

**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 A. Vaudt
515/281-5835
or Tami Kusian
515/281-5834

FOR RELEASE May 26, 2004 6:00 PM

Auditor of State David A. Vaudt today released a report on a special investigation of the City of Garnavillo. The report covers the City's financial activity for the period July 1, 1999 through December 31, 2003. The special investigation was requested by the City of Garnavillo as a result of alleged misappropriations of City funds by the former City Clerk. On December 23, 2003, Linda Caspersen, the former City Clerk, was placed on paid leave after admitting to the Mayor she issued unauthorized checks totaling approximately \$9,000.00. Agents of the Division of Criminal Investigation subsequently searched the former City Clerk's home and recovered unauthorized credit cards issued in the City's name and a laptop computer purchased with City funds.

Vaudt reported the special investigation identified \$82,315.40 of improper or unsupported disbursements. Of this amount, \$78,940.78 resulted from payments made on an unauthorized credit card account established in the City's name and payments on the former City Clerk's personal credit cards. The remaining amount resulted from unauthorized purchases of office supplies, personal long distance telephone calls and unsupported reimbursements to the former City Clerk. The City has withheld \$297.13 of the former City Clerk's salary as partial reimbursement for identified unauthorized disbursements.

Vaudt also reported adequate receipt and utility records were not available to determine whether additional amounts may have been misappropriated from utilities and miscellaneous collections. The report includes recommendations to strengthen the City's internal controls and overall operations.

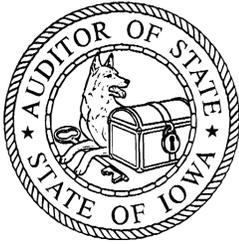
Copies of the report have been filed with the Clayton County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at www.state.ia.us/government/auditor/reports.

###

**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF GARNAVILLO
FOR THE PERIOD
JULY 1, 1999 THROUGH DECEMBER 31, 2003**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5
Detailed Findings	5-10
Recommended Control Procedures	10-12
Exhibits:	<u>Exhibits</u>
Summary of Findings	A 15
Summary of Account Activity from February 16, 1999 through December 12, 2003 on Unauthorized Credit Card Account	B 16-19
Unauthorized Payments from February 16, 1999 through December 12, 2003 on Unauthorized Credit Card Account	C 21
Cash Advances from February 16, 1999 through December 12, 2003 on Unauthorized Credit Card Account	D 22-25
Purchases Made from February 16, 1999 through December 12, 2003 on Unauthorized Credit Card Account	E 26-29
Unauthorized Purchases of Office Supplies	F 30-35
Charges Incurred for Personal Telephone Calls	G 36-43
Unsupported Reimbursements to Former City Clerk	H 44-45
Staff	46



**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 Garnavillo City Council:

As a result of alleged improprieties with certain disbursements and at your request, we conducted a special investigation of the City of Garnavillo. We have applied certain tests and procedures to selected financial transactions of the City for the period July 1, 1999 through December 31, 2003. Based on a review of relevant information and discussions with a representative of the Division of Criminal Investigation and City officials and personnel, we performed the following procedures:

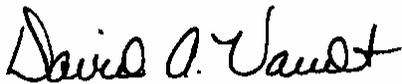
- (1) Evaluated the internal controls for the City's financial transaction cycles to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed account activity from February 16, 1999 through April 14, 2004 for an unauthorized credit card account established in the City's name. Credit cards for the account were seized from the former City Clerk's home.
- (3) Reviewed certain disbursements to determine if they were properly approved and supported by adequate documentation. We also scanned all disbursements for reasonableness.
- (4) Examined available telephone bills from February 1, 2000 through December 31, 2003 to determine if long-distance telephone calls made were personal in nature.
- (5) Examined all travel reimbursements issued to the former City Clerk to determine if the payments were properly approved and supported.
- (6) Reviewed payroll disbursements to determine if:
 - disbursements were authorized and supported by timesheets.
 - transactions recorded in the payroll journal agreed with actual payroll checks.
 - net pay and withholdings were properly calculated.
 - withholdings for taxes and retirement contributions were properly remitted.
- (7) Confirmed bank balances with the financial institution holding the City's bank accounts to ensure completeness of the City's funds at December 31, 2003.
- (8) Reviewed the utility system billings and subsequent collections.
- (9) Confirmed payments to the City from the State of Iowa and Clayton County.
- (10) Reviewed the composition of all deposits made to the City's bank accounts to determine if deposits were made intact.

These procedures identified \$2,315.40 of improper or unsupported disbursements. We were unable to determine whether additional amounts may have been misappropriated from utilities and miscellaneous collections during this time period because adequate receipt and utility records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **H** of this report.

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

Copies of this report have been filed with the Clayton 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 Garnavillo and the Division of Criminal Investigation during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

May 10, 2004

City of Garnavillo
Investigative Summary

Background Information

The City of Garnavillo is a political subdivision of the State of Iowa located in Clayton County. It was incorporated in 1907 and operates under the Home Rule provisions of the Constitution of Iowa with the Mayor-Council form of government. The Mayor and City Council members are elected on a non-partisan basis. The City provides numerous services to citizens, including public safety, public works, culture, recreation, public improvements and general administrative services.

Linda Caspersen was appointed as City Clerk by the Council on July 1, 1984. As the City Clerk, she reported to the Mayor. She also performed all financial activities of the City. She prepared and distributed utility billings, received and deposited collections, paid operating expenses, and prepared and distributed payroll and reimbursement checks.

Under requirements established by the *Code of Iowa*, the City is audited every four years. The most recent audit completed for the City was for the fiscal year ended June 30, 1999. While conducting fieldwork for the City's audit for the fiscal year ended June 30, 2003, an auditor from a local accounting firm identified several unusual disbursements totaling approximately \$9,400. The transactions were brought to Ms. Caspersen's attention and, on December 23, 2003, she admitted to Mayor Eldon Swisher she had issued unauthorized checks totaling approximately \$9,000. She was placed on leave on December 24, 2003. The Mayor collected Ms. Caspersen's keys to City Hall, but the locks to the building were not changed until a later date.

After being placed on leave, Mayor Swisher requested Ms. Caspersen return on December 26 to prepare the payroll. After Ms. Caspersen prepared the payroll, City officials determined certain computer files had been deleted. City officials also determined several boxes of records had been removed from the storage area. According to these officials, the records were in the City's possession at the time Ms. Caspersen was placed on leave.

Ms. Caspersen's term as Clerk expired on December 31, 2003. She was not reappointed by the Council.

At the request of the Mayor, the Chief of Police contacted the Division of Criminal Investigation (DCI). DCI agents served a search warrant at Ms. Caspersen's home on December 30, 2003. During the search, a number of credit cards were found, three of which were issued jointly in the names of the City of Garnavillo and Linda Caspersen. The three credit cards, a laptop computer and computer bag were removed from the home. Ms. Caspersen identified the laptop as purchased with City funds.

Mayor Swisher also requested the Office of Auditor of State conduct an investigation of the alleged misappropriation. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period July 1, 1999 through December 31, 2003.

Detailed Findings

The procedures identified \$2,315.40 of improper or unsupported disbursements resulting from payments made on an unauthorized credit card account and Ms. Caspersen's personal credit cards, unauthorized purchases of office supplies and unsupported reimbursements to Ms. Caspersen. We were unable to determine whether additional amounts may have been misappropriated from utilities and miscellaneous collections from July 1, 1999 through December 31, 2003 because adequate receipt and utility records were not available. Our findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

UNAUTHORIZED CREDIT CARD ACCOUNT

A number of credit cards were found during the search of Ms. Caspersen's home. Two of the cards were VISAs issued by US Bank jointly in the names of the City of Garnavillo and Linda Caspersen. According to City officials, neither the Mayor nor Council Members authorized obtaining the credit cards.

The monthly statements for the credit cards could not be located in the City's records. City officials were able to obtain copies of most of the monthly statements from the issuing financial institution for the period February 16, 1999 through December 12, 2003. However, the statement for one month was not available.

We reviewed the statements and determined one of the credit cards was identified as a "Corporate Account" and one was identified as an "Individual Cardholder Account" established in Ms. Caspersen's name. While the two cards had unique numbers, the activity was combined by the credit card issuer for the monthly statements and payments.

Exhibit B summarizes the activity shown on the credit card statements obtained by City officials. Payments on the credit card account included \$63,015.28 from City funds and \$1,974.00 from sources we were unable to determine. It is possible the \$1,974.00 was paid with funds collected by the City but not deposited to the City's account. However, since we could not determine City funds were used to make the \$1,974.00 in payments, we have identified those payments as being "Not by the City" on **Exhibit B**. The amounts paid by the City have been included in **Exhibit A**.

A balance of \$530.26 remained on the account at December 12, 2003. We have reviewed the account's monthly statements for the period December 13, 2003 through April 14, 2004. During this time, no additional payments were made on the account. However, various fees and charges totaling approximately \$85 per month have accrued. After consulting with the City Attorney, City officials have decided not to pay the balance due. Because the City has not made any additional payments, the balance due on the account has not been included in **Exhibit A**.

Exhibit C identifies the individual payments made with City funds. Each of the 40 payments was made by a check drawn on the City's bank account and prepared by the City Clerk. Each check included a stamped signature of Mayor Swisher along with Ms. Caspersen's signature or stamp. From February 2000 through July 2001, the checks were issued to Pitney Works. Beginning in August 2001, the payments were made to US Bank. The monthly statements document the account was a "Pitney Works Business Rewards VISA issued by U.S. Bank National Association ND."

