FORT ATKINSON PUBLIC LIBRARY
FORT ATKINSON, IOWA

AGREED-UPON PROCEDURES REPORT

August 21, 2006

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INDEPENDENT ACCOUNTANT'S REPORT

Fort Atkinson Public Library Board
Fort Atkinson Public Library
Fort Atkinson, Iowa

We have performed certain procedures described in Exhibit A, which were agreed to by Fort Atkinson Public Library Board, on selected accounting records and transactions of Fort Atkinson Public Library, for the period beginning March 1, 2001 and ending April 30, 2004. Fort Atkinson Public Library's management is responsible for the Library's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the specified accounts and items. Accordingly, we do not express such an opinion. Our findings, observations and recommendations relative to internal control matters were limited to those which came to our attention in connection with performing the aforementioned agreed-upon procedures, and not from obtaining an understanding of internal control. Accordingly, there may be other internal control matters which are not reported. We do not express an opinion regarding the effectiveness of the entity's internal control structure over financial reporting.

This report relates only to the accounts and items specified in our arrangement letter to you and does not extend to any financial statements of Fort Atkinson Public Library, taken as a whole.

This report is intended solely for the use of the Fort Atkinson Public Library Board, City Council of Fort Atkinson, Iowa, Office of Auditor of State, and the Winneshiek County Attorney and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Hacker, Nelson & Co., P.C.

Decorah, Iowa
August 21, 2006

SUMMARY OF FINDINGS AND OBSERVATIONS

GENERAL

This section of the report summarizes our findings and observations as a result of performing the procedures described in the attached Exhibit A.

Findings and observations related to conformity with U.S. generally accepted accounting principles were limited to information that came to our attention in connection with performing the procedures described in the attached Exhibit A, which are substantially less in scope than an audit conducted in accordance with generally accepted auditing standards. Accordingly, we make no representation as to whether all adjustments necessary to be in conformity with generally accepted accounting principles have been identified and disclosed in this summary.

RECEIPTS

Funds received from the State for Public Library use were not deposited into bank accounts for a month after receiving them.

DISBURSEMENTS

Many of the credit card disbursements tested appeared to be for personal use and were not accompanied by receipts explaining the purchases. For example, there were many credit card charges to gas stations that were coded to the purchase of videos; however, the credit card statement stated that the charge was paid at the pump implying that the charge was for gasoline only. Many of the credit card purchases were made at locations out of the local area of the Library and even out of state. In addition to the purchases that lacked supporting documentation to demonstrate Library use, there were cash advances drawn against the credit card accompanied by service charges for the advances. Furthermore, the telephone bill included many long distance charges to various cities including the former director's home town.

The former director and a former member of the Library Board made personal purchases that they noted as such on the invoices, which were to be paid back to the Library. However, we could not find complete information in the Library or the City Clerk records that noted the amounts charged and the amounts paid in full. These personal orders took improper advantage of the Library's sales tax exempt status.

In the Board minutes of March 2003 there was approval of the former director's ability to continue placing personal orders only if the former director paid the amount of the purchases directly to the vendor. This action left the Library at risk and liable for overdue account balances that the former director had not paid the vendor.

The former director made many purchases of books and videos for the Library at retail stores (such as Wal-Mart, Target, and Kmart), gas stations (Kwik Star and Lickety Spilt), bookstores, and also some purchases through her child's school book orders. The Library has established distributors that books and videos could have purchased through at a wholesale and sales tax exempt price.

SUMMARY OF FINDINGS AND OBSERVATIONS

INVENTORY

Of the 20 inventory items tested from invoices, only 8 items could be found without difficulties. In addition, two of the items tested were found to be in the inventory, but it was unknown who had them. This finding may suggest that your system may not be confirming overdue books correctly and possibly incorrectly calculating past due fees.

The current librarian suggested possibilities for why only a few of the books could be found in the system. They include the following: not all vendors list authors on the invoices, so we could not also search by author; titles on the invoices may not be the exact titles that are on the books and therefore in the system; and, lastly, the books could have been "weeded" for book sales.

During this selected time period the Library Board required the former director to report on the materials added into circulation on a monthly basis. This Materials Added Report did not list the titles of the materials; therefore, it would not have been possible for the Board to verify from the invoices that those materials were indeed put into Library circulation.

PAYROLL

Many of the payroll records, timesheets and payroll registers, maintained by the Library and the City Clerk were incomplete until January 2003. Of the payroll checks tested one was calculated using a lower wage rate than had been approved by the Library Board; while another payroll check included the amount for a mileage reimbursement.

Two payroll checks cleared the bank for more than was recalculated and/or more than was recorded on the payroll register, specifically one of the payroll checks cleared for $161.28 more than was recorded in the City Clerk's payroll register and $210.37 more than the amount we recalculated the check should have been for.

DETAILED FINDINGS

The former library director placed personal orders through Library distributors and made personal charges on the Library credit card. Some of these charges were listed as such on the invoices, of these purchases the Library Board had indicated that the former director was to reimburse the Library or pay her portion of the bill directly to the vendor. These charges totaled $875.13. The former director's balance due was not paid in full because payments did not clear the bank due to nonsufficient funds and two of the three amounts said to be paid in cash do not have a record of receipt from the City Clerk, leaving $108.59 still due to the Library. A summary of the admitted personal charges are amounts received from the former director are included in Exhibit B.

Over the course of the former director's employment she made numerous long distance phone calls to her home in Cresco and to family and friends in Charles City and Mason City; even though the Board had told her personal long distance calls could only be made in an emergency. The total bill of all long distance calls to Cresco, Charles City, and Mason City over the course of her employment was $214.35; however, we were able to verify that $176.28 of the charges were indeed personal calls. Exhibit C summarizes the charges for long distance calls.

SUMMARY OF FINDINGS AND OBSERVATIONS

Exhibit D presents a summary of purchases made at retail stores, from vendors, and purchased on the Library credit card that could be substantiated as improper by the invoice or the account statement. All of these items appear to be personal, but were not identified by the former director as being personal. These charges total $426.86 and include items such as an ATM cash advance that the former director identified as a purchase of books, the credit card for the cash advances, and purchases of gas at the pump; which were identified by the former director as purchases of videos and story hour items.

