |                                | 17.89   | -        |
|          |                 |               |        |                                | 1.48    | -        |
|          |                 |               |        |                                | (10.00) | -        |
| 42.25    | 12794           | 09/05/07      | 42.25  | 09/10/07                       | 19.99   | -        |
|          |                 |               |        |                                | -       | 54.99    |
|          |                 |               |        |                                | -       | 1.48     |
|          |                 |               |        |                                | -       | 32.34    |

Report on Special Investigation of the  
City of New Albin

Purchases from Reliable Office Supplies  
For the period January 1, 2006 through July 31, 2009

| Per Invoice    |              |                           |          |           |                    |
|----------------|--------------|---------------------------|----------|-----------|--------------------|
| Invoice Number | Invoice Date | Description               | Quantity | Unit Cost | Cost               |
| FT670601 ^     | 10/02/07     | HANDLING                  | 1        | 3.99      | 3.99               |
|                | 10/03/07     | 10251 500 SERIES SHELVIN  | 1        | 54.99     | 54.99              |
|                | 10/03/07     | HANDLING                  | 1        | 1.48      | 1.48               |
| FXP51600       | 01/14/08     | DIRT DEVIL VISION TURBO   | 1        | 107.89    | 107.89             |
|                | 01/14/08     | HANDLING                  | 1        | 1.48      | 1.48               |
| FY827/800 ^    | 03/20/08     | VASELINE LOTION W/PUMP    | 1        | 8.99      | 8.99               |
|                | 03/20/08     | AEROSOL REFILL PAPAYA     | 12       | 5.85      | 70.20              |
|                | 03/20/08     | HANDLING                  | 1        | 1.48      | 1.48               |
| BBJ23900 ^     | 05/15/08     | TOOTSIE ROLLS 400/BG      | 3        | 5.99      | 17.97              |
| BBJ23901 ^     | 05/15/08     | 24X36 U CHANNEL FRAME SLV | 6        | 21.99     | 131.94             |
|                | 05/15/08     | HANDLING                  | 1        | 1.48      | 1.48               |
| BB188100 ^     | 06/13/08     | AEROSOL REFILL PAPAYA     | 12       | 5.85      | 70.20 **           |
|                | 06/13/08     | SHARPIE PEN ASST 4/CD     | 1        | 6.99      | 6.99               |
|                | 06/13/08     | CORK BOARD OAK 3X2 FRMED  | 1        | 34.99     | 34.99              |
|                | 06/13/08     | FREE MADY FLOWERS COOKIES | 1        | -         | -                  |
|                | 06/13/08     | DISCOUNT                  | 1        | (10.00)   | (10.00)            |
|                | 06/13/08     | HANDLING                  | 1        | 1.48      | 1.48               |
| BB188101 ^     | 06/13/08     | DUSTER SWIFFER KIT        | 1        | 7.99      | 7.99               |
| BB188102 ^     | 06/30/08     | LYSOL SPRAY W/ FREE WIPES | 1        | 10.75     | 10.75              |
| Total          |              |                           |          |           | <u>\$ 2,951.23</u> |

^ - Items purchased were shipped to Stephanie Ahles' personal residence. All remaining purchases were shipped to City Hall.

# - Payment was not approved by the Council, per the minutes.

\*\* - Documentation reviewed by Council members included a notation these items were reimbursed by Stephanie Ahles/or others.

~ - Observed at the City.



| Subtotal | Per Check       |               | Amount          | Date<br>Approved<br>by Council | Proper          | Improper        |
|----------|-----------------|---------------|-----------------|--------------------------------|-----------------|-----------------|
|          | Check<br>Number | Check<br>Date |                 |                                |                 |                 |
|          |                 |               |                 |                                | -               | 3.99            |
|          |                 |               |                 |                                | -               | 54.99           |
| 149.27   | 12899           | 11/01/07      | 149.27          | #                              | -               | 1.48            |
|          |                 |               |                 |                                | 107.89          | -               |
| 109.37   | 13145           | 02/01/08      | 109.37          | 02/04/08                       | 1.48            | -               |
|          |                 |               |                 |                                |                 | 8.99            |
|          |                 |               |                 |                                | -               | 70.20           |
| 80.67    | 13266           | 04/07/08      | 80.67           | 04/07/08                       | -               | 1.48            |
|          |                 |               |                 |                                | -               | 17.97           |
|          |                 |               |                 |                                | -               | 131.94          |
| 151.39   | 13401           | 06/04/08      | 151.39          | #                              | -               | 1.48            |
|          |                 |               |                 |                                | -               | 70.20           |
|          |                 |               |                 |                                | -               | 6.99            |
|          |                 |               |                 |                                | -               | 34.99           |
|          |                 |               |                 |                                | -               | -               |
|          |                 |               |                 |                                | -               | (10.00)         |
|          |                 |               |                 |                                | -               | 1.48            |
|          |                 |               |                 |                                | -               | 7.99            |
| 122.40   | 13458           | 07/09/08      | 122.40          | 07/14/08                       | -               | 10.75           |
|          |                 |               | <u>2,951.23</u> |                                | <u>1,844.43</u> | <u>1,106.80</u> |

Report on Special Investigation of the  
City of New Albin

Purchases from Sears  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                             |          |           |
|-------------------|-----------------|---------------------------------------------|----------|-----------|
| Invoice<br>Number | Invoice<br>Date | Description                                 | Quantity | Unit Cost |
| T754947 #         | 05/02/07        | 625 SERIES, RBP MRS HW ( <i>mower</i> )     | 1        | \$ 199.99 |
|                   |                 | UPS FEES                                    | 1        | 44.95     |
|                   |                 | TAX                                         | 1        | 10.00     |
| T270659 #         | 05/07/07        | FOUNTAIN, 1.8" SQUIRREL ( <i>fountain</i> ) | 1        | 59.99     |
|                   |                 | UPS FEES                                    | 1        | 8.95      |
|                   |                 | TAX                                         | 1        | 3.00      |
|                   |                 | FOUNTAIN, 1.8" SQUIRREL ( <i>fountain</i> ) | 1        | (59.99)   |
|                   |                 | UPS FEES                                    | 1        | (8.95)    |
|                   |                 | TAX                                         | 1        | (3.00)    |
| T114115 #         | 05/09/07        | 14PC, SS SET ( <i>cookware</i> )            | 1        | 159.99    |
|                   |                 | GRIDDLE, 18X10 DBL BU ( <i>cookware</i> )   | 1        | 32.99     |
|                   |                 | UPS FEES                                    | 1        | 6.25      |
|                   |                 | DISCOUNT                                    | 1        | (32.99)   |
|                   |                 | TAX                                         | 1        | 8.00      |
| T428637 #         | 08/21/07        | SANDPAPER, DETAIL                           | 1        | 5.49      |
|                   |                 | DRILL/DRIVER, 5 PC COMBO ( <i>tools</i> )   | 1        | 189.99    |
|                   |                 | UPS FEES                                    | 1        | 16.28     |
|                   |                 | TAX                                         | 1        | 9.77      |
| T908751 #         | 10/31/07        | JEAN LEVI, B&T 550                          | 1        | 31.99     |
|                   |                 | JEAN LEVI, B&T 550                          | 1        | 31.99     |
|                   |                 | SWEATER, PURPLE RITZ                        | 1        | 48.00     |
|                   |                 | SWEATER, CLEAR SAGE                         | 1        | 48.00     |
|                   |                 | UPS FEES                                    | 1        | 6.25      |
|                   |                 | DISCOUNT                                    | 1        | (48.00)   |
|                   |                 | TAX                                         | 1        | 5.60      |
| T005088 #         | 08/21/07        | BBQ CART, GRILL COVER MED                   | 1        | (32.99)   |
|                   |                 | DISCOUNT                                    | 1        | 14.95     |
|                   |                 | TAX                                         | 1        | (0.90)    |

|            |          | Per Check    |            |        |
|------------|----------|--------------|------------|--------|
| Total Cost | Subtotal | Check Number | Check Date | Amount |
| 199.99     |          |              |            |        |
| 44.95      |          |              |            |        |
| 10.00      |          |              |            |        |
| 59.99      |          |              |            |        |
| 8.95       |          |              |            |        |
| 3.00       |          |              |            |        |
| (59.99)    |          |              |            |        |
| (8.95)     |          |              |            |        |
| (3.00)     |          |              |            |        |
| 159.99     |          |              |            |        |
| 32.99      |          |              |            |        |
| 6.25       |          |              |            |        |
| (32.99) *  |          |              |            |        |
| 8.00       | 429.18   | 12591        | 06/07/07   | 429.18 |
| 5.49       |          |              |            |        |
| 189.99     |          |              |            |        |
| 16.28      |          |              |            |        |
| 9.77       | 221.53   | 12830        | 10/01/07   | 221.53 |
| 31.99      |          |              |            |        |
| 31.99      |          |              |            |        |
| 48.00      |          |              |            |        |
| 48.00      |          |              |            |        |
| 6.25       |          |              |            |        |
| (48.00) *  |          |              |            |        |
| 5.60       | 123.83   | 13000        | 12/04/07   | 123.83 |
| (32.99)    |          |              |            |        |
| 14.95      |          |              |            |        |
| (0.90)     |          |              |            |        |

