



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

Contact: David Vaudt
515/281-5835
or Tami Kusian
515/281-5834

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>.

###

**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF NEW ALBIN

FOR THE PERIOD
JANUARY 1, 2006 THROUGH JULY 31, 2009**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-22
Recommended Control Procedures	23-24
Exhibits:	<u>Exhibit</u>
Summary of Findings	A 27
Dell Account Activity	B 28-35
Home Depot Account Activity	C 36-41
Lowe's Account Activity	D 42-47
Purchases from LTD Commodities	E 48-53
Purchases from Office Depot	F 54-69
Purchases from Quill	G 70-89
Purchases from Reliable Office Supplies	H 90-103
Purchases from Sears	I 104-109
Purchases from Sam's Club	J 111
Reimbursements to Stephanie Ahles	K 112-115
Payments to Christopher Ahles	L 116-119
Payments for Cleaning	M 121
Petty Cash Reimbursements	N 122-129
Staff	130
Appendices:	<u>Appendix</u>
Copy of Stephanie Ahles' Resignation Letter	1 132
Copy of Example Check Stub and Supporting Documentation	2 133-137
Copy of Personal Check from Stephanie Ahles for Computer	3 138
Copy of Testimonial by Stephanie Ahles on Home Depot Website	4 139
Copy of Invoice with Notation of Reimbursement by Stephanie Ahles	5 140
Copy of Invoice for Cleaning Senior Apartments	6 141



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

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.

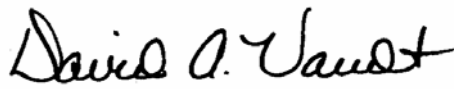
These procedures identified \$32,735.08 of improper and unsupported disbursements. We were not able to determine if there were undeposited collections because of the nature of the records available at the City. A portion of the utility collections were composed of cash. In Ms. Ahles' resignation letter, 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

Items purchased	Vendors
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

Vendor	Improper Purchases*	Less: Payments by Ms. Ahles^	Net Improper Amount
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**.

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

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 1st 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.

Description	Amount
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**.

Table 5

Description	Amount	
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

Description	Amount
Total purchases (all improper)	\$ 1,735.12
Less payments by Ms. Ahles	(245.00)
Improper payments by City, including 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

Check Date	Check Number	Amount
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**.

Description	Amount
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.

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**.

DVD Title	Check Number	Invoice Date	Amount per Invoice
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

Check Number	Check Date	Amount	Date Approved by Council
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 and 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/ 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				<u>\$ 31,642.98</u>

[^] - 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/ 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		

	Merchandise Cost and Tax	Finance and Late Charges	Total Cost	Proper	Improper
\$	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/ 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 #		

Merchandise Cost and Tax	Finance and Late Charges	Total Cost	Proper	Improper
-	-	-	-	-
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/ 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 - Digidcam 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

Merchandise Cost and Tax	Finance and Late Charges	Total Cost	Proper	Improper
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/ Number	Description
13872	02/02/09	300.00		
			02/22/09	Finance charges*
			03/22/09	Finance charges Late charges
13972	04/01/09	200.00		
			04/22/09	Finance charges*
			05/22/09	Finance charge 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.

Merchandise Cost and Tax	Finance and Late Charges	Total Cost	Proper	Improper
-	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
\$ 5,952.95	874.33	6,827.28	214.35	6,612.93

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 and Late Fees		Payments	Payment	
			Check 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
For the period January 1, 2006 through July 31, 2009

Per Statement				
Statement Date	Invoice 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	-

Finance Charges and Late Fees		Payments	Payment	
			Check 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 Date	Invoice 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 and Late Fees		Payments	Payment	
			Check 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 & 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

Unit Cost	Total Cost	Finance		Balance	Payment	
		Charges and Late Fees	Payment		Check 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 shipchrg 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 shipchrg 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 shipchrg 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	

Unit Cost	Total Cost	Finance Charges and			Payment	
		Late Fees	Payment	Balance	Check 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	<i>unknown</i> Z
-	-	11.89	-	684.80		

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
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.

					Payment	
					Check	
Unit Cost	Total Cost	Finance Charges and Late Fees	Payment	Balance	Number	Check Date
-	-	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 EReport on Special Investigation of the
City of New AlbinPurchases 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

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
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 EReport on Special Investigation of the
City of New AlbinPurchases 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
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

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
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 EReport on Special Investigation of the
City of New AlbinPurchases 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
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	VBU, 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

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
93729649	# 08/12/08	1	JMA, auto floor mats	29.95	5.82	35.77
95043311	# 08/21/08	2	NSU, cat and dog statures 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				<u>\$ 2,991.33</u>	<u>797.12</u>	<u>3,788.45</u>