Only one of the 40 payments was authorized by the Council. In June 2000, the Council approved a \$200 payment to Pitney-Bowes. However, the check was actually made payable to Pitney Works. Pitney-Bowes was the City's postage meter vendor.

Credit card account activity which resulted in the unauthorized payments is categorized in the following areas:

Purchases – As the City Clerk, Ms. Caspersen was authorized to make purchases for the City. However, during our review of the purchase transactions on the unauthorized credit card account, we identified 143 transactions involving vendors that would not be typical purchases made by the City. The transactions are summarized in **Exhibit E** and total \$8,978.54. None of the purchases were presented to Council for approval.

Seventy-four of the transactions involved vendors that allow customers to pay for postage in advance and print postage on envelopes or labels. The purchases totaled \$1,878.98 and the vendors included Pitney-Bowes, ClickStamp and Stamps.com. During our review, we analyzed the amount spent by the City for postage to mail the quarterly utility reading and billing postcards. The average cost of mailing the postcards was approximately \$165.00 per quarter, or \$660.00 per year. We identified checks to the Postmaster for the City's postage needs. Therefore, the postage purchased with the credit card does not appear to be for City purposes.

Finance charges of \$1,957.13 were incurred as a result of these purchases.

Cash Advances – According to City officials, the Clerk was not authorized to conduct any City transactions in cash. However, between February 18, 1999 and April 11, 2002 there were 131 cash advances totaling \$50,826.04 made with the unauthorized credit cards. Each of the cash advances also resulted in a cash advance fee being assessed to the account. The cash advance fees totaled \$1,631.32. **Exhibit D** summarizes each of the cash advances, identifying the amount, location and date of the advance and the related cash advance fee.

A summary of the locations and amounts of the cash advances is included in the following table. As illustrated by **Table 1**, a significant amount of the cash advances were made at or near gaming facilities.

Location	Total Advances	Location	Total Advances
Prairie Meadows, Altoona	\$ 800.00	Miss Marquette, Marquette	700.00
Westdale Mall, Cedar Rapids	300.00	Mesquaki Bingo, Tama	210.00
Diamond Jo Casino, Dubuque	710.00	Grand Casino, Coushatta, LA	304.00
Dubuque Racetrack, Dubuque	310.00	Delta Downs Casino, Vinton, LA	203.00
Dubuque	2,404.00	Isle of Capri, West Lake, LA	303.00
Elkader	1,753.00	MGM Grand, Las Vegas, NV	1,006.00
Garnavillo	400.00	KAW Nation Bingo, Newkirk, OK	201.50
Marion	1,702.00	Prairie Du Chien, WI	3,000.00
Marquette	23,366.00	<i>Credit Card Checks</i>	<u>8,609.04</u>
Isle of Capri, Marquette	4,544.50	Total	<u><u>\$ 50,826.04</u></u>

Other Fees – In addition to the cash advance fees, there were a number of other fees charged. These included overlimit fees of \$434.00, membership fees of \$300.00 and late fees of \$175.00.

ADDITIONAL UNAUTHORIZED CREDIT CARD ACCOUNT

While searching Ms. Caspersen's home, DCI agents also found a VISA issued by Capitol One jointly in the names of the City of Garnavillo and Linda Caspersen. Because the account was established with Ms. Caspersen's social security number, City officials were not able to obtain the monthly statements from the issuing financial institution. Based on our review of the City's disbursements for the period July 1, 1999 through December 31, 2003, City funds were not used to satisfy any debt accumulated on this credit card account.

PAYMENTS ON PERSONAL CREDIT CARDS

City funds were also used to make eight payments on Ms. Caspersen's personal credit cards. Like the payments for the unauthorized credit card account, the payments for Ms. Caspersen's credit cards were made with checks drawn on the City's bank account and prepared by Ms. Caspersen. The second signature appearing on the checks was a stamp of Mayor Swisher's name. The payments are summarized in **Table 2**. None of the payments were approved by the Council. The total of \$15,925.50 is included in **Exhibit A**.

Table 2

Check Number	Check Date	Payee	Amount
11254	05/07/03	Fleet	\$ 1,000.00
11255	05/07/03	Chase	1,000.00
12743	08/01/03	Chase	2,000.00
12798	08/22/03	Chase	2,000.00
12872	09/19/03	Chase	3,000.00
12941	10/13/03	Chase	4,000.00
13034	11/19/03	Capitol	2,000.00
13086	12/10/03	Citi Group	925.50
Total			\$ 15,925.50

UNAUTHORIZED PURCHASES OF OFFICE SUPPLIES

During our review of the City's disbursements, we identified a number of payments to office supply vendors for items not used in the normal course of City business. The items could not be located at City Hall. The purchases totaled \$2,866.93 and are summarized in **Exhibit F**. The purchases include the laptop computer recovered from Ms. Caspersen's home, supplies for creating, labeling and mailing compact disks, supplies for creating greeting cards, photo paper and food. The total is included in **Exhibit A**.

We also identified purchases for which a free gift was received from the vendor. The free gifts are listed in **Table 3**. City personnel were unable to locate the free gift items at City Hall. These items are not included in **Exhibit A** since they did not result in additional disbursements by the City.

Table 3

Invoice Date	Vendor	Description
03/09/00	Reliable	Smartshred Personal Shredder
02/19/01	Quill	Andrew Carnegie Attache Case
08/21/01	Quill	Week-End Bag - blue
09/06/01	Quill	Mrs. Fields Cookie Tin
12/17/01	Quill	Samsonite Travel Bag, Black
12/18/01	Quill	Messenger Attache-Line, Blue
01/07/02	Viking	Game Set
01/31/02	Staples	3-piece luggage set
09/11/02	Quill	Basic Tote, black
09/11/02	Quill	Blue Pen and Pencil Set
10/07/02	Quill	Roller Suitcase
10/22/02	Viking	3-piece luggage set
11/04/02	Viking	3-piece luggage set
02/11/03	Quill	American Tourister Travel Bag, Black
07/30/03	Viking	Radio, vacuum, tube

PERSONAL TELEPHONE CALLS

The City's telephone bills were available for our review for the period February 1, 2000 through December 31, 2003. We identified a number of long distance phone calls placed from various telephone lines paid for by the City. While we were not able to identify the party called for each of the phone numbers included in the long distance billings, we identified several members of Ms. Caspersen's family to whom calls were placed. The cost of the calls totaled \$61.53 and they are detailed in **Exhibit G**. The cost of the calls has been included in **Exhibit A**.

In addition to the cost of the phone calls detailed in **Exhibit G**, we identified a number of incoming collect calls and calls that were placed to information. These calls resulted in numerous additional charges incurred by the City. We were not able to determine the nature of each of these calls and they have not been included in **Exhibit A**.

UNSUPPORTED REIMBURSEMENTS

We reviewed all payments to Ms. Caspersen for reimbursements of travel expenses and items she purchased for the City. We identified nine travel reimbursements that were not properly supported. They did not include the date, purpose, or location of the travel. The claims have been summarized in **Exhibit H** and are included in **Exhibit A**.

On the claim prepared by Ms. Caspersen for travel to Dubuque on June 11, 2002, she stated she attended an IPERS meeting. We contacted a representative of IPERS and determined a meeting was not held in Dubuque on the date claimed by Ms. Caspersen.

EXCESS MEDICAL REIMBURSEMENT

The City reimburses employees for certain medical costs. We reviewed each of the reimbursements made to Ms. Caspersen by the City for medical costs. We also reviewed certain reimbursements for additional employees. None of the reimbursements were supported by documentation verifying the costs. As a result, we are not able to determine the accuracy of the reimbursements made to Ms. Caspersen or other City employees.

In March 2001, Ms. Caspersen was reimbursed \$130.10 for medical insurance. However, the amount approved by the Council as reimbursement to Ms. Caspersen totaled only \$30.10. The \$100.00 difference has been included in **Exhibit A**.

RETAINED NET PAY

As stated previously, Ms. Caspersen's term as Clerk expired on December 31, 2003 and she was not reappointed by the Council. An interim City Clerk prepared Ms. Caspersen's last payroll check for the period December 26, 2003 through January 8, 2004. The paycheck has been held by the City as partial reimbursement for identified unauthorized disbursements. The amount of the check was \$742.82. However, because Ms. Caspersen's term ended on December 31, 2003, the City should have prorated her salary for the pay period. The net salary due to Ms. Caspersen, but not paid to her, for the period ended December 31, 2003 totaled \$297.13. This amount has been included in **Exhibit A**. Because of incomplete leave records, we were not able to determine if any additional amounts were due to Ms. Caspersen for unused vacation.

RECEIPTS

The City's primary revenue sources are property taxes collected by the County and remitted to the City, property tax replacement and street construction funds from the State of Iowa, and water billings. According to City Officials, all City funds collected are to be deposited intact to the City's checking account.

We reviewed information available from Clayton County and the State of Iowa to determine if any of these funds were not deposited to the City's account. We traced all collections from the County and State to their proper deposit in the City's account. However, because adequate billing and receipt documentation was not available from the City, we were unable to determine the total amount of water billing collections.

RECOMMENDED CONTROL PROCEDURES

As part of our investigation, we reviewed the procedures used by the City of Garnavillo 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 Garnavillo's internal controls.

- A. Segregation of Duties - An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The City Clerk had control over each of the following areas.

- (1) Payroll - preparation and distribution
- (2) Disbursements - check preparation, distribution and posting.
- (3) Receipts - collecting, depositing, journalizing and posting.
- (4) Financial records - reconciling bank balances to the City's records and comparing cancelled checks to recorded disbursements.
- (5) Utilities - billing, collecting, depositing, posting to customer accounts and cash receipts journal and reconciling billings to collections and delinquent accounts.