Report on Special Investigation of the  
City of New Albin

Purchases from Sears  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                                                                                    |          |           |  |
|-------------------|-----------------|------------------------------------------------------------------------------------|----------|-----------|--|
| Invoice<br>Number | Invoice<br>Date | Description                                                                        | Quantity | Unit Cost |  |
| T182837 #         | 11/13/07        | PHI,HTS3555/37 1000W 1 DIS ( <i>home theater system</i> )                          | 1        | 199.99    |  |
|                   |                 | DISCOUNT                                                                           | 1        | (20.00)   |  |
|                   |                 | TAX                                                                                | 1        | 9.00      |  |
| T630562 #         | 11/16/07        | CAM, DCRDVD108 SONY DVD ( <i>camcorder</i> )                                       | 1        | 319.99    |  |
|                   |                 | TAX                                                                                | 1        | 16.00     |  |
| T655568 #         | 11/16/07        | 10 PK PND, CFW PRL&SAP SWRL ( <i>pearl &amp; white sapphire marquise pendant</i> ) | 1        | 79.99     |  |
| T433275 #         | 11/20/07        | MONOPOLY E, 00114                                                                  | 1        | 39.99     |  |
|                   |                 | DISCOUNT                                                                           | 1        | (4.00)    |  |
| T449282 #         | 11/20/07        | BBQ CART, GRILL COVER MED                                                          | 1        | 32.99     |  |
|                   |                 | DISCOUNT                                                                           | 1        | (14.95)   |  |
|                   |                 | TAX                                                                                | 1        | 0.90      |  |
| T044446 #         | 11/21/07        | KM DISPOSER, ERATOR ( <i>garbage disposer</i> )                                    | 1        | 99.99     |  |
|                   |                 | POWER CORD                                                                         | 1        | 11.49     |  |
|                   |                 | TAX                                                                                | 1        | 5.57      |  |
| T837250 #         | 12/04/07        | 4.6' COMPACT, FRIDGE                                                               | 1        | 159.99    |  |
|                   |                 | TAX                                                                                | 1        | 8.00      |  |
| T022674 #         | 12/11/07        | PR ROCKER/,RECLINERS, MCR                                                          | 1        | 649.98    |  |
|                   |                 | UPS FEES                                                                           | 1        | 143.36    |  |
|                   |                 | DISCOUNT                                                                           | 1        | (65.00)   |  |
|                   |                 | TAX                                                                                | 1        | 29.25     |  |
| T212975 #         | 12/12/07        | PLATINUM-LARGE DESIGNER ( <i>shower caddy</i> )                                    | 1        | 19.79     |  |
|                   |                 | TAX                                                                                | 1        | 0.99      |  |
| T232981 #         | 12/12/07        | CANISTERS, SS JUMBO                                                                | 4        | 11.99     |  |
|                   |                 | TAX                                                                                | 1        | 2.40      |  |
| T204631 ^         | 03/12/08        | KIMONO TOP, BLK/ALM SUGAR                                                          | 1        | 12.99     |  |
|                   |                 | WRAP DRESS, TURQ/BLK                                                               | 1        | 52.50     |  |
|                   |                 | SHOE, MARCELLA, BLACK, DRS                                                         | 1        | 29.99     |  |
|                   |                 | UPS FEES                                                                           | 1        | 6.25      |  |
|                   |                 | TAX                                                                                | 1        | 4.77      |  |
| T231088 ^         | 03/18/08        | GNOME, W/PLANTER                                                                   | 1        | 26.99     |  |
|                   |                 | GNOME, W/SOLAR FLOWER                                                              | 1        | 19.99     |  |

|            |          | Per Check    |            |        |
|------------|----------|--------------|------------|--------|
| Total Cost | Subtotal | Check Number | Check Date | Amount |
| 199.99     |          |              |            |        |
| (20.00)    |          |              |            |        |
| 9.00       |          |              |            |        |
| 319.99     |          |              |            |        |
| 16.00      |          |              |            |        |
| 79.99      |          |              |            |        |
| 39.99      |          |              |            |        |
| (4.00)     |          |              |            |        |
| 32.99      |          |              |            |        |
| (14.95)    |          |              |            |        |
| 0.90       |          |              |            |        |
| 99.99      |          |              |            |        |
| 11.49      |          |              |            |        |
| 5.57       |          |              |            |        |
| 159.99     |          |              |            |        |
| 8.00       | 926.00   | 13090        | 01/07/08   | 926.00 |
| 649.98     |          |              |            |        |
| 143.36     |          |              |            |        |
| (65.00)    |          |              |            |        |
| 29.25      |          |              |            |        |
| 19.79      |          |              |            |        |
| 0.99       |          |              |            |        |
| 47.96      |          |              |            |        |
| 2.40       | 828.73   | 13141        | 02/01/08   | 828.73 |
| 12.99      |          |              |            |        |
| 52.50      |          |              |            |        |
| 29.99      |          |              |            |        |
| 6.25       |          |              |            |        |
| 4.77       |          |              |            |        |
| 26.99      |          |              |            |        |
| 19.99      |          |              |            |        |

Report on Special Investigation of the  
City of New Albin

Purchases from Sears  
For the period January 1, 2006 through July 31, 2009

| Per Invoice       |                 |                          |          |           |
|-------------------|-----------------|--------------------------|----------|-----------|
| Invoice<br>Number | Invoice<br>Date | Description              | Quantity | Unit Cost |
|                   |                 | GNOME, W/SOLAR MUSHROOM  | 1        | 19.99     |
|                   |                 | UPS FEES                 | 1        | 7.14      |
|                   |                 | TAX                      | 1        | 3.35      |
| T265095 ^         | 03/18/08        | MOVIES                   | 1        | 18.89     |
|                   |                 | UPS FEES                 | 1        | 0.36      |
|                   |                 | TAX                      | 1        | 0.94      |
| T221805 ^         | 03/27/08        | 7 X 7 SUNDOME TENT       | 1        | 44.98     |
|                   |                 | UPS FEES                 | 1        | 4.76      |
|                   |                 | TAX                      | 1        | 2.25      |
| T256813 ^         | 03/27/08        | BED SET KG, MARLEY       | 1        | 119.99    |
|                   |                 | UPS FEES                 | 1        | 5.19      |
|                   |                 | DISCOUNT                 | 1        | (24.00)   |
|                   |                 | TAX                      | 1        | 4.80      |
| T756694 ^         | 06/24/08        | 5 PC LUGGAGE SET, BELIZE | 1        | 63.97     |
|                   |                 | UPS FEES                 | 1        | 7.50      |
|                   |                 | DISCOUNT                 | 1        | (6.40)    |
|                   |                 | TAX                      | 1        | 2.88      |
|                   |                 | Total                    |          |           |

Note: None of the items above were approved by the Council and all are considered personal purchases.

\* - Invoice does not show an amount for the discount. However, the invoice does not calculate correctly without the discount shown above.

# - Items purchased were shipped to Stephanie Ahles' personal residence.

^ - Items purchased were shipped to the City.

|                    |          | Per Check    |            |                 |
|--------------------|----------|--------------|------------|-----------------|
| Total Cost         | Subtotal | Check Number | Check Date | Amount          |
| 19.99              |          |              |            |                 |
| 7.14               |          |              |            |                 |
| 3.35               |          |              |            |                 |
| 18.89              |          |              |            |                 |
| 0.36               |          |              |            |                 |
| 0.94               |          |              |            |                 |
| 44.98              |          |              |            |                 |
| 4.76               |          |              |            |                 |
| 2.25               |          |              |            |                 |
| 119.99             |          |              |            |                 |
| 5.19               |          |              |            |                 |
| (24.00)            |          |              |            |                 |
| 4.80               | 362.12   | 13370        | 06/01/08   | 362.12          |
| 63.97              |          |              |            |                 |
| 7.50               |          |              |            |                 |
| (6.40)             |          |              |            |                 |
| 2.88               | 67.95    | 13600        | 09/04/08   | 67.95           |
| <u>\$ 2,959.34</u> |          |              |            | <u>2,959.34</u> |