Items that appeared improper; however, could not be specifically identified as such from the receipt or invoice are summarized in Exhibit E. These items are described as suspicious because it could not be determined if these items were personal or in fact used for Library purchases. Examples of the suspicious charges include cereal purchased from Wal-Mart, adult sized t-shirts purchased for summer reading program supplies, books purchased at the Milwaukee County Zoo, story hour items purchased through Build-A-Bear Workshop. The suspicious charges that appear improper, but could not be specifically identified as such totaled $1,088.44. In the table below this amount is not included in the total for the improper charges; however, it could possibly be included.

Exhibit E also summarizes other suspicious purchases made on the Library credit card that did not include any receipts, invoices, or purchase orders with the statements to support that the purchases were in fact what the former director identified them as and for Library use. These suspicious charges total $5,621.36. The main reason that we have included these charges in our findings is because we were unable to determine what was purchased. Many of the credit card charges were placed with Amazon.com and at Wal-Mart. The Library had established accounts with both of these vendors, in which they received statements listing the specific items purchased. However, when purchases were made through these vendors and at other retail stores (Target and K-Mart) the specific items purchased were not listed on the credit card statement and the Board did not require the retention of receipts and invoices for these purchases.

Table 1

Description	Reference	Amount	Suspicious Amounts
Admitted Personal Charges	Exhibit B	875.13	
Long Distance Phone Charges:			
Personal	Exhibit C	176.28	
Suspicious	Exhibit C		38.07
Improper Charges	Exhibit D	426.86	
Suspicious Charges:			
With a Receipt	Exhibit E		1,088.44
Without a Receipt	Exhibit E		5,621.36
Total Improper Charges		1,478.27	
Less: Amt. Paid & Received	Exhibit B	766.54	
Net Improper Charges		$ 711.73	
Total Suspicious			$ 6,747.87

The former director made $3,797.20 of book and video purchases at retail stores, gas stations, through her child's school book orders, and credit card purchases from established distributors with library account, online shopping sites, and EBay. All of these items were purchased at retail prices instead of wholesale and probably included sales tax. Circulation materials should have been purchased through vendor accounts, not on the Library credit card and not at retail stores or gas stations. It would have been more cost effective for the Library's budget and sales tax would not have been charged to the Library. A summary of these purchases is detailed in Exhibit F.

Another problem with the Library credit card is that the former director used it to make many purchases at locations outside of the area. The majority of the location purchases were made in Cresco, Charles City, and Mason City. Purchases were also made in locations as far away as Milwaukee, WI; Rockford, IL; Coralville, IA; Bloomington, MN; and Denver, CO. The former director should not have been authorized to have unlimited access to the Library credit card. Exhibit G summarizes the locations of the credit card purchases.

SUMMARY OF RECOMMENDATIONS

GENERAL

This section of the report summarizes our recommendations as a result of performing the procedures described in the attached Exhibit A.

Recommendations related to conformity with U.S. generally accepted accounting principles were limited to information that came to our attention in connection with performing the procedures described in the attached Exhibit A, which are substantially less in scope than an audit conducted in accordance with generally accepted auditing standards. Accordingly, we make no representation as to whether all adjustments necessary to be in conformity with generally accepted accounting principles have been identified and disclosed in this summary.

RECEIPTS

State funds received for Public Library use should be deposited immediately to deter any possible misappropriation. In addition, the Board should verify, by use of the bank statements, that state funds have indeed been deposited immediately.

DISBURSEMENTS

We suggest much greater control over the use of the Library credit card and further review of the need for a Library credit card. If a credit card is needed by the Library we suggest stricter guidelines for who can use it, who can authorize use of it, where it is kept, what type of purchases can be made with it, as well as whether prior approval is needed for credit card purchases.

We also advise the Board to review and approve invoices prior to payment. If invoices must be paid before the Board meetings, advise the City Clerk to notify the Board of any unusual purchases before charges are paid. If credit card purchases are made, we recommend the Board require the retention of receipts, invoices and any purchase orders that support all credit card purchases in order to verify that these purchases are in fact for proper Library use. Any credit card charges lacking supporting documentation should be paid for by the responsible party.

We advise that personal orders placed through Library vendors not be allowed, even if the personal amounts are to be paid back to the Library or directly to the distributors. The Library will still be liable to pay their distributors for unpaid amounts and checks paid with nonsufficient funds.

INVENTORY

We suggest that, if possible, the Library add further controls to the inventory system which will allow you to search for items by vendor, invoice number, and by words in the titles, not only the title. The monthly Materials Added Report should include a section that lists the titles of the materials added. Listing the titles will allow the Board to be able to verify that items purchased were put into circulation by cross checking the report with the invoices. A system should also be maintained to record which items have been "weeded" and sold. This type of system will allow you to know if missing books truly are missing or if they simply have been sold.

We also suggest that you reassess your inventory and circulation system for any further problems that did not come to our attention during the agreed-upon procedures.

PAYROLL

We suggest that complete payroll records be kept by the City Clerk. Reimbursements should be paid with separate checks that note what the reimbursement is for. In addition, we suggest that the Library Board compare the timesheets to payroll registers to verify payment of correct wage rate and hours, prior to timesheet approval.

EXHIBIT A: DESCRIPTION OF PROCEDURES FOR SELECTED ACCOUNTING RECORDS AND TRANSACTIONS

PROCEDURES TO BE PERFORMED TO SELECTED ACCOUNTING RECORDS AND TRANSACTIONS OF FORT ATKINSON PUBLIC LIBRARY AS REFERRED TO IN THE JULY 5, 2006 ARRANGEMENT LETTER

In connection with our engagement, the procedures to be performed are summarized as follows:

Commence the engagement on a date selected by Hacker, Nelson & Co., P.C., and agreed to by Fort Atkinson Public Library Board.

I. Disbursements

A. Obtain from management of Fort Atkinson Public Library disbursements listing for the period beginning March 1, 2001, and ending April 30, 2004. Verify disbursements to bank statements and canceled checks on a sample basis.

B. Test the clerical accuracy of disbursements to supporting vendor invoices provided by Fort Atkinson Public Library on a sample basis for the period beginning March 1, 2001, and ending April 30, 2004.

C. Review of vendors receiving disbursements to determine appropriateness of payment by Fort Atkinson Public Library, under the Code of Iowa, for the period beginning March 1, 2001, and ending April 30, 2004.

D. Obtain from management of Fort Atkinson Public Library the inventory listing of the Library as of the date of fieldwork. Test the clerical accuracy of disbursements for inventory items for the period beginning March 1, 2001, and ending April 30, 2004, against the inventory listing provided by management on a sample basis.