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 July 1999 through December 2003, the following conditions were identified:

- (1) A number of disbursements, including travel reimbursements paid to the former City Clerk, were not supported by invoices or other documentation.
- (2) A number of disbursements were not approved by the Council prior to disbursement. The City did not have a written policy allowing certain items to be paid prior to Council approval.
- (3) Two signatures were required for checks. When the Mayor was not available to sign checks, a stamp of the Mayor's signature was used without the Mayor's approval. The Clerk, who prepared disbursements, had custody of the Mayor's signature stamp.

Recommendation - All City disbursements should be approved by the Council prior to disbursement with the exception of those specifically allowed by 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.

The City should continue to require each check be signed by two people. To strengthen internal control, the Clerk should prepare and sign each check, then provide the supporting vouchers along with the check to the Mayor or designee for review and countersignature. If a signature stamp is used, it should be adequately controlled by someone other than the City Clerk and be affixed by the Mayor or another designated person.

- C. Medical Reimbursements - The City reimburses employees for certain medical and health care costs. The City does not retain documentation to support the reimbursements made to employees.

Recommendation - The City should request and retain copies of supporting documentation for medical reimbursements to ensure the accuracy of disbursements.

- D. Board Minutes - The minutes of the Council meetings from July 1999 to December 2003 were not all appropriately signed by the Mayor.

Recommendation - The Council meeting minutes should be signed by the Mayor and the City Clerk and be reviewed by all Council members to ensure their accuracy and completeness.

- E. Telephone and Cellular Phones - The City does not have written policies regarding the use of the City's telephones and cellular telephones.

Recommendation - The Council should establish written policies for the proper business use of the City's telephones and cellular telephones.

- F. Utility Billings - Utility customers read their own meters and provide the readings to the City for preparation of quarterly utility billings. Although the City periodically reads meters to determine the accuracy of the customers' readings, not all meter reading cards were retained to support meter readings. Utility billings, collections and delinquent accounts were not reconciled. In addition, the City has not approved a written policy regarding write-offs of delinquent utility accounts.

Recommendation - The City should continue to periodically read meters and all meter reading cards should be retained. Also, procedures should be established to reconcile utility billings, collections and delinquencies for each billing period. The Council should review the reconciliation and monitor delinquencies monthly. In addition, the City should establish a formal written policy for writing off delinquent accounts and all write-offs should be approved by the Council.

- G. Monthly Financial Reports - Monthly financial reports were not provided to the Council detailing receipts, disbursements, and fund and account balances with comparisons to budget.

Recommendation - Monthly financial reports should be prepared and submitted to the Council for review and approval. Comparisons to budget should be included in the financial reports to provide adequate control over budgeted disbursements and provide the opportunity for timely amendments to the budget. Copies of all reports should be maintained.

- H. Prenumbered Receipts - Although prenumbered receipts were periodically issued, they were not issued for all collections.

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

Exhibits

City of Garnavillo

Special Investigation of the
City of GarnavilloSummary of Findings
For the period July 1, 1999 through December 31, 2003

Description	Exhibit / Page Number	Amount
Unauthorized credit card payments:		
Unauthorized account in City's name	B	\$ 63,015.28
Personal credit cards	pages 7/8	<u>15,925.50</u> 78,940.78
Unauthorized purchases of office supplies*	F	2,866.93
Personal telephone calls	G	61.53
Unsupported reimbursements	H	346.16
Excess medical reimbursement	page 9	<u>100.00</u>
Subtotal		82,315.40
Less: Retained net pay	page 9	<u>(297.13)</u>
Net improper or unsupported disbursements		<u><u>\$ 82,018.27</u></u>

* Includes a laptop computer and bag that were recovered by DCI agents during a search of Linda Caspersen's residence. The computer and bag cost \$1,344.97 when purchased.

Special Investigation of the
City of Garnavillo

Summary of Account Activity from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Statement Date	Beginning Balance	Purchases	Cash Advances	Finance Charges on Purchases	Cash Advance Fees
March-99	\$ 1,109.24	-	700.00	15.29	20.00
April-99	1,754.53	-	400.00	19.04	20.00
May-99	2,093.57	849.71	200.00	26.34	10.00
June-99	3,079.62	70.18	400.00	33.60	10.00
July-99	3,493.40	-	400.00	36.64	10.00
August-99	3,835.04	210.41	300.00	38.67	20.00
September-99	4,284.12	186.08	-	42.97	-
October-99	4,384.17	177.40	300.00	45.55	20.00
November-99	4,792.12	-	200.00	47.12	10.00
December-99	* -	-	-	-	-
January-00	5,007.51	-	-	49.39	-
February-00	4,896.90	14.50	-	48.39	-
March-00	4,672.86	67.80	700.00	50.32	30.00
April-00	5,405.98	1.99	-	50.58	-
May-00	4,890.57	53.08	200.00	48.28	10.00
June-00	5,001.93	6.00	200.00	49.44	10.00
July-00	5,067.37	111.99	400.00	49.55	10.00
August-00	5,138.91	86.29	300.00	48.25	10.00
September-00	4,883.45	76.63	600.00	48.30	40.00
October-00	5,173.38	158.18	600.00	49.46	30.00
November-00	5,011.02	40.00	300.00	48.51	10.00
December-00	4,909.53	60.00	490.00	48.50	20.00
January-01	5,028.03	72.44	470.00	48.67	20.00
February-01	5,139.14	-	200.00	74.05	6.00
March-01	4,994.19	84.92	400.00	71.69	12.00
April-01	5,062.80	74.47	550.00	69.77	16.50
May-01	5,302.54	7.98	700.00	69.14	21.00
June-01	5,129.66	50.00	1,300.00	63.45	39.00
July-01	5,111.11	86.46	1,010.00	67.21	30.30
August-01	5,334.08	253.64	2,450.00	60.67	73.50
September-01	5,200.89	104.49	950.00	55.26	28.50
October-01	4,339.14	4.47	2,550.00	55.75	76.50
November-01	5,025.86	100.00	2,110.00	54.22	63.30
December-01	5,204.38	260.42	2,350.00	47.80	70.50
January-02	2,933.10	1,019.60	3,900.00	36.09	117.00
February-02	3,005.79	910.60	2,850.00	36.38	85.50
March-02	1,963.27	100.00	2,450.00	19.05	73.50
April-02	(394.18)	-	4,846.00	23.37	145.38
May-02	(379.43)	2,173.94	2,974.16	15.65	89.24
June-02	(126.44)	436.94	4,611.50	45.87	138.36

Fees				Payments		Ending Balance
Over-limit	Late	Member-ship	Total Additions	By the City	Not by the City	
-	-	-	735.29	-	90.00	\$ 1,754.53
-	-	-	439.04	-	100.00	2,093.57
-	-	-	1,086.05	-	100.00	3,079.62
-	-	-	513.78	-	100.00	3,493.40
-	-	-	446.64	-	105.00	3,835.04
-	-	-	569.08	-	120.00	4,284.12
-	-	-	229.05	-	129.00	4,384.17
-	-	-	542.95	-	135.00	4,792.12
-	-	-	257.12	-	150.00	4,899.24
-	-	-	-	-	-	-
-	-	-	49.39	-	160.00	4,896.90
-	-	75.00	137.89	214.93	147.00	4,672.86
25.00	-	-	873.12	140.00	-	5,405.98
-	-	-	52.57	567.98	-	4,890.57
-	-	-	311.36	200.00	-	5,001.93
-	-	-	265.44	200.00	-	5,067.37
-	-	-	571.54	500.00	-	5,138.91
-	-	-	444.54	700.00	-	4,883.45
25.00	-	-	789.93	500.00	-	5,173.38
-	-	-	837.64	1,000.00	-	5,011.02
-	-	-	398.51	500.00	-	4,909.53
-	-	-	618.50	500.00	-	5,028.03
-	-	-	611.11	500.00	-	5,139.14
-	-	75.00	355.05	500.00	-	4,994.19
-	-	-	568.61	500.00	-	5,062.80
29.00	-	-	739.74	500.00	-	5,302.54
29.00	-	-	827.12	1,000.00	-	5,129.66
29.00	-	-	1,481.45	1,500.00	-	5,111.11
29.00	-	-	1,222.97	1,000.00	-	5,334.08
29.00	-	-	2,866.81	3,000.00	-	5,200.89
-	-	-	1,138.25	2,000.00	-	4,339.14
-	-	-	2,686.72	2,000.00	-	5,025.86
29.00	-	-	2,356.52	2,000.00	178.00	5,204.38
-	-	-	2,728.72	5,000.00	-	2,933.10
-	-	-	5,072.69	5,000.00	-	3,005.79
-	-	75.00	3,957.48	5,000.00	-	1,963.27
-	-	-	2,642.55	5,000.00	-	(394.18)
-	-	-	5,014.75	5,000.00	-	(379.43)
-	-	-	5,252.99	5,000.00	-	(126.44)
-	-	-	5,232.67	5,000.00	-	106.23

Special Investigation of the
City of Garnavillo

Summary of Account Activity from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Statement Date	Beginning Balance	Purchases	Cash Advances	Finance Charges on Purchases	Cash Advance Fees
July-02	106.23	388.42	4,557.88	18.67	142.15
August-02	213.35	-	2,101.50	28.79	65.00
September-02	2,343.64	-	-	23.29	-
October-02	366.93	4.99	102.00	5.79	5.00
November-02	444.71	-	400.00	4.62	12.00
December-02	416.62	416.66	-	3.94	-
January-03	420.60	178.22	-	5.22	-
February-03	619.04	-	-	5.90	-
March-03	268.90	36.91	203.00	4.95	6.09
April-03	589.85	(79.88)	100.00	4.95	5.00
May-03	419.92	33.97	-	5.02	-
June-03	493.91	-	-	5.10	-
July-03	399.01	18.96	-	5.14	-
August-03	408.11	9.48	-	4.83	-
September-03	457.42	55.71	-	5.61	-
October-03	493.74	4.49	-	5.78	-
November-03	574.01	-	-	5.65	-
December-03	564.66	-	-	5.60	-
Totals		\$ 8,978.54	50,826.04	1,957.13	1,631.32

* Unable to obtain statement from credit card company.