**Report on Special Investigation of the  
City of New Albin**



Report on Special Investigation of the  
City of New Albin

Purchases from Sam's Club  
For the period January 1, 2006 through July 31, 2009

| Per Receipt      |                      |                     |               | Per Check    |            |        |
|------------------|----------------------|---------------------|---------------|--------------|------------|--------|
| Transaction Date | Description          | Amount              | Receipt Total | Check Number | Check Date | Amount |
| 11/25/07         | 90% GROUND BEEF COV  | MAX 10% FAT         | \$ 19.64      |              |            |        |
|                  | ACTII SEASONING SALT | 52 OZ               | 2.88          |              |            |        |
|                  | ALFREDO PASTA SAUCE  | 3 PK/15 OZ          | 5.78          |              |            |        |
|                  | B&C KETCHUP JUG      | 114 OZ              | 5.76          |              |            |        |
|                  | CHICKEN/CHEESE       | TAQUITOS 3.75LBS    | 9.88          |              |            |        |
|                  | CHKN PIE W/ POTATOES | 48OZ                | 7.28          |              |            |        |
|                  | COFFEEMATE           | 2-32 FL OZ          | 3.00          |              |            |        |
|                  | FR MUSTARD 2-30 OZ   | 2-30 OZ             | 3.67          |              |            |        |
|                  | KOSHER DILL SPEARS   | 128 OZ 55 - 65 CT   | 4.38          |              |            |        |
|                  | STOVE TOP STUFFING   | 6-8 OZ POUCHES      | 6.88          |              |            |        |
|                  | VARIETY PACK         | 50 CT - 1 OZ        | 9.49          |              |            |        |
|                  | ERA 300 OZ 96 LD     | 300 OZ 96 LOADS     | 9.69          |              |            |        |
|                  | MARS CHOC VARIETY    | 30 CT.              | 59.28         |              |            |        |
|                  | PAPER BAG 8 LB       | 500 CT BROWN        | 10.62         |              |            |        |
|                  | Sales Tax            |                     | 4.38          | 12948        | 11/25/07   | 162.61 |
|                  |                      |                     | 162.61        |              |            |        |
| 11/15/08         | IMPORTED GRUYERE     |                     | 10.19         |              |            |        |
|                  | KOSHER SPEAR         | 1 GALLON 100-110 CT | 3.00          |              |            |        |
|                  | MM CHK BRST 5-13 OZ  | 5-13 OZ             | 11.16         |              |            |        |
|                  | STOVE TOP STUFFING   | 6-8 OZ POUCHES      | 7.87          |              |            |        |
|                  | VARIETY PACK         | 50 CT - 1 OZ        | 20.88         |              |            |        |
|                  | MARS CHOC VARIETY    | 30 CT.              | 59.40         |              |            |        |
|                  | SUPREME PLATE 10 1/4 | 175CT 3-SEC FOAM    | 11.14         |              |            |        |
|                  | Sales Tax            |                     | 3.88          | 13731        | 11/15/08   | 127.52 |
|                  |                      |                     | 127.52        |              |            |        |
| 12/04/08         | APPLE CIDER 1 GALLON |                     | 11.64         |              |            |        |
|                  | COLESLAW MIX 3LB     |                     | 5.34          |              |            |        |
|                  | CREAMY PEANUT BUTTER | 2 PK / 40 OZ        | 7.88          |              |            |        |
|                  | LP WORC SAUCE 2-15OZ | 2-15 OZ             | 4.88          |              |            |        |
|                  | 5PC KNIFE SET        |                     | 58.84         |              |            |        |
|                  | CLOROX WIPES 4PK 312 | 4 PACK 78CT.        | 12.68         |              |            |        |
|                  | LYSOL SPRAY          | 3 / 19 OZ           | 10.88         |              |            |        |
|                  | Sales Tax            |                     | 4.53          | 13806        | 12/05/08   | 116.67 |
|                  | Total                |                     | \$ 406.80     |              |            | 406.80 |

Report on Special Investigation of the  
City of New Albin

Reimbursements to Stephanie Ahles  
For the period January 1, 2006 through July 31, 2009

| Payment    |              |          | Per Check Stub                                                                               |
|------------|--------------|----------|----------------------------------------------------------------------------------------------|
| Check Date | Check Number | Amount   | Description                                                                                  |
| 10/01/06   | 12057        | \$ 20.18 | "reimburse for supplies"                                                                     |
| 12/04/06   | 12206        | 35.84    | "mileage reimbursement 112 miles x \$.32" ; "two trips to Waukon newspaper"                  |
| 12/13/06   | 12223        | 38.77    | "santa supplies apples fuel"                                                                 |
| 01/15/07   | 12300        | 67.95    | "Chris - police uniform boots"                                                               |
| 03/01/07   | 12388        | 17.92    | "mileage 56 x .32 proof to Allamakee Journal in Waukon"                                      |
| 03/20/07   | 12412        | 19.20    | "mileage 3-14-07 60@ .32"                                                                    |
| 05/04/07   | 12529        | 27.52    | "mileage 86 x \$.32 - LUCA training Decorah"                                                 |
| 06/11/07   | 12594        | 47.03    | "reimbursement supplies, mileage x 58"                                                       |
| 07/03/07   | 12659        | 70.76    | "Police scheduling paperwork"                                                                |
| 07/16/07   | 12673        | 15.44    | "reimburse for P.D. business cards"                                                          |
| 08/01/07   | 12688        | 75.18    | "Police-schedules, meeting, job descriptions"                                                |
| 08/03/07   | 12733        | 24.00    | "move Katherine Nesheim"                                                                     |
| 08/17/07   | 12748        | 42.37    | "reimburse supplies"                                                                         |
| 09/11/07   | 12815        | 31.53    | "reimburse supplies"                                                                         |
| 09/15/07   | 12819        | 150.00   | "paint #5 (insurance pa)"                                                                    |
| 09/18/07   | 12821        | 150.00   | "Sr. housing paint insurance pd"                                                             |
| 10/03/07   | 12870        | 19.95    | "reimburse for software"                                                                     |
| 10/12/07   | 12880        | 236.00   | "work in Apt#5"                                                                              |
| 11/01/07   | 12925        | 48.55    | "reimburse for software"                                                                     |
| 11/19/07   | 12946        | 75.00    | "reimbursement for Sam's Club business membership"                                           |
| 12/01/07   | 12957        | 31.82    | "mileage Decorah Budget Meeting 86 x. \$.37"                                                 |
| 12/03/07   | 12965        | 63.98    | "reimburse for Uniform Jacket-Chris"                                                         |
| 01/07/08   | 13039        | 13.14    | "reimburse for Chris Barnes business cards"                                                  |
| 04/03/08   | 13245        | 75.00    | "purchased 1 new movie \$20.00, 11 used movies \$55.00"                                      |
| 04/14/08   | 13287        | 205.14   | "mileage 526 Des Moines - Conrad's graduation"                                               |
| 06/02/08   | 13383        | 20.00    | "Enchanted DVD"                                                                              |
| 06/18/08   | 13408        | 69.30    | "mileage to Waukon 60 x \$.39 \$23.40, 2 DVD's library \$29.90, 8 movies to library \$16.00" |
| 07/03/08   | 013437       | 30.00    | "2 movies - new The Eye, Bucket List"                                                        |

| Per Minutes |                                 |          |          |
|-------------|---------------------------------|----------|----------|
| Date        | Description                     | Proper   | Improper |
| Approved    |                                 |          |          |
| 10/02/06    | supplies reimbursement          | \$ 20.18 | -        |
| 12/04/06    | mileage                         | 35.84    | -        |
| #           | -                               | -        | 38.77    |
| #           | -                               | -        | 67.95    |
| 03/05/07    | mileage                         | 17.92    | -        |
| #           | -                               | -        | 19.20    |
| 05/07/07    | mileage                         | 27.52    | -        |
| #           | -                               | -        | 47.03    |
| #           | -                               | -        | 70.76    |
| #           | -                               | -        | 15.44    |
| 08/06/07    | wages (police)                  | -        | 75.18    |
| 08/06/07    | K. Nesheim moving fees          | 24.00    | -        |
| #           | -                               | -        | 42.37    |
| #           | -                               | -        | 31.53    |
| #           | -                               | -        | 150.00   |
| #           | -                               | -        | 150.00   |
| #           | -                               | -        | 19.95    |
| #           | -                               | -        | 236.00   |
| #           | -                               | -        | 48.55    |
| #           | -                               | -        | 75.00    |
| 12/03/07    | mileage                         | 31.82    | -        |
| 12/03/07    | reimburse for supplies          | 63.98    | -        |
| 01/07/08    | reimburse police business cards | 13.14    | -        |
| 04/07/08    | reimburse for movies            | -        | 75.00    |
| #           | -                               | -        | 205.14   |
| 06/02/08    | Enchanted DVD                   | -        | 20.00    |
| #           | -                               | -        | 69.30    |
| 07/14/08    | movies                          | -        | 30.00    |

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Report on Special Investigation of the  
City of New Albin

Reimbursements to Stephanie Ahles  
For the period January 1, 2006 through July 31, 2009

| Payment       |                 |                    | Per Check Stub                    |
|---------------|-----------------|--------------------|-----------------------------------|
| Check<br>Date | Check<br>Number | Amount             | Description                       |
| 07/17/08      | 013489          | 90.00              | "18 movies x \$5.00 for Library"  |
| 08/04/08      | 013511          | 85.00              | "17 DVD's"                        |
| 10/07/08      | 013665          | 36.93              | "reimburse Sam's Club membership" |
| 10/13/08      | 013666          | 53.95              | "reimburse for payment"           |
| 11/03/08      | 013721          | 50.00              | "10 movies"                       |
| 11/19/08      | 013743          | 90.00              | "18 movies- Library"              |
| 04/16/09      | 014015          | 15.52              | "Library cleaning supplies"       |
| Total         |                 | <u>\$ 2,142.97</u> |                                   |

# - Payment was not approved by the Council, per the minutes.

| <b>Per Minutes</b> |                    |                  |                 |
|--------------------|--------------------|------------------|-----------------|
| <b>Date</b>        |                    |                  |                 |
| <b>Approved</b>    | <b>Description</b> | <b>Proper</b>    | <b>Improper</b> |
| #                  | -                  | -                | 90.00           |
| 08/04/08           | 17 movies          | -                | 85.00           |
| #                  | -                  | -                | 36.93           |
| #                  | -                  | -                | 53.95           |
| 11/03/08           | DVD's              | -                | 50.00           |
| #                  | -                  | -                | 90.00           |
| #                  | -                  | -                | 15.52           |
|                    |                    | <b>\$ 234.40</b> | <b>1,908.57</b> |