^ - 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 Number	Invoice Date	Description	Quantity	Unit 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	10.71	
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)	(1.01)	
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		Amount	Date Approved by Council	Reasonable	Improper
	Check Number	Check Date				
					-	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 Number	Invoice Date	Description	Quantity	Unit Cost	Cost
	08/23/07	LH set, 12 brstl flat brus	1	4.13	4.13
	08/23/07	Tax	1	2.04	2.04
397849035-001	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	<u>2.87</u>
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	<u>22.05</u>
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	<u>2.45</u> **
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	<u>1.64</u>

Subtotal	Per Check/Bank Statement			Date Approved by Council	Reasonable	Improper
	Check Number	Check 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

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 Number	Invoice Date	Description	Quantity	Unit 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, alokaline	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

Subtotal	Per Check/Bank Statement			Date Approved by Council	Reasonable	Improper
	Check Number	Check Date	Amount			
					-	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

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 Number	Invoice Date	Description	Quantity	Unit Cost	Cost
415957186-001	01/17/08	Clock, dial-a-time	1	7.19	7.19
	01/17/08	Tax	1	0.50	<u>0.50</u>
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	<u>3.95</u>
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)	<u>(14.00)</u>
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, frclx, 30gl	1	11.60	11.60
	03/27/08	Tax	1	3.12	<u>3.12</u>

Subtotal	Per Check/Bank Statement			Date Approved by Council	Reasonable	Improper
	Check Number	Check 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 Number	Invoice Date	Description	Quantity	Unit 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	<u>2.96</u>
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	<u>2.54</u>
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	<u>0.30</u>
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	<u>3.22</u>
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 Approved by Council	Reasonable	Improper
	Check Number	Check 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 Number	Invoice Date	Description	Quantity	Unit Cost	Cost
	07/03/08	Tax	1	1.75	1.75
435460652-001	07/03/08	Protector, sheet, lam, 9x12	1	17.99	17.99
	07/03/08	Wallet, business cart, leat	1	11.69	11.69
	07/03/08	Tax	1	2.08	2.08
435460736-001	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
	08/21/08	Tax	1	12.60	12.60
438451320-001	07/31/08	Tissue, bath, anglsft 400sht	1	31.49	31.49
	07/31/08	Badge, name, gld, bordered,	3	3.23	9.69
	07/31/08	Tax	1	2.88	2.88
438698341-001	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
	08/07/08	Tax	1	1.69	1.69
441290410-001	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
	08/28/08	Tax	1	1.33	1.33
441290594-001	08/28/08	Cleaner, ap, lysol, w/bleach	2	5.39	10.78
	08/28/08	Tax	1	0.65	0.65
441325791-001	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
	08/28/08	Tax	1	3.29	3.29
441326090-001	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

Subtotal	Per Check/Bank Statement			Date Approved by Council	Reasonable	Improper
	Check Number	Check Date	Amount			
					-	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 Number	Invoice Date	Description	Quantity	Unit 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	<u>0.75</u>	**
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)	<u>(6.74)</u>	
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	<u>0.75</u>	**
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			Date Approved by Council	Reasonable	Improper
	Check Number	Check Date	Amount			
					-	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 Number	Invoice Date	Description	Quantity	Unit Cost	Cost
	01/01/09	Tax	1	1.63	1.63
458224946-001	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	0.48
		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 Approved by Council	Reasonable	Improper
	Check Number	Check 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 Number	Invoice Date	Description	Quantity	Unit 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

<u>Subtotal</u>	<u>Per Check/Bank Statement</u>			<u>Date Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>			
					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 Number	Invoice Date	Description	Quantity	Unit 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	<u>0.37</u>
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	<u>4.75</u>
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)	<u>(30.00)</u>
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	-	-

<u>Subtotal</u>	<u>Per Check/Bank Statement</u>			<u>Date Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>			
					-	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 Number	Invoice Date	Description	Quantity	Unit 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 Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check 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 Number	Invoice Date	Description	Quantity	Unit 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

<u>Subtotal</u>	<u>Per Check/Bank Statement</u>			<u>Date Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>			
					-	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

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 Number	Invoice Date	Description	Quantity	Unit 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

<u>Subtotal</u>	<u>Per Check/Bank Statement</u>			<u>Date Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>			
					-	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 Number	Invoice Date	Description	Quantity	Unit 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

<u>Subtotal</u>	<u>Per Check/Bank Statement</u>			<u>Date Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>			
					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 Number	Invoice Date	Description	Quantity	Unit 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	<u>11.37</u>
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

<u>Subtotal</u>	<u>Per Check/Bank Statement</u>			<u>Date Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>			
					-	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 Number	Invoice Date	Description	Quantity	Unit 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

<u>Subtotal</u>	<u>Per Check/Bank Statement</u>			<u>Date Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>			
					-	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 Number	Invoice Date	Description	Quantity	Unit 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 grilleration 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)	<u>(34.99)</u>
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	<u>67.10</u>
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, dnr, 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

<u>Subtotal</u>	<u>Per Check/Bank Statement</u>			<u>Date Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>			
					-	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 Number	Invoice Date	Description	Quantity	Unit 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><u>\$ 5,728.68</u></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.