E. Confirm state payments to the Fort Atkinson Library with the State of Iowa. Reconcile confirmed receipts to bank statements for the period March 1, 2001 to April 30, 2004.

F. Obtain details of all credit card transactions paid for by Library funds during the period March 1, 2001, and ending April 30, 2004. Items and services via credit card will be reviewed for compliance with Iowa Code.

G. Obtain from management of Fort Atkinson Public Library payroll listing for the period beginning March 1, 2001 and ending April 30, 2004. Verify payroll listing to bank statements and cancelled checks.

H. Test the clerical accuracy of payroll to supporting time sheets and payroll reports provided by Fort Atkinson Public Library for the period beginning March 1, 2001 and ending April 30, 2004.

II. Deposits

A. Obtain from management of Fort Atkinson Public Library bank statements for the period beginning March 1, 2001 and ending April 30, 2004. Review bank deposits to verify deposits of cash.

B. Compare listing of state and county contributions to bank deposits.

III. Obtain from management of Fort Atkinson Public Library general ledgers for the period beginning March 1, 2001 to April 30, 2004. Review entries from improper entries for the purpose of the Fort Atkinson Public Library.

Exhibit B

Fort Atkinson Public Library
Summary of Admitted Personal Charges
March 1, 2001 - April 30, 2004

Date	Vendor	Description	Total	Amount Paid	Paid to Vendor	Paid to Library	City Clerk Receipt	Explanation
10/25/2001	Mystery Guild	Movie	19.99	19.99	ck #1022			
11/8/2001	Baker & Taylor	books	22.42	22.42		ck #1046	# 552	
12/14/2001	Oriental Trading Co.	craft supplies	7.90					
12/18/2001	Fatbrain	books	15.44					
1/6/2002	LTD		45.76	45.76		ck #1125	# 565	
1/9/2002	Oriental Trading Co.	craft supplies	1.95	1.95		ck #1125	# 565	
2/19/2002				57.43		cash	none	
3/8/2002	Baker & Taylor	books	9.19	9.19		ck #1162	# 573	
4/6/2002	Barnes & Noble	books	29.97	29.97	ck #1215			
5/8/2002	Baker & Taylor	books	7.93	7.93		ck #1249	# 578	
5/20/2002	Baker & Taylor	books	3.66	3.66	ck #1279			
6/3/2002	Barnes & Noble	books	6.99	6.99	ck #1283			
6/17/2002	Amazon.com	books	20.48	20.48		ck #1304	# 586	
7/18/2002	Elan- WWF shop		14.90					
8/5/2002	Amazon.com	books	24.50	24.50	ck #1416			
8/8/2002	Elan- BMG Music Service		38.13					
8/14/2002	Elan- Counrty Kitchen		23.57					
8/26/2002	Elan- Cresco Bank	Cash Advance	101.50	101.50	ck #1425			
9/12/2002	Elan- Col House DVD Club		26.86	26.88	ck #1425			
10/4/2002	Elan- American Woodcrafters		22.79					
10/22/2002	Scholastic Book Order	in Carrie's kid's name	34.90	34.90				Per expense reports, library only paid for books Carrie designated as library books
10/23/2002	Elan- Cambridge Inn, Belvidere IL		46.30	46.30		ck #1540	# 614	
11/1/2002	Scholastic Book Order	in Carrie's kid's name	21.85	21.85				Per expense reports, library only paid for books Carrie designated as library books
12/8/2002	Elan- Wal-mart		32.19					
12/8/2002	Elan- Wal-mart		34.98					
12/10/2002	Elan- American Woodcrafters		25.38					
12/14/2002	Elan- Crayola.com		31.17					
12/14/2002	Elan- Wal-mart		30.95					
12/28/2002	Elan- Pizza Hut, Mason City		18.08					
1/11/2003	Elan- Kwik Star, Cresco		27.14					
1/11/2003	Elan- Witches Stiches		9.00					

Exhibit B
(Continued)

Fort Atkinson Public Library
Summary of Admitted Personal Charges
March 1, 2001 - April 30, 2004

Date	Vendor	Description	Total	Amount Paid	Paid to Vendor	Paid to Library	City Clerk Receipt	Explanation
2/6/2003	Elan- Amoco, Cresco		54.80					
3/18/2003				50.00		ck #1592	# 621	Non Sufficient Funds
3/18/2003				104.74		ck #1652	#624	
4/19/2003	Wal-mart		27.53	27.53	ck #1743			
5/19/2003				150.00		ck #1724	# 627	
10/21/2003				40.00		ck #1926	#998	
11/15/2003	Amazon.com	3 books	36.93	36.93		cash		
1/5/2004				20.00		cash	#1023	
TOTAL			875.13	910.90				
				57.43	No receipt			
				36.93	No receipt			
				50.00	NSF			
AMOUNT PAID & ACCOUNTED FOR				766.54				
AMOUNT STILL DUE			108.59					

Note: March 18, 2003 - Personal orders were authorized if paid directly to the vendor.

Exhibit C

Fort Atkinson Public Library
Summary of Personal Long Distance Phone Charges
March 1, 2001 - April 30, 2004