Report on Special Investigation of the  
City of New Albin

Payments to Christopher Ahles  
For the period January 1, 2006 through July 31, 2009

| Payment                        |                 |                 | Per Check Stub                                                          |       |
|--------------------------------|-----------------|-----------------|-------------------------------------------------------------------------|-------|
| Check<br>Date                  | Check<br>Number | Amount          | Description                                                             |       |
| <b><u>Payroll amounts:</u></b> |                 |                 |                                                                         |       |
| 09/01/06                       | 11965           | \$ 155.15       | "August earn"                                                           | ^     |
| 10/02/06                       | 12088           | 302.62          | "- \$50.00 gun reimburse"                                               | ^     |
| 11/01/06                       | 12120           | 424.94          | "23 hrs. schooling in Sept, 43 hrs. Oct earn - \$50.00 for gun payment" | ^     |
| 12/01/06                       | 12171           | 409.71          | "- \$50.00 gun reimburse"                                               | @     |
| 01/01/07                       | 12240           | 435.28          | "- \$50.00 for gun"                                                     | ^     |
| 02/01/07                       | 12305           | 399.04          | "- \$50.00 gun payment"                                                 | ^, ** |
| 03/01/07                       | 12385           | 385.98          | "-\$50.00 gun payment (213.93 remaining)"                               | ^     |
| 04/02/07                       | 12457           | 542.98          | "-\$50.00 for gun (163.93 remaining)"                                   | ^     |
| 05/01/07                       | 12476           | 661.09          | None                                                                    | ^, ~  |
| 06/01/07                       | 12580           | 116.23          | "- \$50.00 gun pymt"                                                    | X     |
| 07/02/07                       | 12655           | 110.82          | None                                                                    | ^     |
| 08/01/07                       | 12676           | 748.83          | None                                                                    | ^     |
| 09/01/07                       | 12750           | 261.67          | None                                                                    | @     |
| 10/01/07                       | 12851           | 312.46          | "Sept Earn"                                                             | ^     |
| 11/01/07                       | 12912           | 248.20          | "Oct Earn"                                                              | ^     |
| 12/03/07                       | 12967           | 261.67          | "Nov earn"                                                              | ^     |
| 01/01/08                       | 13017           | 175.46          | None                                                                    | ^     |
| 02/01/08                       | None            | 269.37          | None                                                                    | ^     |
| 03/01/08                       | 13168           | 129.29          | "Feb earn"                                                              | ^, @  |
| 04/01/08                       | 13231           | 356.34          | None                                                                    | ^     |
| 05/01/08                       | 13291           | 472.16          | "April earn"                                                            | ^     |
| 06/01/08                       | 13357           | 295.52          | None                                                                    | ^     |
| 07/02/08                       | 013433          | 141.30          | "June earn"                                                             | ^     |
| 07/09/08                       | 013474          | 153.00          | "13 hrs flood wkend 2 hrs call time"                                    |       |
|                                | Subtotal        | <u>7,769.11</u> |                                                                         |       |

| Per Minutes  |             |           |          |             |                                                                                                       |
|--------------|-------------|-----------|----------|-------------|-------------------------------------------------------------------------------------------------------|
| Date         |             |           |          |             |                                                                                                       |
| Approved     | Description | Proper    | Improper | Unsupported | Auditor's Notations                                                                                   |
| 09/11/06     | wages       | \$ 155.15 | -        | -           |                                                                                                       |
| 10/02/06     | wages       | 302.62    | -        | -           |                                                                                                       |
| 11/06/06     | wages       | 399.09    | 25.85    | -           | Pay was incorrectly calculated using a rate of \$10/hour rather than the authorized rate of \$8/hour. |
| 12/04/06     | wages       | -         | -        | 409.71      |                                                                                                       |
| 01/08/07     | wages       | 435.28    | -        | -           |                                                                                                       |
| 02/05/07     | wages       | -         | 20.00    | 379.04      |                                                                                                       |
| 03/05/07     | wages       | 376.75    | 9.23     | -           | Overpaid 1 hour                                                                                       |
| 04/02/07     | wages       | 542.98    | -        | -           |                                                                                                       |
| 05/07/07     | wages       | 661.09    | -        | -           |                                                                                                       |
| 06/04/07     | wages       | -         | -        | 116.23      |                                                                                                       |
| 06/27/07     | wages       | 110.82    | -        | -           |                                                                                                       |
| 08/06/07     | wages       | 748.83    | -        | -           |                                                                                                       |
| 09/10/07     | wages       | -         | -        | 261.67      |                                                                                                       |
| 10/01/07     | wages       | 312.46    | -        | -           |                                                                                                       |
| 11/05/07     | wages       | 248.20    | -        | -           |                                                                                                       |
| 12/03/07     | wages       | 261.67    | -        | -           |                                                                                                       |
| 01/07/08     | wages       | 175.46    | -        | -           |                                                                                                       |
| 02/04/08     | wages       | 269.37    | -        | -           |                                                                                                       |
| 03/17/08     | wages       | 129.29    | -        | -           |                                                                                                       |
| 04/07/08     | wages       | 356.34    | -        | -           |                                                                                                       |
| 05/05/08     | wages       | 472.16    | -        | -           |                                                                                                       |
| 06/02/08     | wages       | 295.52    | -        | -           |                                                                                                       |
| 07/14/08     | wages       | 141.30    | -        | -           |                                                                                                       |
| Not approved |             | -         | 153.00   | -           |                                                                                                       |
|              |             | 6,394.38  | 208.08   | 1,166.65    |                                                                                                       |

Report on Special Investigation of the  
City of New Albin

Payments to Christopher Ahles  
For the period January 1, 2006 through July 31, 2009

| Payment                |                 |                    | Per Check Stub                                              |
|------------------------|-----------------|--------------------|-------------------------------------------------------------|
| Check<br>Date          | Check<br>Number | Amount             | Description                                                 |
| <b>Reimbursements:</b> |                 |                    |                                                             |
| 10/02/06               | 12082           | 170.02             | "mileage reimbursement to Hawkeye.....reimburse for shells" |
| 01/04/07               | 12247           | 99.05              | "reimburse for IPERS withholding reserve officers exempt"   |
| 04/23/07               | 12471           | 28.00              | "fuel reimburse"                                            |
| 05/01/07               | 12506           | 30.00              | "reimburse for fuel squad car" ^                            |
| 09/10/07               | 12813           | 24.99              | "rain suit for PD"                                          |
| 05/01/08               | 13300           | 120.90             | "Mileage for Reserve Training 310 miles"                    |
|                        | Subtotal        | 472.96             | Total                                                       |
|                        | Total           | <u>\$ 8,242.07</u> |                                                             |

^ - Timesheet was attached as support, but it was not signed.

@ - Payment was approved by the Council for an amount greater than the check amount.

~ - Proper withholding was not made for weapon Mr. Ahles was to reimburse the City for through payroll deductions.

X - Support was not attached and no Council approval found.

\*\* - Calculation of net pay was not documented in support; however, net pay was for \$20 greater than the proper amount.

^^ - Not supported by documentation.



| Per Minutes  |                |          |          |             |                                                                                    |
|--------------|----------------|----------|----------|-------------|------------------------------------------------------------------------------------|
| Date         |                |          |          |             |                                                                                    |
| Approved     | Description    | Proper   | Improper | Unsupported | Auditor's Notations                                                                |
| 10/02/06     | mileage/shells | 170.02   | -        | -           |                                                                                    |
| 01/08/07     | reimbursement  | 69.48    | -        | 29.57       | Reimbursement was not calculated correctly.                                        |
| Not approved |                | -        | 28.00    | -           | City has accounts with local gas stations and Council did not approve the payment. |
| 05/07/07     | reimbursement  | -        | -        | 30.00       |                                                                                    |
| 09/10/07     | reimbursement  | 24.99    | -        | -           |                                                                                    |
| 05/05/08     | mileage        | 120.90   | -        | -           |                                                                                    |
|              |                | 385.39   | 28.00    | 59.57       |                                                                                    |
|              |                | 6,779.77 | 236.08   | 1,226.22    |                                                                                    |