Fees				Payments		Ending Balance
Over-limit	Late	Member-ship	Total Additions	By the City	Not by the City	
-	-	-	5,107.12	5,000.00	-	213.35
35.00	-	-	2,230.29	-	100.00	2,343.64
-	-	-	23.29	2,000.00	-	366.93
-	-	-	117.78	-	40.00	444.71
-	-	-	416.62	444.71	-	416.62
-	-	-	420.60	416.62	-	420.60
35.00	-	-	218.44	-	20.00	619.04
-	-	75.00	80.90	431.04	-	268.90
35.00	35.00	-	320.95	-	-	589.85
-	-	-	30.07	200.00	-	419.92
-	35.00	-	73.99	-	-	493.91
-	-	-	5.10	-	100.00	399.01
-	35.00	-	59.10	-	50.00	408.11
-	35.00	-	49.31	-	-	457.42
-	-	-	61.32	-	25.00	493.74
35.00	35.00	-	80.27	-	-	574.01
35.00	-	-	40.65	-	50.00	564.66
35.00	-	-	40.60	-	75.00	530.26
434.00	175.00	300.00	64,302.03	63,015.28	1,974.00	

City of Garnavillo

Special Investigation of the
City of Garnavillo

Unauthorized Payments from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Check Number	Check Date	Payee	Amount
8446	02/09/00	Pitney Works	\$ 214.93
8486	03/08/00	Pitney Works	140.00
8535	04/01/00	Pitney Works	567.98
8598	05/01/00	Pitney Works	200.00
8661	06/01/00	Pitney Works	200.00 *
8715	06/16/00	Pitney Works	500.00
8791	07/13/00	Pitney Works	500.00
8840	08/03/00	Pitney Works	200.00
8902	08/25/00	Pitney Works	500.00
8961	09/22/00	Pitney Works	500.00
9022	10/06/00	Pitney Works	500.00
9038	10/27/00	Pitney Works	500.00
9104	11/27/00	Pitney Works	500.00
9168	12/21/00	Pitney Works	500.00
9247	01/26/01	Pitney Works	500.00
9313	02/16/01	Pitney Works	500.00
9386	03/26/01	Pitney Works	500.00
9436	04/18/01	Pitney Works	500.00
9450	04/27/01	Pitney Works	500.00
9515	05/18/01	Pitney Works	500.00
9536	06/01/01	Pitney Works	1,000.00
9587	07/01/01	Pitney Works	1,000.00
9586	07/18/01	Pitney Works	1,000.00
9660	08/01/01	US Bank	2,000.00
9742	09/01/01	US Bank	2,000.00
9818	10/01/01	US Bank	2,000.00
9896	11/01/01	US Bank	2,000.00
9954	12/01/01	US Bank	5,000.00
10028	01/03/02	US Bank	5,000.00
10121	02/01/02	US Bank	5,000.00
10197	03/04/02	US Bank	5,000.00
10269	04/03/02	US Bank	5,000.00
10349	05/02/02	US Bank	5,000.00
10424	06/01/02	US Bank	5,000.00
10489	07/01/02	US Bank	5,000.00
10684	09/09/02	US Bank	2,000.00
10802	11/06/02	US Bank	444.71
10873	12/06/02	US Bank	416.62
11073	02/08/03	US Bank	431.04
11151	04/01/03	US Bank	<u>200.00</u>
			<u>\$ 63,015.28</u>

* - Approved by Council as a payment to Pitney-Bowes

Exhibit DSpecial Investigation of the
City of GarnavilloCash Advances from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Date	Location of Cash Advance per Statement		Advance Amount	Cash Advance Fee
02/18/99	Central State Bank	Marquette	\$ 500.00	10.00
03/09/99	Central State Bank	Marquette	200.00	10.00
03/23/99	Central State Bank	Marquette	200.00	10.00
04/09/99	Garnavillo Savings Bank	Garnavillo	200.00	10.00
04/16/99	Garnavillo Savings Bank	Garnavillo	200.00	10.00
05/21/99	Central State Bank	Marquette	400.00	10.00
06/29/99	Central State Bank	Marquette	400.00	10.00
08/09/99	Central State/Miss Marquette	Marquette	100.00	10.00
08/12/99	Central State Bank	Marquette	200.00	10.00
09/15/99	Central State Bank	Marquette	200.00	10.00
10/13/99	Central State/Miss Marquette	Marquette	100.00	10.00
11/11/99	Central State Bank	Marquette	200.00	10.00
02/19/00	Central State Bank	Marquette	200.00	10.00
03/02/00	Central State Bank	Marquette	300.00	10.00
03/07/00	Central State Bank	Marquette	200.00	10.00
05/11/00	Central State Bank	Marquette	200.00	10.00
06/08/00	Central State Bank	Marquette	200.00	10.00
06/23/00	Central State Bank	Marquette	400.00	10.00
07/28/00	Central State Bank	Marquette	300.00	10.00
08/19/00	American Trust/Diamond Jo	Dubuque	100.00	10.00
09/01/00	Central State Bank	Marquette	200.00	10.00
09/08/00	Central State Bank	Marquette	200.00	10.00
09/12/00	Central State Bank	Marquette	100.00	10.00
09/28/00	American Trust/Diamond Jo	Dubuque	200.00	10.00
10/06/00	Central State Bank	Marquette	100.00	10.00
10/12/00	Central State Bank	Marquette	300.00	10.00
11/01/00	Central State Bank	Marquette	300.00	10.00
11/21/00	Central State Bank	Marquette	190.00	10.00
12/08/00	Wells Fargo/Westdale Mall	Cedar Rapids	300.00	10.00
12/12/00	Central State Bank	Marquette	70.00	10.00
01/08/01	Central State Bank	Marquette	400.00	10.00
02/03/01	American Trust/Diamond Jo	Dubuque	200.00	6.00
02/24/01	Central State Bank	Marquette	300.00	9.00
03/03/01	Central State Bank	Marquette	100.00	3.00

Special Investigation of the
City of Garnavillo

Cash Advances from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Date	Location of Cash Advance per Statement		Advance Amount	Cash Advance Fee
03/28/01	Central State Bank	Marquette	150.00	4.50
04/08/01	Central State Bank	Marquette	400.00	12.00
05/04/01	Central State Bank	Marquette	400.00	12.00
05/06/01	Central State/Miss Marquette	Marquette	300.00	9.00
05/26/01	Central State/Miss Marquette	Marquette	200.00	6.00
05/31/01	Firststar Iowa/895 31st Street	Marion	100.00	3.00
06/02/01	Central State Bank	Marquette	100.00	3.00
06/09/01	Central State Bank	Marquette	400.00	12.00
06/09/01	Central State Bank	Marquette	500.00	15.00
06/29/01	Bankers Trust/Prairie Meadows	Altoona	400.00	12.00
07/01/01	The State Bank/Mesquaki B	Tama	210.00	6.30
07/05/01	Central State Bank	Marquette	200.00	6.00
07/05/01	Central State/Isle of Capri	Marquette	200.00	6.00
07/23/01	Firststar Iowa/895 31st Street	Marion	300.00	9.00
07/27/01	Central State Bank	Marquette	400.00	12.00
07/28/01	Central State Bank	Marquette	400.00	12.00
08/02/01	Central State/Isle of Capri	Marquette	300.00	9.00
08/02/01	Central State Bank	Marquette	650.00	19.50
08/07/01	Central State Bank	Marquette	400.00	12.00
09/06/01	Central State/Isle of Capri	Marquette	300.00	9.00
09/06/01	Central State Bank	Marquette	650.00	19.50
09/21/01	Central State/Isle of Capri	Marquette	300.00	9.00
09/21/01	Central State Bank	Marquette	300.00	9.00
10/02/01	Central State/Isle of Capri	Marquette	300.00	9.00
10/02/01	Central State Bank	Marquette	650.00	19.50
10/02/01	Central State/Isle of Capri	Marquette	200.00	6.00
10/03/01	Central State/Isle of Capri	Marquette	200.00	6.00
10/03/01	Central State/Isle of Capri	Marquette	300.00	9.00
10/13/01	Central State Bank	Marquette	300.00	9.00
10/17/01	American Trust/Dubuque Ra	Dubuque	210.00	6.30
11/04/01	Central State Bank	Marquette	100.00	3.00
11/08/01	Central State Bank	Marquette	600.00	18.00
11/08/01	Central State Bank	Marquette	600.00	18.00