Date	City	Number	Amount	Admitted Personal	Personal Amount
3/9/2001	Cresco	319-547-2101	0.33		-
3/9/2001	Cresco	319-547-4303	0.33		-
3/9/2001	Cresco	319-547-4223	0.10		-
3/21/2001	Cresco	319-547-4603	0.07		-
3/23/2001	Cresco	319-547-4603	0.40		-
3/24/2001	Cresco	319-547-4603	0.48		-
3/30/2001	Charles City	641-228-2479	0.09	x	0.09
4/2/2001	Cresco	319-547-4603	0.76		-
4/3/2001	Charles City	641-228-2479	0.51	x	0.51
4/3/2001	Cresco	319-547-4603	0.07		-
4/4/2001	Charles City	641-228-2479	0.07	x	0.07
4/4/2001	Charles City	641-228-2479	0.12	x	0.12
4/6/2001	Cresco	319-547-4603	0.98		-
4/9/2001	Cresco	319-547-4603	0.27		-
4/10/2001	Cresco	319-547-4603	0.63		-
4/10/2001	Mason City	641-424-6341	0.28		-
4/10/2001	Cresco	319-547-5555	0.42		-
4/11/2001	Charles City	641-228-2479	1.08	x	1.08
4/11/2001	Cresco	319-547-4603	1.12		-
4/16/2001	Cresco	319-547-4603	0.69		-
4/17/2001	Cresco	319-547-4603	0.63		-
4/20/2001	Cresco	319-547-3006	0.07		-
4/20/2001	Cresco	319-547-4603	0.66		-
4/21/2001	Charles City	641-228-2479	0.40	x	0.40
4/23/2001	Cresco	319-547-4603	1.12		-
4/23/2001	Charles City	641-228-2479	0.94	x	0.94
4/25/2001	Charles City	641-228-2479	1.99	x	1.99
4/25/2001	Cresco	319-547-4603	1.45		-
4/26/2001	Cresco	319-547-4603	1.14		-
4/26/2001	Cresco	319-547-5612	0.16		-
4/26/2001	Mason City	641-424-3082	5.07		-
4/27/2001	Cresco	319-547-3006	0.07		-
4/27/2001	Cresco	319-547-4725	0.56	x	0.56
4/27/2001	Cresco	319-547-4603	0.41		-
4/30/2001	Cresco	319-547-4603	1.63		-
5/2/2001	Charles City	641-228-2479	1.28	x	1.28
5/2/2001	Cresco	319-547-1089	1.63		-
5/4/2001	Charles City	641-228-2479	1.05	x	1.05
5/5/2001	Charles City	641-228-2479	0.14	x	0.14
5/7/2001	Charles City	641-228-2479	0.10	x	0.10
5/10/2001	Cresco	319-547-5612	0.12		-
5/10/2001	Charles City	641-228-7419	0.16	x	0.16
5/10/2001	Charles City	641-228-2479	1.53	x	1.53
5/11/2001	Charles City	641-228-2479	0.12	x	0.12
5/11/2001	Cresco	319-547-3006	0.07		-
5/12/2001	Charles City	641-228-2479	0.23	x	0.23
5/14/2001	Charles City	641-228-2479	0.66	x	0.66
5/18/2001	Cresco	319-547-3006	0.07		-
5/18/2001	Charles City	641-228-2479	1.10	x	1.10
5/23/2001	Charles City	641-228-2479	0.42	x	0.42

Exhibit C
(Continued)

Fort Atkinson Public Library
Summary of Personal Long Distance Phone Charges
March 1, 2001 - April 30, 2004

Date	City	Number	Amount	Admitted Personal	Personal Amount
5/23/2001	Cresco	319-547-1089	0.13		-
5/25/2001	Charles City	641-228-2479	1.45	x	1.45
6/1/2001	Cresco	319-547-3006	0.26		-
6/1/2001	Charles City	641-228-2479	0.41	x	0.41
6/2/2001	Charles City	641-228-2479	0.07	x	0.07
6/4/2001	Cresco	319-547-1732	0.33	x	0.33
6/6/2001	Charles City	641-228-2479	0.19	x	0.19
6/6/2001	Cresco	319-547-1732	0.68	x	0.68
6/6/2001	Charles City	641-228-2479	1.01	x	1.01
6/15/2001	Cresco	319-547-1732	0.63	x	0.63
6/19/2001	Cresco	319-547-1732	0.40	x	0.40
6/19/2001	Cresco	319-547-1732	0.14	x	0.14
6/20/2001	Cresco	319-547-1732	0.45	x	0.45
6/20/2001	Cresco	319-547-1732	0.28	x	0.28
6/22/2001	Charles City	641-228-2479	0.07	x	0.07
6/22/2001	Charles City	641-228-2479	0.07	x	0.07
6/27/2001	Cresco	319-547-5612	0.23		-
7/6/2001	Cresco	319-547-4275	0.41		-
7/6/2001	Cresco	319-547-3006	0.24		-
7/9/2001	Charles City	641-228-6586	0.24		-
7/10/2001	Cresco	319-547-1732	0.07	x	0.07
7/13/2001	Cresco	319-547-4725	0.61	x	0.61
7/13/2001	Cresco	319-547-1732	0.79	x	0.79
7/16/2001	Cresco	319-547-1732	1.28	x	1.28
7/16/2001	Charles City	641-228-2479	0.26	x	0.26
7/18/2001	Cresco	319-547-1732	0.07	x	0.07
7/20/2001	Charles City	641-228-2479	0.07	x	0.07
7/20/2001	Cresco	319-547-1732	0.07	x	0.07
7/25/2001	Cresco	319-547-1732	0.19	x	0.19
7/27/2001	Cresco	319-547-4725	0.38	x	0.38
7/30/2001	Charles City	641-228-2479	1.22	x	1.22
7/31/2001	Cresco	319-547-1732	0.07	x	0.07
8/1/2001	Cresco	319-547-2658	0.07		-
8/1/2001	Cresco	319-547-2658	1.08		-
8/1/2001	Cresco	319-547-4704	1.10		-
8/1/2001	Cresco	319-547-1732	0.07	x	0.07
8/1/2001	Charles City	641-228-2479	0.86	x	0.86
8/3/2001	Charles City	641-228-2479	0.62	x	0.62
8/3/2001	Cresco	319-547-4725	0.55	x	0.55
8/6/2001	Cresco	319-547-2303	0.07		-
8/16/2001	Cresco	319-547-1732	0.07	x	0.07
8/17/2001	Charles City	641-228-2479	0.51	x	0.51
8/17/2001	Cresco	319-547-4704	0.07		-
8/17/2001	Cresco	319-547-1089	0.07		-
8/21/2001	Cresco	319-547-1732	0.07	x	0.07
8/21/2001	Cresco	319-547-1732	0.09	x	0.09
8/21/2001	Cresco	319-547-1732	0.73	x	0.73
8/24/2001	Cresco	319-547-1732	1.10	x	1.10
8/25/2001	Cresco	319-547-1732	0.54	x	0.54

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Fort Atkinson Public Library
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March 1, 2001 - April 30, 2004