**Report on Special Investigation of the  
City of New Albin**

Report on Special Investigation of the  
City of New Albin

Payments for Cleaning  
For the period January 1, 2006 through July 31, 2009

| Per Check               |            |              |                                        |                    | Supported     | Unsupported     |
|-------------------------|------------|--------------|----------------------------------------|--------------------|---------------|-----------------|
| Payee                   | Check Date | Check Number | Memo                                   | Check Amount       |               |                 |
| <u>Stephanie Ahles:</u> |            |              |                                        |                    |               |                 |
|                         | 03/21/07   | 1136         | cleaning Apt# 3 & 6 (3.5 hours)        | \$ 42.00           | 42.00         | -               |
|                         | 03/27/07   | 1139         | cleaning Apt# 5 & supplies             | 113.72             | 113.72        | -               |
|                         | 04/05/07   | 1143         | cleaning Apt. #6 (9 hours)             | 108.00             | 108.00        | -               |
|                         | 04/19/07   | 1146         | painting #6                            | 276.00             | 276.00        | -               |
|                         | 04/30/07   | 1147         | Paint supplies #2                      | 31.88              | 31.88         | -               |
|                         | 05/22/07   | 1155         | none                                   | 132.00             | -             | 132.00          |
|                         | 06/20/07   | 1162         | labor/repairs #2 - 21 hours            | 252.00             | -             | 252.00          |
|                         | 07/12/07   | 1168         | completed #2                           | 225.00             | 225.00        | -               |
|                         | 07/19/07   | 1170         | clean#6, supplies                      | 75.00              | -             | 75.00           |
|                         | 08/23/07   | 1178         | cleaning                               | 228.00             | -             | 228.00          |
|                         | 11/15/07   | 1193         | cleaning/supplies                      | 240.00             | -             | 240.00          |
|                         | 03/19/08   | 1208         | cleanings #2 and clean laundry         | 276.00             | -             | 276.00          |
|                         | 05/23/08   | 1220         | 4 hrs cleaning #5                      | 48.00              | -             | 48.00           |
|                         | 08/15/08   | 1234         | 4 hrs hall-shampoo cpt, washed walls   | 48.00              | -             | 48.00           |
|                         |            |              | Total                                  | <u>\$ 2,095.60</u> | <u>796.60</u> | <u>1,299.00</u> |
| <u>Heather Lenz:</u>    |            |              |                                        |                    |               |                 |
|                         | 03/21/07   | 1137         | cleaning Apt #3 & 6 (3.5 hours)        | \$ 42.00           | 42.00         | -               |
|                         | 03/27/07   | 1138         | cleaning #5 \$102.00/shampooer \$25.00 | 127.00             | 127.00        | -               |
|                         | 04/06/07   | 1142         | cleaning apt #6 (9 hrs)                | 108.00             | 108.00        | -               |
|                         | 04/23/07   | 1145         | Painting #2                            | 276.00             | 276.00        | -               |
|                         | 05/22/07   | 1154         | none                                   | 132.00             | -             | 132.00          |
|                         | 07/12/07   | 1167         | completed #2 + supplies                | 237.90             | 237.90        | -               |
|                         | 07/19/07   | 1169         | clean#6, supplies, shampoo rental      | 107.99             | 107.99        | -               |
|                         | 05/23/08   | 1221         | 4 hrs cleaning #5                      | 48.00              | -             | 48.00           |
|                         | 08/15/08   | 1233         | 4 hrs hall-shampoo cpt, washed walls   | 48.00              | -             | 48.00           |
|                         |            |              | Total                                  | <u>\$ 1,126.89</u> | <u>898.89</u> | <u>228.00</u>   |

Report on Special Investigation of the  
City of New Albin

Petty Cash Reimbursements  
For the period January 1, 2006 through July 31, 2009

| Per Claim/Check Stub |               |        | Per Petty Cash Receipt/Supporting Document |                                       |         |
|----------------------|---------------|--------|--------------------------------------------|---------------------------------------|---------|
| Check<br>Number      | Check<br>Date | Amount | Date                                       | For                                   | Amount  |
|                      |               |        | 05/16/06                                   | Postage                               | \$ 1.83 |
|                      |               |        | 06/16/06                                   | Postage                               | 1.83    |
|                      |               |        | 06/19/06                                   | Postage                               | 1.83    |
|                      |               |        | 06/26/06                                   | Gas                                   | 10.00   |
|                      |               |        | 07/18/06                                   | Safe deposit box rental               | 10.00   |
|                      |               |        | 07/25/06                                   | Postage                               | 1.83    |
|                      |               |        | 07/31/06                                   | Unknown - can't read the receipt      | 3.79    |
|                      |               |        | 07/31/06                                   | Batteries - Police                    | 4.27    |
|                      |               |        | 08/17/06                                   | Postage                               | 0.64    |
|                      |               |        | 08/18/06                                   | Postage                               | 1.11    |
|                      |               |        | 08/22/06                                   | Postage                               | 1.83    |
|                      |               |        | 10/05/06                                   | Postage                               | 0.24    |
|                      |               |        | 10/17/06                                   | Postage                               | 4.64    |
|                      |               |        | 10/17/06                                   | Postage                               | 1.83    |
|                      |               |        | 10/25/06                                   | Postage                               | 1.83    |
|                      |               |        | 10/31/06                                   | Postage                               | 1.98    |
|                      |               |        | 11/07/06                                   | Postage                               | 1.59    |
|                      |               |        | 09/14/06                                   | Postage                               | 0.24    |
|                      |               |        | None                                       | Air freshner refills @ Dollar General | 5.89    |
|                      |               |        |                                            | Unknown                               | 4.32    |
| 12158                | 11/08/06      | 61.52  |                                            |                                       | 61.52   |
|                      |               |        |                                            | Unknown                               | 62.51   |
|                      |               |        | 12/12/06                                   | Fuel/Clerk                            | 10.00   |
|                      |               |        | 03/07/07                                   | Fuel/Clerk                            | 6.00    |
| 12608                | 07/01/07      | 78.51  |                                            |                                       | 78.51   |
|                      |               |        | 06/25/07                                   | Postage                               | 2.15    |
|                      |               |        | 07/19/07                                   | Postage                               | 1.47    |
|                      |               |        | 07/19/07                                   | Safe deposit box rental               | 10.00   |
|                      |               |        | 07/23/07                                   | Postage                               | 0.80    |
|                      |               |        | 07/24/07                                   | Postage                               | 2.15    |

| Supported | Improper | Unsupported |
|-----------|----------|-------------|
| 1.83      | -        | -           |
| 1.83      | -        | -           |
| 1.83      | -        | -           |
| -         | 10.00    | -           |
| 10.00     | -        | -           |
| 1.83      | -        | -           |
| 3.79      | -        | -           |
| -         | -        | 4.27        |
| 0.64      | -        | -           |
| 1.11      | -        | -           |
| 1.83      | -        | -           |
| 0.24      | -        | -           |
| 4.64      | -        | -           |
| 1.83      | -        | -           |
| 1.83      | -        | -           |
| 1.98      | -        | -           |
| 1.59      | -        | -           |
| 0.24      | -        | -           |
| -         | -        | 5.89        |
| -         | -        | 4.32        |
| 37.04     | 10.00    | 14.48       |
| -         | -        | 62.51       |
| -         | 10.00    | -           |
| -         | 6.00     | -           |
| -         | 16.00    | 62.51       |
| 2.15      | -        | -           |
| 1.47      | -        | -           |
| 10.00     | -        | -           |
| 0.80      | -        | -           |
| 2.15      | -        | -           |

Report on Special Investigation of the  
City of New Albin

Petty Cash Reimbursements  
For the period January 1, 2006 through July 31, 2009

| Per Claim/Check Stub |               |        | Per Petty Cash Receipt/Supporting Document |                                                                            |        |
|----------------------|---------------|--------|--------------------------------------------|----------------------------------------------------------------------------|--------|
| Check<br>Number      | Check<br>Date | Amount | Date                                       | For                                                                        | Amount |
|                      |               |        | 08/06/07                                   | Binders                                                                    | 4.28   |
|                      |               |        | 08/08/07                                   | Postage/clerk                                                              | 2.26   |
|                      |               |        | 08/15/07                                   | Postage                                                                    | 2.47   |
|                      |               |        | 08/23/07                                   | Conrad Meal - mmpi                                                         | 10.00  |
|                      |               |        | 08/28/07                                   | Postage                                                                    | 6.85   |
|                      |               |        | 08/29/07                                   | Postage                                                                    | 2.15   |
|                      |               |        | 08/31/07                                   | Postage                                                                    | 0.17   |
|                      |               |        | 09/18/07                                   | Postage/clerk                                                              | 2.00   |
|                      |               |        | 09/24/07                                   | Postage                                                                    | 2.15   |
|                      |               |        | 09/25/07                                   | Postage/clerk                                                              | 6.45   |
|                      |               |        | 10/23/07                                   | fuel to Auditor's Office Clerk                                             | 10.00  |
|                      |               |        | None                                       | .....paid parking ticket to city- should have<br>paid courthouse. - Police | 10.00  |
| 12864                | 10/01/07      | 75.35  |                                            |                                                                            | 75.35  |
|                      |               |        | 08/10/07                                   | Postage                                                                    | 2.00   |
|                      |               |        | 10/03/07                                   | Radioshack - Library furnace temp guage                                    | 5.26   |
|                      |               |        | 10/09/07                                   | Postage                                                                    | 6.35   |
|                      |               |        | 10/09/07                                   | Postage                                                                    | 5.21   |
|                      |               |        | 11/06/07                                   | Postage                                                                    | 7.75   |
|                      |               |        | 11/13/07                                   | Postage                                                                    | 2.15   |
|                      |               |        | 11/14/07                                   | Postage                                                                    | 0.08   |
|                      |               |        | 11/20/07                                   | Postage                                                                    | 9.89   |
|                      |               |        | 11/21/07                                   | Postage-clerk                                                              | 5.75   |
|                      |               |        | 11/27/07                                   | Postage                                                                    | 1.31   |
|                      |               |        | 12/10/07                                   | Village Farm & Home- 4 keys                                                | 6.37   |
|                      |               |        | 12/11/07                                   | glass cleaner Sr. housing                                                  | 10.83  |
|                      |               |        | 12/12/07                                   | Postage                                                                    | 2.15   |
|                      |               |        | 12/18/07                                   | Conrad meal reimbursement                                                  | 17.51  |
|                      |               |        | 12/26/07                                   | Postage                                                                    | 0.17   |
|                      |               |        | 01/02/08                                   | Postage                                                                    | 0.32   |
|                      |               |        | 01/15/08                                   | Postage                                                                    | 2.15   |

| Supported | Improper | Unsupported |
|-----------|----------|-------------|
| 4.28      | -        | -           |
| -         | -        | 2.26        |
| 2.47      | -        | -           |
| -         | -        | 10.00       |
| 6.85      | -        | -           |
| 2.15      | -        | -           |
| 0.17      | -        | -           |
| -         | -        | 2.00        |
| 2.15      | -        | -           |
| -         | -        | 6.45        |
| -         | 10.00    | -           |
| -         | -        | 10.00       |
| 34.64     | 10.00    | 30.71       |

|       |   |       |
|-------|---|-------|
| 2.00  | - | -     |
| 5.26  | - | -     |
| 6.35  | - | -     |
| 5.21  | - | -     |
| 7.75  | - | -     |
| 2.15  | - | -     |
| 0.08  | - | -     |
| 9.89  | - | -     |
| -     | - | 5.75  |
| 1.31  | - | -     |
| 6.37  | - | -     |
| -     | - | 10.83 |
| 2.15  | - | -     |
| 17.51 | - | -     |
| 0.17  | - | -     |
| 0.32  | - | -     |
| 2.15  | - | -     |