<u>Subtotal</u>	<u>Per Check/Bank Statement</u>			<u>Date Approved by Council</u>	<u>Reasonable</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>			
					-	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	<u>1.48</u>
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
	03/27/06	HANDLING	1	1.48	<u>1.48</u>
FDZ15901	03/28/06	ENVELOPE, #10, 24#, WE	1	25.25	25.25
	03/28/06	FREIGHT	1	3.03	<u>3.03</u>
XZJ19201	04/04/06	CASSETTE, VHS, PREM, 6HR, 5PK	1	12.66	12.66
	04/04/06	FREIGHT	1	1.01	<u>1.01</u>
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 Approved by Council	Proper	Improper
	Check Number	Check 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	<u>3.07</u>
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	<u>29.99</u>
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 Approved by Council	Proper	Improper
	Check Number	Check 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	<u>34.99</u>
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	<u>3.03</u>
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	<u>1.48</u>
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 **

<u>Subtotal</u>	<u>Per Check</u>		<u>Amount</u>	<u>Date Approved by Council</u>	<u>Proper</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>				
					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	-
148.02	12002	09/07/06	148.02	09/11/06	37.84	-
					3.03	-
					35.99	-
					(35.99)	-
					11.19	-
					16.68	-
					22.99	-
					17.99	-
					22.89	-
98.20	12039	10/01/06	98.20	10/02/06	4.98	-
					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	
	10/10/06	FREIGHT	1	1.01	1.01	**
FKR68900	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	<u>1.48</u>	
FKR68901	10/26/06	B315-GY FABRIC TASK CHAIR	1	49.99	<u>49.99</u>	
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	<u>3.99</u>	
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	<u>1.48</u>	
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 Approved by Council	Proper	Improper
	Check Number	Check 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 Number	Invoice Date	Description	Quantity	Unit 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			Date Approved by Council	Proper	Improper
	Check Number	Check Date	Amount			
					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

<u>Subtotal</u>	<u>Per Check</u>		<u>Amount</u>	<u>Date Approved by Council</u>	<u>Proper</u>	<u>Improper</u>
	<u>Check Number</u>	<u>Check Date</u>				
					-	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
	10/02/07	HANDLING	1	3.99	3.99
FT670601 ^	10/03/07	10251 500 SERIES SHELVIN	1	54.99	54.99
	10/03/07	HANDLING	1	1.48	<u>1.48</u>
FXP51600	01/14/08	DIRT DEVIL VISION TURBO	1	107.89	107.89
	01/14/08	HANDLING	1	1.48	<u>1.48</u>
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	<u>1.48</u>
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	<u>1.48</u>
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><u>\$ 2,951.23</u></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			Date Approved by Council	Proper	Improper
	Check Number	Check Date	Amount			
					-	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
80.67	13266	04/07/08	80.67	04/07/08	-	70.20
					-	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 Number	Invoice 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)

<u>Total Cost</u>	<u>Subtotal</u>	<u>Per Check</u>		
		<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
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) *				
<u>8.00</u>	429.18	12591	06/07/07	429.18
5.49				
189.99				
16.28				
<u>9.77</u>	221.53	12830	10/01/07	221.53
31.99				
31.99				
48.00				
48.00				
6.25				
(48.00) *				
<u>5.60</u>	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 Number	Invoice 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 & 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	

<u>Total Cost</u>	<u>Subtotal</u>	<u>Per Check</u>		
		<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
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				
<u>8.00</u>	926.00	13090	01/07/08	926.00
649.98				
143.36				
(65.00)				
29.25				
19.79				
0.99				
47.96				
<u>2.40</u>	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 Number	Invoice 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.

<u>Total Cost</u>	<u>Subtotal</u>	<u>Per Check</u>		
		<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
19.99				
7.14				
3.35				
18.89				
0.36				
0.94				
44.98				
4.76				
2.25				
119.99				
5.19				
(24.00)				
<u>4.80</u>	362.12	13370	06/01/08	362.12
63.97				
7.50				
(6.40)				
<u>2.88</u>	67.95	13600	09/04/08	<u>67.95</u>
<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	162.61	12948	11/25/07 162.61
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	127.52	13731	11/15/08 127.52
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	116.67	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				
Approved	Description	Proper	Improper	
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	

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
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.