Exhibit DSpecial Investigation of the
City of GarnavilloCash Advances from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Date	Location of Cash Advance per Statement		Advance Amount	Cash Advance Fee
11/11/01	Central State Bank	Marquette	600.00	18.00
12/05/01	Central State Bank	Marquette	600.00	18.00
12/05/01	Central State Bank	Marquette	600.00	18.00
12/07/01	Central State Bank	Marquette	500.00	15.00
12/07/01	Central State Bank	Marquette	650.00	19.50
12/15/01	Firststar Iowa/895 31st Street	Marion	600.00	18.00
12/15/01	Firststar Iowa/895 31st Street	Marion	600.00	18.00
12/20/01	Firststar Iowa/435 JFK Road	Dubuque	200.00	6.00
01/02/02	Central State Bank	Marquette	500.00	15.00
01/02/02	Central State Bank	Marquette	650.00	19.50
01/03/02	Central State/Isle of Capri	Marquette	300.00	9.00
01/03/02	Central State/Isle of Capri	Marquette	300.00	9.00
01/04/02	Central State Bank/ 200 N Main	Elkader	375.00	11.25
01/04/02	Central State Bank/ 200 N Main	Elkader	375.00	11.25
01/17/02	Firststar Iowa/435 JFK Road	Dubuque	500.00	15.00
01/19/02	Central State Bank	Marquette	600.00	18.00
02/07/02	Central State/Isle of Capri	Marquette	300.00	9.00
02/07/02	Central State/Isle of Capri	Marquette	300.00	9.00
02/08/02	Central State Bank	Marquette	500.00	15.00
02/08/02	Central State Bank	Marquette	650.00	19.50
02/21/02	Central State Bank/ 200 N Main	Elkader	300.00	9.00
03/05/02	Central State Bank	Marquette	400.00	12.00
03/05/02	Central State Bank	Marquette	650.00	19.50
03/12/02	Central State Bank	Marquette	500.00	15.00
03/12/02	Central State Bank	Marquette	600.00	18.00
03/16/02	Firststar Iowa/435 JFK Road	Dubuque	300.00	9.00
03/20/02	Ultron Inc. / MBM GD Dome	Las Vegas, Nevada	503.00	15.09
03/22/02	Ultron Inc. / MBM GD Dome	Las Vegas, Nevada	503.00	15.09
03/26/02	First Federal Savings Bank	Prairie Du Chien, WI	3,000.00	90.00
03/30/02	Central State/Isle of Capri	Marquette	300.00	9.00
04/03/02	Central State/Isle of Capri	Marquette	240.00	7.20
04/16/02	Check#1001	-	368.16	11.04
04/20/02	Central State Bank	Marquette	501.50	15.05

Special Investigation of the
City of Garnavillo

Cash Advances from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Date	Location of Cash Advance per Statement		Advance Amount	Cash Advance Fee
04/20/02	Central State Bank	Marquette	601.50	18.05
04/23/02	Check#1002	-	500.00	15.00
04/26/02	US Bank/435 JFK Road	Dubuque	500.00	15.00
05/04/02	Central State Bank	Marquette	201.50	6.05
05/10/02	Isle of Capri	Marquette	301.50	9.05
05/14/02	Check#1004	-	200.00	6.00
05/14/02	Check#1005	-	500.00	15.00
05/14/02	Check#1007	-	2,000.00	60.00
05/15/02	Central State Bank/ 200 N Main	Elkader	351.50	10.55
05/15/02	Central State Bank/ 200 N Main	Elkader	351.50	10.55
05/19/02	Hibernia National	Westlake, LA *	303.00	9.09
05/21/02	Cottonport/777 Coushatta	Kinder, LA ^	304.00	9.12
05/21/02	Check#1009	-	200.00	6.00
05/21/02	Check#1008	-	200.00	6.00
05/24/02	KAW Bingo/Hwy 177	Newkirk, OK	201.50	6.05
06/15/02	Diamond Jo	Dubuque	210.00	6.30
06/15/02	US Bank/435 JFK Road	Dubuque	302.00	9.06
06/15/02	US Bank/435 JFK Road	Dubuque	602.00	18.06
06/17/02	Check#1010	-	320.88	9.63
06/24/02	Isle of Capri	Marquette	301.50	9.05
06/25/02	Check#1012	-	2,000.00	60.00
06/26/02	Check#1011	-	100.00	5.00
06/28/02	Check#1014	-	120.00	5.00
07/01/02	Check#1013	-	100.00	5.00
07/02/02	Central State Bank	Marquette	501.50	15.05
07/15/02	Isle of Capri	Marquette	101.50	5.00
07/16/02	Check#1015	-	2,000.00	60.00
09/19/02	US Bank/895 31st Street	Marion	102.00	5.00
11/13/02	Prairie Meadows	Altoona	400.00	12.00
02/16/02	Whitney National Bank/2717 Hwy 3	Vinton, LA #	203.00	6.09
04/11/02	Dubuque Race	Dubuque	100.00	5.00
			<u>\$ 50,826.04</u>	<u>1,631.32</u>

* Location of Isle of Capri

^ Location of Grand Casino

Location of Delta Downs Casino

Exhibit ESpecial Investigation of the
City of GarnavilloPurchases Made from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Closing Date	Transaction Date	Vendor	Purchase
May-99	05/01/99	Elkader Carpets - Elkader, IA	\$ 849.71
June-99	06/09/99	Super 8 Motels - Maplewood, MN	70.18
August-99	08/03/99	Wal-mart - Prairie Du Chien, WI	77.87
	08/03/99	Dick's Supermarket - Prairie Du Chien, WI	56.03
	08/13/99	Dick's Supermarket - Prairie Du Chien, WI	76.51
September-99	08/24/99	Wal-mart - Prairie Du Chien, WI	79.89
	09/09/99	Shopko Store - Dubuque, IA	136.62
	09/11/99	Shopko Store - Cedar Rapids, IA	(30.43)
October-99	10/12/99	Wal-mart - Prairie Du Chien, WI	177.40
January-00	01/26/00	Metro Fulfillment, Inc. (Stamps.com) - CA	14.50
March-00	02/10/00	E-Stamp - WA	17.80
	02/28/00	USPS Stamps.com - Santa Monica, CA	50.00
April-00	03/24/00	Stamps.com - CA	1.99
May-00	04/25/00	Stamps.com - CA	3.08
	05/02/00	USPS Stamps.com - CA	50.00
June-00	05/25/00	Stamps.com - CA	6.00
July-00	06/17/00	USPS (Stamps.com) - CA	10.00
	06/25/00	Stamps.com - CA	1.99
	06/23/00	USPS (Stamps.com) - CA	50.00
	07/01/00	USPS (Stamps.com) - CA	50.00
August-00	07/19/00	USPS (Stamps.com) - CA	50.00
	07/25/00	Stamps.com - CA	11.29
	08/12/00	USPS (Stamps.com) - CA	25.00
September-00	08/23/00	USPS (Stamps.com) - CA	50.00
	08/25/00	Stamps.com - CA	6.63
	09/08/00	PitneyBowes Postage - CT	20.00
October-00	09/27/00	PitneyBowes Postage - CT	100.00
	09/28/00	Clickstamp PitneyWorks - CT	4.47
	10/01/00	Stamps.com - CA	3.71
	10/11/00	PitneyBowes Postage - CT	50.00
November-00	11/03/00	PitneyBowes Postage - CT	20.00
	11/07/00	USPS (Stamps.com) - CA	10.00
	11/10/00	USPS (Stamps.com) - CA	10.00
December-00	12/01/00	PitneyBowes Postage - CT	50.00
	12/07/00	USPS (Stamps.com) - CA	10.00

Special Investigation of the
City of Garnavillo

Purchases Made from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Closing Date	Transaction Date	Vendor	Purchase
January-01	11/17/00	USPS (Stamps.com) - CA	25.00
	12/27/00	Stamps.com - CA	1.99
	12/27/00	Stamps.com - CA	2.58
	12/27/00	Stamps.com - CA	2.87
	12/27/00	PitneyBowes Postage - CT	20.00
	01/02/01	PitneyBowes Postage - CA	20.00
March-01	03/02/01	PitneyBowes Postage - CT	40.00
	03/05/01	MKC*Miles Kimball - WI	24.92
	03/12/01	PitneyBowes Postage - CT	20.00
April-01	03/20/01	PitneyBowes Postage - CT	20.00
	03/27/01	Clickstamp PitneyWorks - CA	4.47
	04/02/01	PitneyBowes Postage - CT	50.00
May-01	04/27/01	MKC Miles Kimball - WI	7.98
June-01	06/01/01	PitneyBowes Postage - CT	50.00
July-01	06/14/01	PitneyBowes Postage - CT	50.00
	06/24/01	USPS (Stamps.com) - CA	10.00
	06/24/01	Stamps.com - CA	1.99
	06/26/01	Clickstamp PitneyWorks - CA	4.47
	07/09/01	PitneyBowes Postage - CT	20.00
August-01	07/23/01	WM Supercenter, Cedar Rapids, IA	50.06
	07/23/01	Factory Card Outlet #151, Marion, IA	52.69
	07/23/01	Phillips, Cedar Rapids, IA	46.40
	07/24/01	PitneyBowes Postage - CT	50.00
	07/26/01	Stamps.com - CA	4.49
	08/07/01	PitneyBowes Postage - CT	50.00
September-01	09/02/01	Stamps.com - CA	4.49
	09/05/01	PitneyBowes Postage - CT	100.00
October-01	09/25/01	Clickstamp PitneyWorks - CT	4.47
November-01	11/08/01	PitneyBowes Postage - CT	100.00
December-01	12/05/01	PitneyBowes Postage - CT	100.00
	12/05/01	Kwik Star - IA	48.49
	12/13/01	Lighter Side - FL	43.93
	12/13/01	Sketchers By Mail - CA	68.00
January-02	12/15/01	Vanity #222 - Coralville, IA	64.05
	12/15/01	Footlocker #8855 - Coralville, IA	112.33
	12/15/01	WM Supercenter - Coralville, IA	272.67
	12/15/01	Iowa City Scheels All - Coralville, IA	146.97
	12/20/01	WM Supercenter - Dubuque, IA	(21.12)