Report on Special Investigation of the  
City of New Albin

Petty Cash Reimbursements  
For the period January 1, 2006 through July 31, 2009

| Per Claim/Check Stub |               |        | Per Petty Cash Receipt/Supporting Document |                                     |              |
|----------------------|---------------|--------|--------------------------------------------|-------------------------------------|--------------|
| Check<br>Number      | Check<br>Date | Amount | Date                                       | For                                 | Amount       |
| 13163                | 02/07/08      | 96.06  | 01/22/08                                   | Postage                             | 2.32         |
|                      |               |        | 01/29/08                                   | Postage                             | 8.49         |
|                      |               |        |                                            |                                     | <u>96.06</u> |
| 13346                | 05/06/08      | 75.46  | 04/25/08                                   | Postage                             | 1.48         |
|                      |               |        | 04/28/08                                   | Postage                             | 1.82         |
|                      |               |        | 04/05/08                                   | Postage                             | 1.31         |
|                      |               |        | 04/26/08                                   | Postage                             | 0.26         |
|                      |               |        | 04/17/08                                   | Dairy Queen - meal                  | 5.34         |
|                      |               |        | 02/11/08                                   | Postage                             | 2.15         |
|                      |               |        | 04/02/08                                   | Postage                             | 2.15         |
|                      |               |        | 02/21/08                                   | Postage                             | 1.31         |
|                      |               |        | 04/02/08                                   | Lackore Electric Motor Repair- belt | 3.55         |
|                      |               |        | 04/02/08                                   | Wiggerts parts center               | 4.34         |
|                      |               |        | 03/01/08                                   | reimburse for flowers               | 15.00        |
|                      |               |        | 02/28/08                                   | meals-water                         | 15.00        |
|                      |               |        | 04/28/08                                   | Police-postage                      | 4.15         |
|                      |               |        | 03/19/08                                   | reimburse fuel-clerk                | 11.94        |
|                      |               |        |                                            | <i>Unknown</i>                      | 5.66         |
|                      |               |        |                                            |                                     | <u>75.46</u> |
|                      |               |        | 05/20/08                                   | Postage                             | 0.42         |
|                      |               |        | 05/15/08                                   | Postage                             | 0.54         |
|                      |               |        | 08/20/08                                   | Postage                             | 2.19         |
|                      |               |        | 06/12/08                                   | Postage                             | 5.90         |
|                      |               |        | 06/30/08                                   | Postage                             | 5.32         |
|                      |               |        | 09/30/08                                   | Postage                             | 1.17         |
|                      |               |        | 06/19/08                                   | Postage                             | 1.00         |
|                      |               |        | 09/11/08                                   | Postage                             | 2.02         |
|                      |               |        | 05/07/08                                   | Postage                             | 0.41         |
|                      |               |        | 07/24/08                                   | Safe deposit box rental             | 10.00        |



| Supported | Improper | Unsupported |
|-----------|----------|-------------|
| 2.32      | -        | -           |
| 8.49      | -        | -           |
| 79.48     | -        | 16.58       |
| 1.48      | -        | -           |
| 1.82      | -        | -           |
| 1.31      | -        | -           |
| 0.26      | -        | -           |
| 5.34      | -        | -           |
| 2.15      | -        | -           |
| 2.15      | -        | -           |
| 1.31      | -        | -           |
| 3.55      | -        | -           |
| 4.34      | -        | -           |
| -         | 15.00    | -           |
| -         | 15.00    | -           |
| -         | -        | 4.15        |
| -         | 11.94    | -           |
| -         | -        | 5.66        |
| 23.71     | 41.94    | 9.81        |
| 0.42      | -        | -           |
| 0.54      | -        | -           |
| 2.19      | -        | -           |
| 5.90      | -        | -           |
| 5.32      | -        | -           |
| 1.17      | -        | -           |
| 1.00      | -        | -           |
| 2.02      | -        | -           |
| 0.41      | -        | -           |
| 10.00     | -        | -           |

Report on Special Investigation of the  
City of New Albin

Petty Cash Reimbursements  
For the period January 1, 2006 through July 31, 2009

| Per Claim/Check Stub |               |                  | Per Petty Cash Receipt/Supporting Document |                                        |                  |
|----------------------|---------------|------------------|--------------------------------------------|----------------------------------------|------------------|
| Check<br>Number      | Check<br>Date | Amount           | Date                                       | For                                    | Amount           |
|                      |               |                  | 05/12/08                                   | Postage                                | 2.00             |
|                      |               |                  | 10/06/08                                   | reimburse for Dixie cups-Library       | 8.03             |
|                      |               |                  | 08/14/08                                   | Pit Stop- Lennie meal                  | 4.27             |
|                      |               |                  | 08/29/08                                   | Lennie meal water                      | 7.60             |
|                      |               |                  | 06/17/08                                   | Clerk fuel/food Waukon                 | 12.50            |
|                      |               |                  | 08/13/08                                   | Fuel for clerk Waukon/Lansing for work | 15.00            |
| 013663               | 10/07/08      | 78.37            |                                            |                                        | <u>78.37</u>     |
|                      |               |                  | 10/13/08                                   | Postage                                | 1.51             |
|                      |               |                  | 10/20/08                                   | Postage                                | 1.17             |
|                      |               |                  | 11/13/08                                   | Postage                                | 1.51             |
|                      |               |                  | 11/19/08                                   | Postage                                | 0.17             |
|                      |               |                  | 01/26/09                                   | Postage                                | 0.17             |
|                      |               |                  | 09/16/08                                   | Postage                                | 2.19             |
|                      |               |                  | 12/15/08                                   | Postage                                | 2.19             |
|                      |               |                  | 01/15/09                                   | Postage                                | 0.27             |
|                      |               |                  | 12/10/08                                   | Postage                                | 9.40             |
|                      |               |                  | 11/03/08                                   | Postage                                | 1.17             |
|                      |               |                  | 10/27/08                                   | Postage                                | 1.00             |
|                      |               |                  | 01/14/09                                   | Village Farm & Home - mouse traps      | 5.30             |
|                      |               |                  | 01/09/09                                   | Postage                                | 16.50            |
|                      |               |                  | 10/13/08                                   | Lib. Décor                             | 3.04             |
|                      |               |                  | 11/03/08                                   | postage/Clerk                          | 0.42             |
|                      |               |                  | 12/10/08                                   | Council rm cleaning                    | 7.25             |
|                      |               |                  | 01/22/09                                   | Aubrie Lenz cleaning-Clerk             | 7.25             |
|                      |               |                  | 10/08/08                                   | Police Postage                         | 9.40             |
|                      |               |                  | 10/13/08                                   | Police frame/card stock                | 4.21             |
| 013874               | 02/02/09      | 74.12            |                                            |                                        | <u>74.12</u>     |
|                      | Total         | <u>\$ 539.39</u> |                                            |                                        | <u>\$ 539.39</u> |

| Supported | Improper | Unsupported |
|-----------|----------|-------------|
| 2.00      | -        | -           |
|           | 8.03     | -           |
| 4.27      | -        | -           |
| -         | -        | 7.60        |
| -         | 12.50    | -           |
| -         | 15.00    | -           |
| 35.24     | 35.53    | 7.60        |
| 1.51      | -        | -           |
| 1.17      | -        | -           |
| 1.51      | -        | -           |
| 0.17      | -        | -           |
| 0.17      | -        | -           |
| 2.19      | -        | -           |
| 2.19      | -        | -           |
| 0.27      | -        | -           |
| 9.40      | -        | -           |
| 1.17      | -        | -           |
| 1.00      | -        | -           |
| 5.30      | -        | -           |
| 16.50     | -        | -           |
| -         | 3.04     | -           |
| -         | -        | 0.42        |
| -         | -        | 7.25        |
| -         | -        | 7.25        |
| -         | -        | 9.40        |
| -         | -        | 4.21        |
| 42.55     | 3.04     | 28.53       |
| 252.66    | 116.51   | 170.22      |

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Report on Special Investigation of the  
City of New Albin

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Billie Jo Heth, Senior Auditor II  
Aaron P. Wagner, Staff Auditor  
Kurt Goldsmith, Assistant Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State

## **Appendices**

Report on Special Investigation of the  
City of New Albin

Copy of Stephanie Ahles' Resignation Letter

Sunday, July 26, 2009

Dear Mayor & Council,

Over the past year and a half, I have been embezzling funds from the City. I am not proud of my actions. It started as just borrowing some cash when things were tight and worked its way into ordering personal items from suppliers such as Reliable, Office Depot and Quill. I have also ordered from Sears, Home Depot, Lowes and LTD Commodities.

I will repay every penny I have taken. It may take some time, but it will be paid in full.

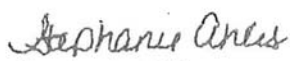
I have also been shirking my duties and did not complete the Annual Report or Budget. I have no excuses. I am sorry for all of the deceit and lies I have told. I am sorry I have left the City in such a mess. I am sorry that I didn't seek any help.