Date	City	Number	Amount	Admitted Personal	Personal Amount
8/27/2001	Cresco	319-547-1732	0.37	x	0.37
8/27/2001	Charles City	641-228-2479	0.45	x	0.45
8/31/2001	Charles City	641-228-2479	0.80	x	0.80
9/4/2001	Cresco	319-547-1732	0.59	x	0.59
9/5/2001	Charles City	641-228-2479	0.90	x	0.90
9/7/2001	Cresco	563-547-4725	0.73	x	0.73
9/14/2001	Charles City	641-228-2479	0.45	x	0.45
9/14/2001	Cresco	563-547-4725	0.70	x	0.70
9/14/2001	Cresco	563-547-1732	0.07	x	0.07
9/21/2001	Cresco	563-547-4725	0.65	x	0.65
9/21/2001	Charles City	641-228-2479	0.62	x	0.62
10/2/2001	Charles City	641-228-2479	0.30	x	0.30
10/19/2001	Charles City	641-228-2479	0.12	x	0.12
10/22/2001	Cresco	563-547-1732	0.09	x	0.09
10/23/2001	Cresco	563-547-1732	1.29	x	1.29
10/23/2001	Charles City	641-228-2479	0.62	x	0.62
10/23/2006	Cresco	563-547-1732	0.07	x	0.07
10/25/2001	Cresco	563-547-1732	0.16	x	0.16
10/30/2001	Cresco	563-547-1732	0.83	x	0.83
11/5/2001	Cresco	563-547-1732	0.24	x	0.24
11/6/2001	Cresco	563-547-1732	0.66	x	0.66
11/6/2001	Charles City	641-228-2479	0.42	x	0.42
11/7/2001	Charles City	641-228-2479	0.19	x	0.19
11/9/2001	Charles City	641-228-2479	1.28	x	1.28
11/9/2001	Cresco	563-547-1732	0.07	x	0.07
11/9/2001	Cresco	563-547-1732	0.09	x	0.09
11/14/2001	Cresco	563-547-1732	0.33	x	0.33
11/14/2001	Cresco	563-547-1732	0.12	x	0.12
11/17/2001	Cresco	563-547-1732	0.41	x	0.41
11/23/2001	Charles City	641-228-2479	0.35	x	0.35
11/26/2001	Cresco	563-547-1732	0.24	x	0.24
11/28/2001	Charles City	641-228-2479	0.73	x	0.73
11/28/2001	Cresco	563-547-1732	0.14	x	0.14
12/7/2001	Cresco	563-547-1732	0.07	x	0.07
12/7/2001	Charles City	641-228-2479	0.69	x	0.69
12/11/2001	Charles City	641-228-7419	1.17	x	1.17
12/13/2001	Charles City	641-228-2479	0.17	x	0.17
12/13/2001	Cresco	563-547-1732	0.70	x	0.70
12/14/2001	Cresco	563-547-1732	0.07	x	0.07
12/15/2001	Charles City	641-228-2479	0.07	x	0.07
12/15/2001	Charles City	641-228-7419	0.07	x	0.07
12/15/2001	Charles City	641-228-7419	0.70	x	0.70
12/18/2001	Cresco	563-547-1732	1.17	x	1.17
12/21/2001	Charles City	641-228-2479	1.04	x	1.04
12/26/2001	Charles City	641-228-7419	0.07	x	0.07
1/4/2002	Cresco	563-547-4725	0.69	x	0.69
1/4/2002	Charles City	641-228-2479	0.89	x	0.89
1/9/2002	Cresco	563-547-1732	0.54	x	0.54
1/9/2002	Mason City	641-424-1935	0.30		-

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Fort Atkinson Public Library
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Date	City	Number	Amount	Admitted Personal	Personal Amount
1/11/2002	Charles City	641-228-2479	0.49	x	0.49
1/14/2002	Cresco	563-547-1732	0.66	x	0.66
1/16/2002	Charles City	641-228-2479	0.33	x	0.33
1/21/2002	Cresco	563-547-1732	0.87	x	0.87
1/28/2002	Cresco	563-547-1732	0.63	x	0.63
1/29/2002	Charles City	641-228-2479	1.85	x	1.85
1/30/2002	Cresco	563-547-2300	0.20		-
1/30/2002	Charles City	641-228-2479	0.07	x	0.07
1/30/2002	Charles City	641-228-2479	0.55	x	0.55
2/4/2002	Cresco	563-547-1732	1.28	x	1.28
2/4/2002	Charles City	641-228-7419	2.17	x	2.17
2/5/2002	Cresco	563-547-1732	1.04	x	1.04
2/6/2002	Cresco	563-547-1732	0.07	x	0.07
2/6/2002	Cresco	563-547-1732	1.80	x	1.80
2/9/2002	Charles City	641-228-7419	1.32	x	1.32
2/14/2002	Cresco	563-547-2540	0.13		-
2/15/2002	Charles City	641-228-2479	0.34	x	0.34
2/15/2002	Charles City	641-228-2479	0.07	x	0.07
2/20/2002	Charles City	641-228-2479	1.92	x	1.92
2/22/2002	Charles City	641-228-2479	0.14	x	0.14
2/22/2002	Cresco	563-547-1732	0.68	x	0.68
2/28/2002	Cresco	563-547-1732	0.13	x	0.13
2/28/2002	Cresco	563-547-1732	2.61	x	2.61
3/1/2002	Charles City	641-228-2479	0.14	x	0.14
3/8/2002	Charles City	641-228-2479	0.33	x	0.33
3/11/2002	Cresco	563-547-1732	0.27	x	0.27
3/12/2002	Cresco	563-547-1472	0.34		-
3/12/2002	Charles City	641-228-2479	0.33	x	0.33
3/12/2002	Cresco	563-547-1732	0.41	x	0.41
3/15/2002	Charles City	641-228-2479	0.10	x	0.10
3/21/2002	Cresco	563-547-1732	0.10	x	0.10
3/28/2002	Cresco	563-547-1732	0.44	x	0.44
4/9/2002	Cresco	563-547-1732	0.69	x	0.69
4/10/2002	Charles City	641-228-2479	0.34	x	0.34
4/12/2002	Charles City	641-228-2479	0.10	x	0.10
4/15/2002	Charles City	641-228-2479	0.90	x	0.90
4/19/2002	Charles City	641-228-2479	0.14	x	0.14
4/26/2002	Cresco	563-547-1732	0.20	x	0.20
5/3/2002	Cresco	563-547-1732	0.41	x	0.41
5/6/2002	Cresco	563-547-1732	0.20	x	0.20
5/6/2002	Charles City	641-228-2479	0.13	x	0.13
5/6/2002	Charles City	641-228-2479	0.16	x	0.16
5/6/2002	Cresco	563-547-1732	0.40	x	0.40
5/7/2002	Charles City	641-228-2479	0.52	x	0.52
5/8/2002	Cresco	563-547-1732	0.35	x	0.35
5/9/2002	Cresco	563-547-5612	0.14		-
5/16/2002	Charles City	641-228-2479	0.13	x	0.13
5/24/2002	Charles City	641-228-2479	0.93	x	0.93
6/11/2002	Cresco	563-547-1732	0.09	x	0.09