Exhibit ESpecial Investigation of the
City of GarnavilloPurchases Made from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Closing Date	Transaction Date	Vendor	Purchase
	12/20/01	Theisen's Home Center - Dubuque, IA	33.88
	12/20/01	Toys R Us #6052 - Dubuque, IA	233.09
	12/28/01	Clickstamp PitneyWorks - CT	4.47
	01/02/02	Dick's Supermarket - Prairie Du Chien, WI	92.83
	01/02/02	Walmart - Prairie Du Chien, WI	126.70
	01/09/02	Walmart - Prairie Du Chien, WI	(46.27)
February-02	01/17/02	Walmart Supercenter - Dubuque, IA	323.89
	01/19/02	Walmart - Prairie Du Chien, WI	252.12
	02/05/02	Dick's Supermarket, Prairie Du Chien, WI	34.17
	02/06/02	PitneyBowes Postage - CT	87.97
	02/08/02	Walmart, Prairie Du Chien, WI	83.12
	02/12/02	Walmart Supercenter - Cedar Rapids, IA	85.71
	02/12/02	QT 549 - Cedar Rapids, IA	43.62
March-02	03/12/02	PitneyBowes Postage - CT	100.00
May-02	04/15/02	Progressive Auto - OH	222.00
	04/18/02	Walmart Supercenter - Cedar Rapids, IA	(18.56)
	04/18/02	Walmart Supercenter - Cedar Rapids, IA	43.70
	04/17/02	Dick's Supermarket - Prairie Du Chien, WI	72.94
	04/17/02	Walmart Supercenter - Prairie Du Chien, WI	167.91
	04/18/02	JP Cycles Retail - Anamosa, IA	78.08
	04/18/02	Sears Roebuck - Coralville, IA	677.57
	04/19/02	Musician's Friend - OR	329.99
	04/20/02	Walmart Supercenter - Prairie Du Chien, WI	(16.75)
	04/22/02	Musician's Friend - OR	145.19
	05/02/02	Vitamin World On-Line - NY	13.94
	05/03/02	Musician's Friend - OR	299.99
	05/10/02	Walmart Supercenter - Prairie Du Chien, WI	57.94
	05/10/02	PitneyBowes Postage - CT	100.00
June-02	05/02/02	Musician's Friend - OR	436.94
July-02	06/15/02	Theisen's Dubuque - Dubuque, IA	190.75
	06/26/02	PitneyBowes Clickstamp - CT	4.47
	06/27/02	Walmart Supercenter - Prairie Du Chien, WI	161.36
	07/05/02	Hy-Vee-Dubuque - Dubuque, IA	31.84
October-02	09/24/02	PitneyBowes Clickstamp - CT	4.99
December-02	11/23/02	PitneyBowes Clickstamp - CT	4.99
	12/06/02	PitneyBowes Postage - CT	30.00
	12/14/02	Lowes #11 -, Dubuque, IA	121.90
	12/14/02	Walmart Supercenter - Dubuque, IA	259.77

Special Investigation of the
City of Garnavillo

Purchases Made from February 16, 1999 through
December 12, 2003 on Unauthorized Credit Card Account

Closing Date	Transaction Date	Vendor	Purchase
January-03	12/19/02	The Bradford Exchange - IL	39.94
	12/19/02	The Bradford Exchange - IL	39.94
	12/22/02	PitneyBowes Clickstamp - CT	4.99
	12/24/02	Stamps.com - CA	13.47
	12/25/02	The Bradford Exchange - IL	39.94
	12/25/02	The Bradford Exchange - IL	39.94
February-03	01/17/03	The Bradford Exchange IL	39.94
	01/17/03	The Bradford Exchange - IL	39.94
	02/12/03	The Bradford Exchange - IL	(39.94)
	02/12/03	The Bradford Exchange - IL	(39.94)
	02/12/03	The Bradford Exchange - IL	39.94
	02/12/03	The Bradford Exchange - IL	39.94
	02/13/03	The Bradford Exchange - IL	(39.94)
	02/13/03	The Bradford Exchange - IL	(39.94)
March-03	02/17/03	PitneyBowes Clickstamp - CT	4.99
	02/24/03	Stamps.com - CA	8.98
	03/04/03	Musician's Friend - OR	10.94
	03/05/03	Amoco - Guttenberg, IA	12.00
April-03	03/31/03	The Bradford Exchange - IL	(39.94)
	04/01/03	The Bradford Exchange - IL	(39.94)
May-03	04/16/03	PitneyBowes Clickstamp - CT	4.99
	04/17/03	PitneyBowes Postage - CT	20.00
	04/24/03	Stamps.com - CA	8.98
July-03	06/13/03	PitneyBowes Clickstamp - CT	4.99
	06/24/03	Stamps.com - CA	8.98
	07/12/03	PitneyBowes Clickstamp - CT	4.99
August-03	07/24/03	Stamps.com - CA	4.49
	08/10/03	PitneyBowes Clickstamp - CT	4.99
September-03	08/22/03	Walmart Supercenter - Prairie Du Chien, WI	46.23
	08/25/03	Stamps.com - CA	4.49
	09/09/03	PitneyBowes Clickstamp - CT	4.99
October-03	09/25/03	Stamps.com - CA	<u>4.49</u>
		Total	<u>\$ 8,978.54</u>

Note: Negative purchase amounts represent returned products credited back to the account.

Special Investigation of the
City of Garnavillo

Unauthorized Purchases of Office Supplies
For the period July 1, 1999 through December 31, 2003

Vendor	Invoice Date	Product Name per Invoice	Description
Reliable	07/29/99	Loony Tunes Asstd Pens	Pens
Viking	11/11/99	Amer Grtns Vrety PKXXD3	Supplies for creating greeting cards
Viking	11/11/99	Amer Grtns Quartr FXXD3	Supplies for creating greeting cards
Viking	11/11/99	Amer Grtns Half FoldXXD3	Supplies for creating greeting cards
Viking	11/11/99	20 HP Grtng Card Pr & Env	Supplies for creating greeting cards
Viking	11/11/99	Looney-Tunes Desk Pad	Looney Tunes desk pad
Viking	11/30/99	Syburrr Tiger Sftbelly	Stuffed animal designed to clean computer monitor
Viking	02/01/00	50 2pk Xtra Strnth Bayer	Medication
Reliable	02/29/00	1/4 Fold Greeting Cards	Supplies for creating greeting cards
Reliable	03/20/00	1/4 Fold Greeting Cards	Supplies for creating greeting cards
Reliable	07/12/00	M & M's Peanut Party Box	Food
Reliable	07/13/00	M & M's Plain Candy Dish	Food
Reliable	07/13/00	M & M's Millenium Party BX-PL	Food
Viking	09/26/00	Looney-Tunes Desk Pd 2001	Looney Tunes desk pad
Viking	09/26/00	10oz Whole Cashews	Food
Viking	09/26/00	15oz Caramel Corn w/ nuts	Food
Viking	09/26/00	14 oz Crème de Pirouline	Food
Viking	09/28/00	23oz Sunkist Fruit Gels	Food
Viking	10/05/00	Pad,Persnlized Memo 5C DL	Personalized memo pad
Quill	01/24/01	M & M's Milk Choc w/peanuts	Food
Viking	02/07/01	Mouse Pad - Dolphin Island	Mouse pad
Viking	02/07/01	Tasmnin Devil Mou PDXXD3	Mouse pad
Quill	02/19/01	M & M's Milk Choc w/peanuts	Food
Viking	05/09/01	14 oz Crème de Pirouline	Food
Viking	08/14/01	CDR700,GD 80 Min, 50 PC	Compact disks
Quill	08/21/01	Jet Print Photo, Graphic Paper	Photo paper
Quill	08/21/01	CD Jewel Case	Cases for compact disks
Quill	08/21/01	Imagining PPR, Ultra Gloss Finish	Photo paper
Quill	08/21/01	Brilliant Gloss finish, Paper	High quality paper
Quill	09/06/01	Quill, CD-R Mailer Single Label	Envelopes for mailing compact disks
Quill	09/06/01	Slim Line Jewel Case 5 mm	Cases for compact disks
Quill	10/19/01	Greetings 2001	Software to create greeting cards
Quill	10/19/01	Expedia streets & trips 2001	Software for maps
Viking	11/05/01	IV EMBSS Thankyou CDXXD1	Thank you cards
Viking	12/03/01	Calligraphy Kit Maxi	Calligraphy pen and ink set
Viking	12/03/01	Looney-Tunes Desk Pd 2002	Looney Tunes desk pad
Viking	01/07/02	25 No Sugar Added Cocoa	Food

Number of Units	Unit Cost	Extended Cost
1	11.88	11.88
1	14.97	14.97
1	8.96	8.96
1	8.96	8.96
1	8.89	8.89
1	8.29	8.29
1	8.98	8.98
1	10.87	10.87
5	8.96	44.80
7	8.96	62.72
2	2.99	5.98
1	8.99	8.99
2	2.99	5.98
1	5.89	5.89
1	5.47	5.47
1	5.97	5.97
1	5.48	5.48
1	7.23	7.23
1	19.99	19.99
1	4.79	4.79
1	8.98	8.98
1	8.98	8.98
2	4.79	9.58
1	5.48	5.48
1	39.99	39.99
1	13.99	13.99
2	4.98	9.96
1	13.99	13.99
1	15.99	15.99
1	5.99	5.99
1	6.99	6.99
1	29.99	29.99
1	39.99	39.99
1	8.99	8.99
1	15.99	15.99
1	9.99	9.99
2	9.89	19.78