I have taken all City paperwork to the Clerk's office and have left the office keys on Conrad's desk. Please consider this my resignation, effective immediately.

You will need to contact the State Auditor's Office at 515-281-5834 to request an audit due to my wrongdoing.

Again, I apologize for what I have done. I did not intend for this to happen when I accepted the position.

Sincerely,

  
Stephanie Ahles

Report on Special Investigation of the  
City of New Albin

Copy of Example Check Stub and Supporting Documentation

| FUND           | AMOUNT        |
|----------------|---------------|
| Gen. Fund      | 172 35        |
| Road Use Tax   |               |
| Dental Plan    |               |
| Trust & Agency |               |
| Water Utility  |               |
| Sanitary Sewer |               |
| <b>TOTAL</b>   | <b>172 35</b> |

NEW ALBIN SAVINGS BANK  
New Albin, Iowa

**Warrant / Check**  
**CITY OF NEW ALBIN, IOWA**  
**11872**

**PLEASE DEPOSIT PROMPTLY**

| PAY      | DATE   | WARRANT NO. | AMOUNT | DOLLARS |
|----------|--------|-------------|--------|---------|
| Reliable | 7-5-06 | 11872       | 172 35 |         |

BY ORDER OF THE COUNCIL

Stephanie Ames, MAYOR  
CLERK

**NON-NEGOTIABLE**

VENDOR

THIS IS YOUR MEMORANDUM IN PAYMENT OF ITEMS LISTED BELOW. DETACH BEFORE DEPOSITING.

| INVOICE DATE | INVOICE NUMBER | AMOUNT | ACCOUNT NAME | ACCOUNT NUMBER | AMOUNT |
|--------------|----------------|--------|--------------|----------------|--------|
|              |                |        | Library      | 20 26          |        |
|              |                |        | CLERK        | 152.09         |        |
|              |                |        |              |                |        |
|              |                |        |              |                |        |
|              |                |        |              |                |        |
|              |                |        |              |                |        |

EARNINGS STATEMENT

PERIOD ENDING

| HOURS |       | EARNINGS |          |       | DEDUCTIONS |          |            |             |      | NET AMOUNT |
|-------|-------|----------|----------|-------|------------|----------|------------|-------------|------|------------|
| REG.  | O. T. | REGULAR  | OVERTIME | GROSS | FED. W. H. | F.I.C.A. | I.P.E.R.S. | STATE W. H. | INS. |            |
|       |       |          |          |       |            |          |            |             |      |            |

MATT PARROTT & SONS CO., WATERLOO, IOWA FORM 38-1P AA 234

CITY OF NEW ALBIN, IOWA 52160

## Appendix 2

### Report on Special Investigation of the City of New Albin

#### Copy of Example Check Stub and Supporting Documentation



Office Products, Technology, Hardware, Office Papers

8001 Innovation Way  
Chicago, IL 60682-0080  
www.reliable.com

Customer Number: 15551243

Bill To:

MOG2005 00002187 1 MB 0326 09231S



CITY OF NEW ALBIN  
PO BOX 14  
NEW ALBIN IA 52160

002187

## INVOICE

| CUST. PURCHASE ORDER NO. | DATE ORDERED | DATE SHIPPED |
|--------------------------|--------------|--------------|
| REPL/STEPHANIE           | 06/27/06     | 06/27/06     |

| INVOICE DATE | INVOICE NUMBER | SHIPPED VIA |
|--------------|----------------|-------------|
| 06/27/06     | YG115500       | UPS-N       |

Order Department: 1-800-735-4000  
Customer Service: 1-800-359-5000  
Fax: 1-800-326-3233

Ship To:

CITY OF NEW ALBIN  
STEPHANIE AHLES  
164 ELM ST  
NEW ALBIN IA 52160

Reliable and OfficeMax have come together to bring you even more exceptional products. As a result of this partnership, you will receive OfficeMax brand in place of Highmark(R), Boise Toner(R), StoneBridge(R) and Platinum Choice products. This brand represents the same quality and value you can depend on - Guaranteed!

| Quantity Ordered                                       | Quantity Shipped | Back Ordered | U/M | Stock Number                  | Description           | Color | Unit Price | Amount                |
|--------------------------------------------------------|------------------|--------------|-----|-------------------------------|-----------------------|-------|------------|-----------------------|
| 1                                                      | 1                | 0            | EA  | 997MN18065                    | DRIVE, FLASH, USB 2.0 | NA    | 29.99      | 29.99                 |
|                                                        |                  |              |     | REPL REF INV FG176400 REP 399 |                       |       |            |                       |
|                                                        |                  |              |     |                               | MERCHANDISE TOTAL     |       |            | 29.99                 |
| BUYING FROM RELIABLE SAVED YOU \$46.12 OFF LIST PRICES |                  |              |     |                               |                       |       |            | <b>TOTAL</b><br>29.99 |



\*\*



Report on Special Investigation of the  
City of New Albin

Copy of Example Check Stub and Supporting Documentation



Office Products, Technology, Furniture, Office Paper

8001 Innovation Way  
Chicago, IL 60682-0080  
www.reliable.com

Customer Number: 15551243

Bill To:

MDG2005 00002384 1 MB 0326 092315



CITY OF NEW ALBIN  
PO BOX 14  
NEW ALBIN IA 52160

002384

Order Department: 1-800-735-4000  
Customer Service: 1-800-359-5000  
Fax: 1-800-326-3233

Ship To:

CITY OF NEW ALBIN  
164 ELM ST  
NEW ALBIN IA 52160

Reliable and OfficeMax have come together to bring you even more exceptional products. As a result of this partnership, you will receive OfficeMax brand in place of Highmark(R), Boise Toner(R), StoneBridge(R) and Platinum Choice products. This brand represents the same quality and value you can depend on - Guaranteed!

| Quantity Ordered | Quantity Shipped | Back Ordered | U/M | Stock Number | Description                       | Color | Unit Price | Amount |
|------------------|------------------|--------------|-----|--------------|-----------------------------------|-------|------------|--------|
| 1                | 1                | 0            | EA  | 069BS31504   | B315-GY FABRIC TASK CHAIR         | GRAY  | 49.99      | 49.99  |
|                  |                  |              |     |              | Merchandise shipping from vendor. |       |            |        |
|                  |                  |              |     |              | MERCHANDISE TOTAL                 |       |            | 49.99  |
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IMPORTANT -- Please detach and return this portion to ensure proper credit. Be sure to include your customer number on your check



Report on Special Investigation of the  
City of New Albin

Copy of Example Check Stub and Supporting Documentation



Office Products, Technology, Furniture, Office Papers.

8001 Innovation Way  
Chicago, IL 60682-0080  
www.reliable.com

Customer Number: 15551243

Bill To:

MDG2005 00002237 1 MB 0326 09231S



CITY OF NEW ALBIN  
PO BOX 14  
NEW ALBIN IA 52160

002237

| CUST. PURCHASE ORDER NO. | DATE ORDERED | DATE SHIPPED |
|--------------------------|--------------|--------------|
| STEPHANIE                | 06/22/06     | 06/22/06     |

| INVOICE DATE | INVOICE NUMBER | SHIPPED VIA |
|--------------|----------------|-------------|
| 06/22/06     | FG176400       | UPS-N       |

Order Department: 1-800-735-4000  
Customer Service: 1-800-359-5000  
Fax: 1-800-326-3233

Ship To:

CITY OF NEW ALBIN  
164 ELM ST  
NEW ALBIN IA 52160

Reliable and OfficeMax have come together to bring you even more exceptional products. As a result of this partnership, you will receive OfficeMax brand in place of Highmark(R), Boise Toner(R), StoneBridge(R) and Platinum Choice products. This brand represents the same quality and value you can depend on. Guaranteed!

| Quantity Ordered                                        | Quantity Shipped | Back Ordered | U/M | Stock Number                      | Description               | Color | Unit Price | Amount |
|---------------------------------------------------------|------------------|--------------|-----|-----------------------------------|---------------------------|-------|------------|--------|
| 1                                                       | 1                | 0            | DZ  | 136PT90101                        | BLACK RSVP BALLPOINT PENS | BLACK | 7.08       | 7.08   |
| 6                                                       | 6                | 0            | RL  | 136BX91485C                       | 2.5,MIL 2"X60 YDS MEDIUM  | CLEAR | 1.95       | 11.70  |
| 3                                                       | 3                | 0            | EA  | 0710M97151                        | HIGHMARK 1"RND RING BINDR | BLACK | 1.49       | 4.47   |
| 1                                                       | 0                | 1            | EA  | 955ELD22204                       | SORTER,MESH STEP,PWT      |       | 7.09       | .00    |
|                                                         |                  |              |     | Merchandise shipping from vendor. |                           |       |            |        |
| 1                                                       | 0                | 1            | EA  | 136BK92308                        | 9 OUTLT SRGE 8 FT CRD     | NA    | 31.99      | .00    |
|                                                         |                  |              |     | Merchandise shipping from vendor. |                           |       |            |        |
| 1                                                       | 0                | 1            | EA  | 938LC02301                        | 2X3 RELY-ON OLEFIN MATS   | BLK   | 11.99      | .00    |
|                                                         |                  |              |     | Merchandise shipping from vendor. |                           |       |            |        |
| 1                                                       | 0                | 1            | EA  | 938LC03501                        | 3X5 RELY-ON OLEFIN MATS   | BLACK | 27.99      | .00    |
|                                                         |                  |              |     | Merchandise shipping from vendor. |                           |       |            |        |
| 2                                                       | 2                | 0            | EA  | 938MN18065                        | DRIVE, FLASH, USB 2.0     | NA    | 29.99      | 59.98  |
| MERCHANDISE TOTAL                                       |                  |              |     |                                   |                           |       |            | 83.23  |
| HANDLING                                                |                  |              |     |                                   |                           |       |            | 1.48   |
| BUYING FROM RELIABLE SAVED YOU \$107.06 OFF LIST PRICES |                  |              |     |                                   |                           |       |            | TOTAL  |
|                                                         |                  |              |     |                                   |                           |       |            | 84.71  |