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

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 Date	Check Number	Amount	Description	
<u>Payroll amounts:</u>				
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	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 Date	Check Number	Amount	Description	
Reimbursements:				
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	<u>472.96</u>	Total	
	Total	<u><u>\$ 8,242.07</u></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						
Payee	Check Date	Check Number	Memo	Check Amount	Supported	Unsupported
<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	<i>none</i>	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	<i>none</i>	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

<u>Per Claim/Check Stub</u>			<u>Per Petty Cash Receipt/Supporting Document</u>		
<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>	<u>Date</u>	<u>For</u>	<u>Amount</u>
			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
				<i>Unknown</i>	4.32
12158	11/08/06	61.52			<u>61.52</u>
				<i>Unknown</i>	62.51
			12/12/06	Fuel/Clerk	10.00
			03/07/07	Fuel/Clerk	6.00
12608	07/01/07	78.51			<u>78.51</u>
			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 Number	Check 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
			Nonepaid parking ticket to city- should have 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 Number	Check Date	Amount	Date	For	Amount
			01/22/08	Postage	2.32
			01/29/08	Postage	8.49
13163	02/07/08	96.06			<u>96.06</u>
			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
13346	05/06/08	75.46			<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 Number	Check 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

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

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	
TOTAL	172 35

NEW ALBIN SAVINGS BANK
New Albin, Iowa

Warrant / Check **11872**

CITY OF NEW ALBIN, IOWA

PLEASE DEPOSIT PROMPTLY

PAY	PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
	Reliable	7-5-06	11872	172 35

BY ORDER
OF THE
COUNCIL

MAYOR

Stephanie Annes 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
	<i>[Signature]</i>		Library	20 26	
	<i>[Signature]</i>		CLERK	152 09	

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

Report on Special Investigation of the
City of New Albin

Copy of Example Check Stub and Supporting Documentation



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

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

Customer Number: 15551243

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

Bill To:
MDG2005 00002187 1 MB 0326 09231S
CITY OF NEW ALBIN
PO BOX 14
NEW ALBIN IA 52160 002187

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		O 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								TOTAL	29.99



**

Report on Special Investigation of the
City of New Albin

Copy of Example Check Stub and Supporting Documentation



INVOICE

INVOICE

CUST. PURCHASE ORDER NO.	DATE ORDERED	DATE SHIPPED
STEPHANIE	05/30/06	06/13/06
INVOICE DATE	INVOICE NUMBER	SHIPPED VIA
06/13/06	FG667903	UPS-N

Customer Number: 15551243

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

Bill To:
MDG2005 00002384 1 MB 0326 09231S
CITY OF NEW ALBIN
PO BOX 14
NEW ALBIN IA 52160 002384

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
								TOTAL 49.99

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



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

INVOICE

Page

CUST. PURCHASE ORDER NO.	DATE ORDERED	DATE SHIPPED
STEPHANIE	06/22/06	06/23/06

INVOICE DATE	INVOICE NUMBER	SHIPPED VIA
06/23/06	FG176401	UPS-N

Customer Number: 15551243

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

Bill To:
MDG2005 00001757 1 MB 0326 09231S
CITY OF NEW ALBIN
PO BOX 14
NEW ALBIN IA 52160 001757

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	955ELD22204	SORTER, MESH STEP, PWT		7.09	7.09
					Merchandise shipping from vendor.			
					MERCHANDISE TOTAL			7.09
					FREIGHT			.57
								TOTAL
								7.66



**

Report on Special Investigation of the
City of New Albin

Copy of Example Check Stub and Supporting Documentation



INVOICE

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

Customer Number: 15551243

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

Bill To:
MDG2005 00002237 1 MB 0326 09231S
CITY OF NEW ALBIN
PO BOX 14
NEW ALBIN IA 52160 002237

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	
1	0	1	EA	136BK92308	9 OUTLT SRGE 8 FT CRD	NA	31.99	.00	
1	0	1	EA	938LC02301	2X3 RELY-ON OLEFIN MATS	BLK	11.99	.00	
1	0	1	EA	938LC03501	3X5 RELY-ON OLEFIN MATS	BLACK	27.99	.00	
2	2	0	EA	938MN18065	DRIVE, FLASH, USB 2.0	NA	29.99	59.98	
								83.23	
MERCHANDISE TOTAL									
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

CHRISTOPHER AHLES STEPHANIE AHLES NEW ALBIN, IA 52160		1203 72-901/739
	<u>10-9-06</u>	DATE
PAY TO THE ORDER OF	<u>City of New Albin</u>	<u>\$ 25.00</u>
	<u>Twenty-five and ^{NO}/₁₀₀'s</u>	DOLLARS  Security Features Details on Back
 New Albin Savings Bank NEW ALBIN, IOWA 52160		
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

[Print this page](#)

Home Depot Ratings and Reviews

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 (699)
- Bathroom Sinks (301)
- Bathroom Vanity (302)
- Cleaning Solutions (121)
- Medicine Cabinets (31)
- Mirrors (65)
- Outdoor Spas & Saunas (7)
- Showers (85)
- 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

139

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

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

Thank you for your business!