Special Investigation of the
City of Garnavillo

Unauthorized Purchases of Office Supplies
For the period July 1, 1999 through December 31, 2003

Vendor	Invoice Date	Product Name per Invoice	Description
Reliable	01/24/02	4x6 Photo Paper, white	Photo paper
Reliable	01/24/02	Premium Photo Paper, white	Photo paper
Staples	01/31/02	IJ CD/DVD Stomp Insert	Supplies for creating compact disk labels and packaging
Staples	01/31/02	10Pk CD Jewel Case	Cases for compact disks
Quill	05/29/02	4X 700MB 80-Min CD-RW Media	Compact disks
Reliable	06/28/02	Art Explsn Grt D	Software for creating greeting cards
Staples	08/05/02	Kodak Glossy Inkjet 8.5	Photo paper
Staples	08/05/02	Kodak 2-UP 5X7 Inkjet P	Photo paper
Staples	08/05/02	Kodak Glossy Inkjet 50	Photo paper
Staples	08/05/02	Jet Print Prof. Photo 6	Photo paper
Staples	08/05/02	IJ CD/DVD Stomp Insert	Supplies for creating compact disk labels and packaging
Staples	08/05/02	Staples Prof Photo Ppr	Photo paper
Staples	08/05/02	Staples Hi Gloss Photo	Photo paper
Staples	08/05/02	Paper Jet Photo Prnt 8	Photo paper
Viking	09/11/02	LBL IJ CD/DVD 40Ct	Compact disks
Viking	09/11/02	Card Grtng Felt Ivy 20Pk	Supplies for creating greeting cards
Viking	09/11/02	20 HP Grtng Card Pr & Env	Supplies for creating greeting cards
Viking	09/11/02	Marker, CD, Lumoclr, Black	Marker for compact disks
Viking	09/11/02	Syburr Tiger Sftbelly	Stuffed animal designed to clean computer monitor
Viking	09/11/02	10Pk Jewel Cases Color	Cases for compact disks
Viking	09/11/02	Quicken Lawyr Pers Dlx	Software
Staples	09/19/02	* HP Pavilion ZE1210 Note	Laptop computer
Staples	09/19/02	Diplomat Mag 0 Gravity	Fountain pen
Reliable	09/26/02	* Targus Notepac Computer C, black	Bag for laptop computer
Viking	11/04/02	Backpack, Picnic	Picnic backpack
Viking	11/04/02	Holder, CD, Visor	Car accessory that holds compact disks
Viking	11/04/02	Calculator, Dbl, Silv	Calculator
Viking	11/04/02	Stool, Cooler, Travel	Stool designed around a cooler
Reliable	11/12/02	Inkjet Grtng Card/Envelop	Supplies for creating greeting cards
Reliable	11/12/02	CD-R Record Disk 700/80	Compact disks
Reliable	12/20/02	Laser CD/DVD Label	Labels for compact disks
Reliable	12/20/02	16X CD-R Thermal 50/spndl	Compact disks
Viking	12/27/02	Looney-Tunes Desk Pd 2003	Looney Tunes desk pad
Viking	01/07/03	Organizer, Spiral, Greet	Monthly organizer designed for greeting cards
Viking	01/07/03	Calligraphy Kit Maxi	Calligraphy Kit
Staples	04/03/03	Staples Std Gloss Photo	Photo paper
Viking	04/03/03	CD/DVD Lbls Matte Fnsh	Compact disks
Viking	04/03/03	10pk Jewel Cases	Compact disks
Reliable	04/15/03	16X CD-R Thermal 50/spndl	Compact disks

Number of Units	Unit Cost	Extended Cost
1	6.99	6.99
1	13.89	13.89
2 pk	16.49	32.98
2 pk	5.09	10.18
1	13.99	13.99
1	52.99	52.99
2 pk	9.98	19.96
1 pk	9.99	9.99
1 pk	29.99	29.99
1 pk	31.89	31.89
2 pk	14.99	29.98
1 pk	8.99	8.99
1 pk	19.94	19.94
1 pk	13.19	13.19
1	15.97	15.97
1	13.97	13.97
2	9.99	19.98
1	1.89	1.89
1	9.49	9.49
2	9.97	19.94
1	69.99	69.99
1 ea	1,299.98	1,299.98
1	7.98	7.98
1	44.99	44.99
1	14.99	14.99
1	2.99	2.99
1	4.99	4.99
1	7.99	7.99
2	18.85	37.70
10	0.62	6.20
1	24.85	24.85
1	27.89	27.89
1	10.49	10.49
1	10.99	10.99
1	16.99	16.99
5 pk	10.49	52.45
3	9.98	29.94
3	5.78	17.34
1	28.89	28.89

Special Investigation of the
City of Garnavillo

Unauthorized Purchases of Office Supplies
For the period July 1, 1999 through December 31, 2003

Vendor	Invoice Date	Product Name per Invoice	Description
Staples	04/21/03	Staples Std Gloss Photo	Photo paper
Viking	05/01/03	Potato Sticks, French's, 7	Food
Viking	05/01/03	Fat-Free Pretzels	Food
Viking	05/01/03	18 Assort Cup-A-Soup	Food
Viking	05/01/03	Cooks & Crckrs, 28 Pk XXD4	Food
Viking	05/01/03	3lb Danish Buttr Cookies	Food
Viking	05/01/03	10oz Whole Cashews	Food
Viking	05/01/03	Rice Krsp Trts, 24BXXXD4	Food
Viking	09/04/03	Organizer, Spiral, Greet	Monthly organizer designed for greeting cards
Viking	09/04/03	Organizer, Spri, Home Owners	Homeowners organizer
Viking	09/04/03	10pk Jewel Cases	Cases for compact disks
Staples	09/26/03	10Pk CD Jewel Case	Cases for compact disks
Reliable	10/15/03	Corrugated CD Mailers	Envelopes for mailing compact disks
Reliable	10/15/03	CD Mailer 6x8 .5 Foam, white	Envelopes for mailing compact disks
Reliable	10/15/03	CD-R Neon 50-Spindle 48X	Compact disks
Reliable	10/27/03	Jiffylite Self-Seal 25 pk	Bubble-cushioned mailers
			Total

* Items recovered by DCI agents during search of Linda Caspersen's residence.

Number of Units	Unit Cost	Extended Cost
5 pk	10.49	52.45
1	3.99	3.99
1	6.79	6.79
1	9.99	9.99
1	17.47	17.47
1	10.99	10.99
1	7.49	7.49
1	22.49	22.49
1	11.99	11.99
1	11.99	11.99
1	6.29	6.29
1 ea	3.98	3.98
1	19.99	19.99
1	21.99	21.99
1	25.69	25.69
1	9.79	<u>9.79</u>
		<u>\$ 2,866.93</u>

Special Investigation of the
City of Garnavillo

Charges Incurred for Personal Telephone Calls
For the period February 1, 2000 through December 31, 2003

Date of Call	Long-distance Carrier	Party Called	Party Called
03/23/00	AT&T	Kevin Dohse	Former Clerk's brother
03/23/00	MCI	Kevin Dohse	Former Clerk's brother
03/30/00	AT&T	Kevin Dohse	Former Clerk's brother
10/11/00	AT&T	Kevin Dohse	Former Clerk's brother
10/11/00	AT&T	Kevin Dohse	Former Clerk's brother
10/11/00	AT&T	Kevin Dohse	Former Clerk's brother
01/26/01	MCI	Mark A. Dohse	Former Clerk's brother
02/12/01	MCI	Mark A. Dohse	Former Clerk's brother
02/12/01	MCI	Mark A. Dohse	Former Clerk's brother
02/12/01	MCI	Mark A. Dohse	Former Clerk's brother
02/13/01	MCI	Mark A. Dohse	Former Clerk's brother
02/13/01	MCI	Mark A. Dohse	Former Clerk's brother
02/15/01	MCI	Mark A. Dohse	Former Clerk's brother
02/08/02	MCI	Mark A. Dohse	Former Clerk's brother
05/22/02	MCI	Mark A. Dohse	Former Clerk's brother
06/06/02	MCI	Kevin Dohse	Former Clerk's brother
06/14/02	MCI	Kevin Dohse	Former Clerk's brother
12/17/02	MCI	Kevin Dohse	Former Clerk's brother
12/19/02	MCI	Kevin Dohse	Former Clerk's brother
01/28/03	MCI	Mark A. Dohse	Former Clerk's brother
01/31/03	MCI	Mark A. Dohse	Former Clerk's brother
02/14/03	MCI	Mark A. Dohse	Former Clerk's brother
02/14/03	MCI	Mark A. Dohse	Former Clerk's brother
02/26/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
02/27/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
02/28/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
02/28/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
02/28/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/03/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/04/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/05/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/05/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/07/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/10/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/10/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/10/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/10/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/10/03	MCI	Shelly A. Caspersen	Former Clerk's daughter