\*\*

### Appendix 3


#### Report on Special Investigation of the City of New Albin

Copy of Personal Check from Stephanie Ahles for Computer

|                                                                                                                                      |                          |                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| <b>CHRISTOPHER AHLES</b><br><b>STEPHANIE AHLES</b><br>NEW ALBIN, IA 52160                                                            |                          | <b>1203</b><br>72-901/739                                                                                                      |
| <u>10-9-06</u>                                                                                                                       |                          | DATE                                                                                                                           |
| PAY TO THE<br>ORDER OF                                                                                                               | <u>City of New Albin</u> | \$ <u>25.00</u>                                                                                                                |
| <u>Twenty-five and No/100's</u>                                                                                                      |                          | DOLLARS                                                                                                                        |
| <br>New Albin Savings Bank<br>NEW ALBIN, IOWA 52160 |                          |  Security<br>Features<br>Details on<br>Back |
| FOR                                                                                                                                  | <u>computer 1st/pymt</u> | <u>Stephanie Ahles</u> MP                                                                                                      |
|                                                     |                          | 01203                                                                                                                          |
| © HARLAND / LIBERTY                                                                                                                  |                          |                                                                                                                                |

Report on Special Investigation of the  
City of New Albin

Copy of Testimonial by Stephanie Ahles on Home Depot Website



More saving. More doing.

**WRITE A REVIEW FOR A CHANCE TO WIN**  
one of 5 \$250 gift cards each month, no purchase necessary  
Ends 2/28/2010

Home Depot Ratings and Reviews [Print this page](#)

Reviews Home > Bath > Bath Hardware > Pulls & Knobs

**See All Reviews**

Appliances

Bath

- Bath Accessories (191)
- Bath Fans (92)
- Bath Furniture (25)
- Bath Hardware (530)
  - Grab Bars (14)
  - Installation & Mounting Kits (1)
  - Pulls & Knobs (124)
  - Shelves (9)
  - Shower Rods (27)
  - Toilet Paper Holders (108)
  - Towel Rings (40)
  - Towel Warmers (7)
- Bath Safety (11)
- Bathroom Faucets (659)
- Bathroom Sinks (301)
- Bathroom Vanity (302)
- Cleaning Solutions (121)
- Medicine Cabinets (31)
- Mirrors (65)
- Outdoor Spas & Saunas (7)
- Showers (89)
- Toilets (572)
- Tubs & Whirlpools (146)

Building Materials

Configurator Items

Decor

Doors & Windows

Electrical

Featured Products


Flooring

Gift Center

Kitchen

Lighting & Fans

**Top Rated Product**



Smooth ceramic, contemporary sage colored knob with a satin nickel base that is ideal for home enhancement. Ease of installation makes it a perfect do it yourself project.

Average Rating: ★★★★★ (1 Review) ☒

1 of 1 (100%) customers would recommend this product to a friend.

[Shop Now](#)

**Customer Reviews for 35 MM Ceramic Insert Knob/Sage**

**Overall Rating:** ★★★★★ 5 out of 5

Excellent product!, November 13, 2007  
By diggersbride from Iowa

"Very sturdy knobs! They are a beautiful compliment to our cupboards. Well worth the money!"

[Shop Now](#)

<http://reviews.homedepot.com/1999/100337223/reviews.htm>

10/22/2009

Report on Special Investigation of the  
City of New Albin

Copy of Invoice with Notation of Reimbursement by Stephanie Ahles

**Office  
DEPOT.**

ACCT - 31A  
PO BOX 5027  
BOCA RATON FL  
33431-0827

BILL TO:

ATTN: ACCTS PAYABLE  
CITY OF NEW ALBIN  
164 ELM ST NE  
NEW ALBIN IA 52160  
llllllllllllllllllll

006313

**ORIGINAL INVOICE**

FEDERAL ID: [REDACTED]

| INVOICE/ORDER NUMBER | AMOUNT DUE  | PAGE NUMBER |
|----------------------|-------------|-------------|
| 406307739-001        | 37.45       | 1 OF 1      |
| INVOICE DATE         | TERMS       | PAYMENT DUE |
| 10/25/2007           | Net 30 Days | 11/24/2007  |

SHIP TO:

CITY OF NEW ALBIN  
164 ELM ST NE  
NEW ALBIN IA 52160



**THANKS FOR YOUR ORDER**

IF YOU HAVE ANY QUESTIONS  
OR PROBLEMS. JUST CALL US  
FOR CUSTOMER SERVICE/ORDER: (800) 888 - 4032  
FOR ACCOUNT: (800) 721 - 6592

|                                        |                               |                           |                                 |            |            |                 |            |            |  |              |               |                   |  |
|----------------------------------------|-------------------------------|---------------------------|---------------------------------|------------|------------|-----------------|------------|------------|--|--------------|---------------|-------------------|--|
| ACCOUNT NUMBER                         |                               | ACCOUNT MANAGER           |                                 | SHIP TO ID |            | ORDER NUMBER    |            | ORDER DATE |  | SHIPPED DATE |               |                   |  |
| 45991549                               |                               | U (07/10 MIHALAKIS, KARI) |                                 | 164ELMSTNE |            | 406307739-001   |            | 10/23/2007 |  | 10/24/2007   |               |                   |  |
| PURCHASE ORDER                         |                               |                           |                                 | RELEASE    |            | ORDERED BY      |            |            |  | DELIVERED TO |               | DEPARTMENT        |  |
|                                        |                               |                           |                                 |            |            | STEPHANIE AHLES |            |            |  |              |               |                   |  |
| LINE                                   | CATALOG/ITEM #<br>/MANUF CODE |                           | DESCRIPTION<br>/CUSTOMER ITEM # |            | U/M<br>TAX | QTY<br>ORD      | QTY<br>SHP | B/O        |  |              | UNIT<br>PRICE | EXTENDED<br>PRICE |  |
| 01                                     | 000503576<br>7343086654       |                           | WATER,BOTTLES,24/CASE           |            | CA<br>N    | 4               | 4          | 0          |  |              | 4.480         | 17.92             |  |
| 02                                     | 000813972<br>59338/59973      |                           | Q1 COOKIES,BUTTER ASSORTM       |            | EA<br>N    | 2               | 2          | 0          |  |              | 8.540         | 17.08             |  |
| <i>Reimbursed<br/>by Stephanie</i>     |                               |                           |                                 |            |            |                 |            |            |  |              |               |                   |  |
| SUB-TOTAL                              |                               |                           |                                 |            |            |                 |            |            |  |              |               | 35.00             |  |
| SALES TAX                              |                               |                           |                                 |            |            |                 |            |            |  |              |               | 2.45              |  |
| TOTAL                                  |                               |                           |                                 |            |            |                 |            |            |  |              |               | 37.45             |  |
| All amounts are based on U.S. currency |                               |                           |                                 |            |            |                 |            |            |  |              |               |                   |  |

*Reimbursed  
by Stephanie*

006516-006313

To return supplies, please repack in original box and insert our packing list, or copy of this invoice. please note problem so we may issue credit or replacement, whichever you prefer. Please do not ship collect. Please do not return furniture or machines until you call us first for instructions. Shortage or damage must be reported within 5 days after delivery.

Report on Special Investigation of the  
City of New Albin

Copy of Invoice for Cleaning Senior Apartments

**Heather Lenz & Stephanie Ahles**

New Albin, IA 52160

Heather (563) [REDACTED]

Stephanie (563) [REDACTED]

**INVOICE**

INVOICE #003

DATE: APRIL 16, 2007

**TO:**

New Albin Senior Housing

C/O City of New Albin

P.O. Box 14

New Albin, IA 52160

**FOR:**

Cleaning at Senior Housing

Apartment #6

| DESCRIPTION                        | HOURS | RATE    | AMOUNT   |
|------------------------------------|-------|---------|----------|
| <b><u>3-27-07</u></b>              |       |         |          |
| Washed kitchen cupboards           |       |         |          |
| Vacuumed cobwebs throughout        |       |         |          |
| Washed all walls & baseboards      | 7     | \$12.00 | \$84.00  |
| Cleaned bathroom                   |       |         |          |
| <b><u>3-28-07</u></b>              |       |         |          |
| Cleaned refrigerator               |       |         |          |
| Washed windows                     |       |         |          |
| Washed all light fixtures          | 6     | \$12.00 | \$72.00  |
| Wiped down all shelving in closets |       |         |          |
| <b><u>3-29-07</u></b>              |       |         |          |
| Cleaned stove                      |       |         |          |
| Cleaned mini blinds                | 5     | \$12.00 | \$60.00  |
| Washed outside door                |       |         |          |
| Cleaned window screens             |       |         |          |
| TOTAL                              |       |         | \$216.00 |

Make all checks payable to **Heather Lenz & Stephanie Ahles**

**Thank you for your business!**