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Date	City	Number	Amount	Admitted Personal	Personal Amount
6/14/2002	Cresco	563-547-1732	0.34	x	0.34
6/15/2002	Charles City	641-228-2479	0.07	x	0.07
6/18/2002	Cresco	563-547-1732	0.70	x	0.70
6/21/2002	Charles City	641-228-4479	0.62		-
6/26/2002	Cresco	563-547-1732	0.33	x	0.33
6/28/2002	Charles City	641-228-2479	1.35	x	1.35
7/1/2002	Cresco	563-547-1732	0.20	x	0.20
7/2/2002	Cresco	563-547-1732	0.62	x	0.62
7/10/2002	Cresco	563-547-1732	0.65	x	0.65
7/15/2002	Charles City	641-228-7419	1.12	x	1.12
7/20/2002	Cresco	563-547-1732	0.07	x	0.07
7/20/2002	Cresco	563-547-1732	0.07	x	0.07
7/20/2002	Cresco	563-547-1732	0.07	x	0.07
7/24/2002	Cresco	563-547-1732	0.07	x	0.07
8/3/2002	Cresco	563-547-1732	0.07	x	0.07
8/9/2002	Charles City	641-228-2479	0.21	x	0.21
8/17/2002	Charles City	641-228-2479	0.17	x	0.17
8/21/2002	Cresco	563-547-1732	0.35	x	0.35
8/22/2002	Charles City	641-228-2479	1.21	x	1.21
8/22/2002	Cresco	563-547-1732	0.44	x	0.44
8/26/2002	Cresco	563-547-1732	1.56	x	1.56
8/28/2002	Charles City	641-228-2479	0.76	x	0.76
8/30/2002	Charles City	641-228-3211	0.10		-
8/30/2002	Charles City	641-228-2641	0.13		-
8/30/2002	Charles City	641-228-2641	0.07		-
8/30/2002	Charles City	641-228-2641	0.19		-
9/3/2002	Cresco	563-547-1732	0.26	x	0.26
9/4/2002	Cresco	563-547-1732	0.07	x	0.07
9/4/2002	Cresco	563-547-1732	0.12	x	0.12
9/4/2002	Cresco	563-547-1732	0.40	x	0.40
9/9/2002	Cresco	563-547-1732	0.23	x	0.23
9/11/2002	Charles City	641-228-2479	0.31	x	0.31
9/11/2002	Cresco	563-547-1732	0.72	x	0.72
9/14/2002	Cresco	563-547-1732	0.72	x	0.72
9/16/2002	Cresco	563-547-2409	0.23		-
9/18/2002	Charles City	641-228-7419	1.31	x	1.31
9/21/2002	Cresco	563-547-1732	0.19	x	0.19
9/23/2002	Cresco	563-547-1732	0.07	x	0.07
9/24/2002	Charles City	641-228-2479	0.80	x	0.80
9/28/2002	Cresco	563-547-5111	0.09		-
9/28/2002	Cresco	563-547-1732	0.21	x	0.21
9/28/2002	Cresco	563-547-1732	0.26	x	0.26
10/2/2002	Cresco	563-547-2540	0.14		-
10/2/2002	Cresco	563-547-2540	0.07		-
10/2/2002	Cresco	563-547-1732	0.35	x	0.35
10/8/2002	Charles City	641-228-2479	0.94	x	0.94
10/8/2002	Cresco	563-547-1732	0.59	x	0.59
10/8/2002	Charles City	641-228-1199	0.14		-
10/11/2002	Charles City	641-228-2479	0.16	x	0.16

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Date	City	Number	Amount	Admitted Personal	Personal Amount
10/11/2002	Cresco	563-547-1732	0.07	x	0.07
10/14/2002	Cresco	563-547-1732	0.16	x	0.16
10/18/2002	Charles City	641-228-2479	0.93	x	0.93
10/22/2002	Cresco	563-547-6985	0.07		-
10/22/2002	Cresco	563-547-1732	0.07	x	0.07
10/22/2002	Cresco	563-547-1732	0.07	x	0.07
10/25/2002	Cresco	563-547-1732	0.16	x	0.16
10/26/2002	Cresco	563-547-1732	0.14	x	0.14
10/26/2002	Cresco	563-547-1732	1.38	x	1.38
10/29/2002	Charles City	641-228-2479	0.07	x	0.07
10/30/2002	Charles City	641-228-4479	0.07		-
10/30/2002	Charles City	641-228-2479	0.56	x	0.56
10/30/2002	Cresco	563-547-1732	0.24	x	0.24
11/2/2002	Cresco	563-547-1732	0.17	x	0.17
11/2/2002	Cresco	563-547-1732	0.26	x	0.26
11/6/2002	Cresco	563-547-1732	0.89	x	0.89
11/8/2002	Cresco	563-547-5111	0.07		-
11/11/2002	Cresco	563-547-1732	0.72	x	0.72
11/12/2002	Cresco	563-547-1732	1.10	x	1.10
11/12/2002	Charles City	641-228-2479	1.11	x	1.11
11/13/2002	Cresco	563-547-1732	0.49	x	0.49
11/13/2002	Cresco	563-547-1732	0.10	x	0.10
11/18/2002	Cresco	563-547-1732	0.28	x	0.28
11/19/2002	Cresco	563-547-1732	0.47	x	0.47
11/20/2002	Charles City	641-228-2479	0.16	x	0.16
11/22/2002	Cresco	563-547-5111	0.07		-
11/22/2002	Cresco	563-547-1732	0.21	x	0.21
11/22/2002	Charles City	641-228-2479	0.80	x	0.80
11/26/2002	Charles City	641-228-2479	0.09	x	0.09
11/29/2002	Charles City	641-228-2479	0.07	x	0.07
11/29/2002	Cresco	563-547-1732	0.54	x	0.54
11/29/2002	Cresco	563-547-1732	0.30	x	0.30
12/2/2002	Cresco	563-547-1732	0.62	x	0.62
12/4/2002	Charles City	641-228-2479	0.21	x	0.21
12/4/2002	Cresco	563-547-1732	0.12	x	0.12
12/6/2002	Cresco	563-547-1732	0.07	x	0.07
12/6/2002	Cresco	563-547-1732	1.18	x	1.18
12/9/2002	Cresco	563-547-1732	0.79	x	0.79
12/12/2002	Cresco	563-547-1732	0.82	x	0.82
12/13/2002	Charles City	641-228-2479	0.91	x	0.91
12/13/2002	Cresco	563-547-1732	1.47	x	1.47
12/16/2002	Cresco	563-547-1732	0.97	x	0.97
12/17/2002	Cresco	563-547-1732	0.55	x	0.55
12/19/2002	Charles City	641-228-2479	0.09	x	0.09
12/20/2002	Cresco	563-547-5111	0.07		-
12/20/2002	Cresco	563-547-4725	0.40	x	0.40
12/20/2002	Charles City	641-228-2479	0.98	x	0.98
12/20/2002	Cresco	563-547-1732	0.33	x	0.33
12/20/2002	Cresco	563-547-1732	0.93	x	0.93