Location Called	Duration of Call (mm:ss)	Charge
Monona, IA	3:31	0.52
Monona, IA	3:31	0.52
Monona, IA	0:51	0.13
Monona, IA	0:48	0.12
Monona, IA	0:30	0.07
Monona, IA	0:30	0.07
Alief, TX	10:00	0.70
Alief, TX	1:00	0.07
Alief, TX	14:00	0.98
Alief, TX	8:00	0.56
Alief, TX	4:00	0.28
Alief, TX	4:00	0.28
Monona, IA	1:00	0.07
Monona, IA	2:00	0.14
Monona, IA	12:00	0.84
Monona, IA	20:00	1.40
Alief, TX	8:00	0.64
Alief, TX	4:00	0.32
Alief, TX	21:00	1.89
Alief, TX	13:00	1.17
Madison, WI	14:00	1.26
Madison, WI	2:00	0.18
Madison, WI	12:00	1.08
Madison, WI	2:00	0.18
Madison, WI	2:00	0.18
Madison, WI	4:00	0.36
Madison, WI	13:00	1.17
Madison, WI	9:00	0.81
Madison, WI	4:00	0.36
Madison, WI	6:00	0.54
Madison, WI	2:00	0.18
Madison, WI	1:00	0.09
Madison, WI	2:00	0.18
Madison, WI	5:00	0.45
Madison, WI	9:00	0.81

Special Investigation of the
City of Garnavillo

Charges Incurred for Personal Telephone Calls
For the period February 1, 2000 through December 31, 2003

Date of Call	Long-distance Carrier	Party Called	Party Called
03/10/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/10/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/11/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/11/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/12/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/12/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/12/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/13/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/13/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/13/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/17/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/18/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/18/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/18/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/19/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/19/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/19/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/20/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/25/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/25/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/25/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/27/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/27/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/27/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/28/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
03/28/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/02/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/02/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/02/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/02/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/04/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/04/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/07/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/07/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/07/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/08/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/09/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/11/03	MCI	Shelly A. Caspersen	Former Clerk's daughter

Location Called	Duration of Call (mm:ss)	Charge
Madison, WI	2:00	0.18
Madison, WI	2:00	0.18
Madison, WI	4:00	0.36
Madison, WI	9:00	0.81
Madison, WI	3:00	0.27
Madison, WI	1:00	0.09
Madison, WI	9:00	0.81
Madison, WI	1:00	0.09
Madison, WI	9:00	0.81
Madison, WI	1:00	0.09
Madison, WI	2:00	0.18
Madison, WI	3:00	0.27
Madison, WI	1:00	0.09
Madison, WI	5:00	0.45
Madison, WI	4:00	0.36
Madison, WI	1:00	0.09
Madison, WI	2:00	0.18
Madison, WI	7:00	0.63
Madison, WI	2:00	0.18
Madison, WI	13:00	1.17
Madison, WI	9:00	0.81
Madison, WI	1:00	0.09
Madison, WI	2:00	0.18
Madison, WI	3:00	0.27
Madison, WI	8:00	0.72
Madison, WI	4:00	0.36
Madison, WI	6:00	0.54
Madison, WI	17:00	1.53
Madison, WI	3:00	0.27
Madison, WI	1:00	0.09
Madison, WI	3:00	0.27
Madison, WI	1:00	0.09
Madison, WI	2:00	0.18
Madison, WI	1:00	0.09
Madison, WI	3:00	0.27
Madison, WI	9:00	0.81
Madison, WI	1:00	0.09
Madison, WI	4:00	0.36

Special Investigation of the
City of Garnavillo

Charges Incurred for Personal Telephone Calls
For the period February 1, 2000 through December 31, 2003

Date of Call	Long-distance Carrier		Party Called
04/11/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/11/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/15/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/16/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/17/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/17/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/17/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/17/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/18/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/21/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/22/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/22/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/23/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/24/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/25/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/25/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/29/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
04/30/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
05/01/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
05/02/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
05/12/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
05/13/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
05/14/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
05/16/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
05/21/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
05/27/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
05/27/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
06/10/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
06/17/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
06/19/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
06/20/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
06/27/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
06/30/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
07/08/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
07/10/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
07/14/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
07/21/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
07/21/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
07/25/03	MCI	Shelly A. Caspersen	Former Clerk's daughter

Location Called	Duration of Call (mm:ss)	Charge
Madison, WI	1:00	0.09
Madison, WI	6:00	0.54
Madison, WI	1:00	0.09
Madison, WI	1:00	0.09
Madison, WI	1:00	0.09
Madison, WI	5:00	0.45
Madison, WI	4:00	0.36
Madison, WI	2:00	0.18
Madison, WI	12:00	1.08
Madison, WI	1:00	0.09
Madison, WI	1:00	0.09
Madison, WI	6:00	0.54
Madison, WI	9:00	0.81
Madison, WI	10:00	0.90
Madison, WI	1:00	0.09
Madison, WI	4:00	0.36
Madison, WI	1:00	0.09
Madison, WI	1:00	0.09
Madison, WI	2:00	0.18
Madison, WI	4:00	0.36
Madison, WI	2:00	0.18
Madison, WI	1:00	0.09
Madison, WI	4:00	0.36
Madison, WI	6:00	0.54
Madison, WI	4:00	0.36
Madison, WI	3:00	0.27
Madison, WI	6:00	0.54
Madison, WI	1:00	0.09
Madison, WI	1:00	0.09
Madison, WI	1:00	0.09
Madison, WI	3:00	0.27
Madison, WI	4:00	0.36
Madison, WI	4:00	0.36
Madison, WI	2:00	0.18
Madison, WI	1:00	0.09
Madison, WI	25:00	2.25
Madison, WI	4:00	0.36
Madison, WI	1:00	0.09
Madison, WI	7:00	0.63

Special Investigation of the
City of Garnavillo

Charges Incurred for Personal Telephone Calls
For the period February 1, 2000 through December 31, 2003

Date of Call	Long-distance Carrier	Party Called	Party Called
07/25/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
07/25/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
07/31/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/04/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/04/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/05/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/06/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/06/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/06/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/06/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/06/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/07/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/08/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/08/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/14/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/15/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/20/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
08/21/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/09/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/09/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/11/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/18/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/18/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/18/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/22/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/22/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/24/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/29/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
09/30/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
10/01/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
10/02/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
10/02/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
10/02/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
10/03/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
10/29/03	MCI	Shelly A. Caspersen	Former Clerk's daughter
02/15/97	MCI	Kevin Dohse	Former Clerk's brother
06/04/26	MCI	Kevin Dohse	Former Clerk's brother

Location Called	Duration of Call (mm:ss)	Charge
Madison, WI	7:00	0.63
Madison, WI	12:00	1.08
Madison, WI	2:00	0.18
Madison, WI	6:00	0.54
Madison, WI	23:00	2.07
Madison, WI	1:00	0.09
Madison, WI	3:00	0.27
Madison, WI	2:00	0.18
Madison, WI	1:00	0.09
Madison, WI	5:00	0.45
Madison, WI	26:00	2.34
Madison, WI	2:00	0.18
Madison, WI	15:00	1.35
Madison, WI	1:00	0.09
Madison, WI	3:00	0.27
Madison, WI	2:00	0.18
Madison, WI	2:00	0.18
Madison, WI	3:00	0.27
Madison, WI	3:00	0.27
Madison, WI	11:00	0.99
Madison, WI	1:00	0.09
Madison, WI	3:00	0.27
Madison, WI	1:00	0.09
Madison, WI	10:00	0.90
Madison, WI	1:00	0.09
Madison, WI	1:00	0.09
Madison, WI	2:00	0.18
Madison, WI	1:00	0.09
Madison, WI	2:00	0.18
Madison, WI	1:00	0.09
Madison, WI	2:00	0.18
Madison, WI	1:00	0.09
Madison, WI	1:00	0.09
Madison, WI	1:00	0.09
Monona, IA	4:00	0.28
Monona, IA	2:00	0.14
	<u>697:41</u>	<u>\$ 61.53</u>

Special Investigation of the
City of Garnavillo

Unsupported Reimbursements to Former City Clerk
For the period July 1, 1999 through December 31, 2003

Check Number	Check Date	Description Per Claim	Mileage	Meals	Supplies
8076	09/10/99	Mileage to Manchester 8-4-99 meeting 85 Miles	\$ 22.10	-	-
8627	05/09/00	78 Miles	20.28	4.76	-
9492	05/10/01	Linda Reimburse Mileage Manchester 94 miles	24.44	-	-
9861	10/10/01	Mileage Marquette grant 34 miles, Elkader papers 22 miles, 56 miles	14.56	-	-
10526	07/10/02	Linda mileage Dubuque 130 miles 6-11-02 IPERS meeting	33.80	-	-
10982	01/13/03	Linda Caspersen 100 miles meeting 12-4-02 Oelwein	26.00	-	18.41
11265	05/09/03	Linda C. mileage 144 miles meeting Monticello; Linda Caspersen meeting Dubuque 3-5-03 102 miles	63.96	-	-
12919	10/08/03	<i>No claim found; comments on check stub indicate mileage</i>	70.98	-	31.27
13064	12/08/03	Linda 11-20-03 Mileage to meeting 60 miles	15.60	-	-
Totals			<u>\$ 291.72</u>	<u>4.76</u>	<u>49.68</u>

Note: As explained on page 9, supporting documentation was not retained for medical reimbursements made to any City employees. Therefore, we are not able to determine the accuracy of the reimbursements.

Amount Questioned	Medical Reimbursement	Total Check Amount
22.10	38.76	82.96
25.04	66.50	116.58
24.44	121.45	170.33
14.56	317.99	347.11
33.80	16.60	84.20
44.41	28.06	116.88
63.96	18.06	145.98
102.25	50.40	254.90
15.60	107.92	139.12
<u>346.16</u>	<u>765.74</u>	<u>1,458.06</u>

Report on the Special Investigation of the
City of Garnavillo

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Billie Jo Heth, Staff Auditor
Kristin Harang, CPA, Staff Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State