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Date	City	Number	Amount	Admitted Personal	Personal Amount
12/27/2002	Cresco	563-547-1732	0.28	x	0.28
12/27/2002	Cresco	563-547-4725	0.49	x	0.49
12/27/2002	Mason City	641-422-7000	1.00		-
12/27/2002	Cresco	563-547-1732	0.16	x	0.16
12/30/2002	Cresco	563-547-1732	0.09	x	0.09
1/2/2003	Charles City	641-228-2479	1.10	x	1.10
1/2/2003	Cresco	563-547-5612	0.14		-
1/6/2003	Charles City	641-228-2479	0.24	x	0.24
1/10/2003	Cresco	563-547-4725	1.01	x	1.01
1/10/2003	Cresco	563-547-1732	0.10	x	0.10
1/15/2003	Cresco	563-547-1732	0.40	x	0.40
1/17/2003	Cresco	563-547-1732	0.44	x	0.44
1/17/2003	Cresco	563-547-5111	0.07		-
1/20/2003	Charles City	641-228-2479	0.68	x	0.68
1/21/2003	Cresco	563-547-1732	1.05	x	1.05
1/31/2003	Cresco	563-547-1732	0.12	x	0.12
2/5/2003	Cresco	563-547-1732	0.07	x	0.07
2/7/2003	Charles City	641-228-7419	2.25	x	2.25
2/8/2003	Charles City	641-228-2479	0.07	x	0.07
2/12/2002	Cresco	563-547-1732	0.07	x	0.07
2/17/2003	Cresco	563-547-1732	0.54	x	0.54
2/18/2003	Cresco	563-547-1732	0.48	x	0.48
2/21/2003	Cresco	563-547-1732	1.08	x	1.08
2/24/2003	Cresco	563-547-3549	0.31		-
2/24/2003	Cresco	563-547-1732	0.48	x	0.48
2/24/2003	Charles City	641-228-2479	1.07	x	1.07
2/28/2003	Cresco	563-547-2244	0.09	x	0.09
2/28/2003	Cresco	563-547-1732	0.37	x	0.37
2/28/2003	Cresco	563-547-1732	0.20	x	0.20
3/4/2003	Mason City	641-423-6917	0.13		-
3/4/2003	Mason City	641-423-6261	0.14		-
3/4/2003	Cresco	563-547-1732	0.07	x	0.07
3/5/2003	Cresco	563-547-1732	0.16	x	0.16
3/7/2003	Cresco	563-547-3162	0.27		-
3/7/2003	Cresco	563-547-1732	1.00	x	1.00
3/7/2003	Cresco	563-547-1732	0.16	x	0.16
3/7/2003	Charles City	641-228-2479	0.13	x	0.13
3/17/2003	Cresco	563-547-1732	0.07	x	0.07
3/17/2003	Cresco	563-547-1732	0.07	x	0.07
3/17/2003	Cresco	563-547-1732	0.07	x	0.07
3/18/2003	Cresco	563-547-1732	0.09	x	0.09
3/21/2003	Cresco	563-547-1732	0.07	x	0.07
3/21/2003	Cresco	563-547-1732	0.09	x	0.09
3/22/2003	Charles City	641-228-2479	1.77	x	1.77
3/24/2003	Charles City	641-228-2479	0.70	x	0.70
3/25/2003	Cresco	563-547-1732	0.79	x	0.79
3/28/2003	Cresco	563-547-1732	0.14	x	0.14
3/28/2003	Charles City	641-228-2479	0.40	x	0.40
3/28/2003	Cresco	563-547-1732	0.34	x	0.34

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Date	City	Number	Amount	Admitted Personal	Personal Amount
3/31/2003	Cresco	563-547-1732	0.27	x	0.27
4/2/2003	Charles City	641-228-2479	0.79	x	0.79
4/2/2003	Cresco	563-547-1732	0.47	x	0.47
4/4/2003	Cresco	563-547-1732	0.07	x	0.07
4/4/2003	Charles City	641-228-2479	0.20	x	0.20
4/4/2003	Cresco	563-547-1732	0.51	x	0.51
4/5/2003	Charles City	641-228-2479	0.24	x	0.24
4/8/2003	Cresco	563-547-1732	0.31	x	0.31
4/11/2003	Charles City	641-228-2479	0.37	x	0.37
4/21/2003	Cresco	56-547-1732	0.56	x	0.56
4/21/2003	Cresco	563-547-1732	0.17	x	0.17
4/28/2003	Cresco	563-547-1732	0.62	x	0.62
4/30/2003	Cresco	563-547-1732	0.10	x	0.10
4/30/2003	Cresco	563-547-1732	0.17	x	0.17
5/2/2003	Cresco	563-547-1732	0.48	x	0.48
5/3/2003	Charles City	641-228-7419	0.33	x	0.33
5/5/2003	Charles City	641-228-2479	0.07	x	0.07
5/5/2003	Cresco	563-547-1732	0.23	x	0.23
5/6/2003	Mason City	641-424-1427	0.10		-
5/7/2003	Cresco	563-547-1732	0.47	x	0.47
5/9/2003	Charles City	641-228-2479	0.14	x	0.14
5/9/2003	Cresco	563-547-1732	0.83	x	0.83
5/14/2003	Cresco	563-547-1732	0.44	x	0.44
5/14/2003	Cresco	563-547-1732	0.76	x	0.76
5/16/2003	Charles City	641-228-7419	0.07	x	0.07
5/16/2003	Mason City	641-424-1427	0.10		-
5/21/2003	Cresco	563-547-1732	0.17	x	0.17
5/23/2003	Cresco	563-547-1732	0.07	x	0.07
5/24/2003	Cresco	563-547-1732	0.72	x	0.72
5/27/2003	Cresco	563-547-1732	0.90	x	0.90
5/27/2003	Charles City	641-228-2479	0.09	x	0.09
5/28/2003	Cresco	563-547-2361	0.45		-
5/30/2003	Cresco	563-547-3121	0.23		-
5/30/2003	Charles City	641-228-7419	0.07	x	0.07
5/30/2003	Charles City	641-228-2479	0.48	x	0.48
5/30/2003	Cresco	563-547-1732	0.38	x	0.38
6/2/2003	Cresco	563-547-1732	0.09	x	0.09
6/4/2003	Charles City	641-228-2479	0.44	x	0.44
6/4/2003	Cresco	563-547-1732	0.20	x	0.20
6/6/2003	Cresco	563-547-1732	0.52	x	0.52
6/10/2003	Cresco	563-547-1732	0.19	x	0.19
6/14/2003	Charles City	641-228-2479	0.69	x	0.69
6/16/2003	Cresco	563-547-1732	1.47	x	1.47
6/17/2003	Cresco	563-547-1732	0.45	x	0.45
6/17/2003	Cresco	563-547-1732	0.12	x	0.12
6/18/2003	Cresco	563-547-1732	0.23	x	0.23
6/18/2003	Cresco	563-547-1732	0.51	x	0.51
6/23/2003	Cresco	563-547-1732	0.07	x	0.07
6/24/2003	Mason City	641-424-1427	0.10		-

Exhibit C
(Continued)

Fort Atkinson Public Library
Summary of Personal Long Distance Phone Charges
March 1, 2001 - April 30, 2004

Date	City	Number	Amount	Admitted Personal	Personal Amount
6/26/2003	Cresco	563-547-3121	0.14		-
7/9/2003	Cresco	563-547-1732	0.13	x	0.13
7/11/2003	Charles City	641-228-2479	0.07	x	0.07
7/12/2003	Cresco	563-547-1732	0.17	x	0.17
7/15/2003	Cresco	563-547-2244	0.09	x	0.09
7/18/2003	Charles City	641-228-2479	0.12	x	0.12
7/18/2003	Cresco	563-547-4725	0.07	x	0.07
7/22/2003	Cresco	563-547-1732	0.21	x	0.21
7/25/2003	Cresco	563-547-1732	0.10	x	0.10
8/7/2003	Charles City	641-228-7419	0.93	x	0.93
8/8/2003	Cresco	563-547-1732	0.07	x	0.07
8/8/2003	Cresco	563-547-1732	0.07	x	0.07
8/8/2003	Cresco	563-547-1732	0.07	x	0.07
8/8/2003	Charles City	641-228-2479	0.19	x	0.19
8/8/2003	Cresco	563-547-1732	0.34	x	0.34
8/13/2003	Cresco	563-547-1732	0.07	x	0.07
8/15/2003	Charles City	641-228-2479	0.26	x	0.26
8/15/2003	Cresco	563-547-1732	0.09	x	0.09
8/26/2003	Cresco	563-547-1732	0.86	x	0.86
8/26/2003	Charles City	641-228-2479	1.56	x	1.56
8/26/2003	Cresco	563-547-1732	1.66	x	1.66
8/27/2003	Cresco	563-547-1732	0.21	x	0.21
8/29/2003	Cresco	563-547-1732	0.07	x	0.07
9/3/2003	Charles City	641-228-3077	1.53		-
9/3/2003	Charles City	641-228-3077	0.66		-
9/3/2003	Charles City	641-228-3077	0.80		-
9/3/2003	Cresco	563-547-1732	0.07	x	0.07
9/5/2003	Charles City	641-228-2479	0.62	x	0.62
9/5/2003	Cresco	563-547-1732	0.48	x	0.48
9/5/2003	Cresco	563-547-1732	0.20	x	0.20
9/8/2003	Cresco	563-547-1732	0.23	x	0.23
9/10/2003	Charles City	641-228-2479	0.16	x	0.16
9/12/2003	Cresco	563-547-1732	0.54	x	0.54
9/12/2003	Cresco	563-547-1732	0.49	x	0.49
9/17/2003	Charles City	641-228-2479	0.75	x	0.75
9/19/2003	Charles City	641-228-7419	0.07	x	0.07
9/19/2003	Charles City	641-228-2479	0.86	x	0.86
9/19/2003	Cresco	563-547-1732	1.17	x	1.17
9/19/2003	Cresco	563-547-1732	0.68	x	0.68
9/22/2003	Charles City	641-228-7419	0.13	x	0.13
9/24/2003	Cresco	563-547-1732	0.07	x	0.07
9/25/2003	Charles City	641-228-2479	0.41	x	0.41
9/25/2003	Charles City	641-228-7419	0.07	x	0.07
9/26/2003	Charles City	641-228-2479	1.07	x	1.07
9/26/2003	Cresco	563-547-1732	0.37	x	0.37
10/1/2003	Cresco	563-547-1732	0.96	x	0.96
10/4/2003	Charles City	641-228-2479	0.20	x	0.20
10/4/2003	Cresco	563-547-1732	0.27	x	0.27
10/8/2003	Cresco	563-547-1732	0.56	x	0.56

Exhibit C
(Continued)

Fort Atkinson Public Library
Summary of Personal Long Distance Phone Charges
March 1, 2001 - April 30, 2004

Date	City	Number	Amount	Admitted Personal	Personal Amount
10/15/2003	Charles City	641-228-1726	0.41		-
10/15/2003	Cresco	563-547-1732	0.07	x	0.07
10/17/2003	Charles City	641-228-3077	0.07		-
10/21/2003	Cresco	563-547-1732	0.07	x	0.07
10/28/2003	Cresco	563-547-1732	0.07	x	0.07
10/28/2003	Cresco	563-547-1732	0.23	x	0.23
10/31/2003	Charles City	641-228-2479	0.16	x	0.16
10/31/2003	Cresco	563-547-4725	0.47	x	0.47
10/31/2003	Charles City	641-228-7419	0.07	x	0.07
10/31/2003	Charles City	641-228-2479	0.09	x	0.09
11/5/2003	Charles City	641-228-3077	2.65		-
11/14/2003	Charles City	641-228-2479	0.89	x	0.89
11/15/2003	Cresco	563-547-1732	0.07	x	0.07
11/19/2003	Charles City	641-228-2479	0.17	x	0.17
12/30/2003	Cresco	563-547-2022	0.12		-
1/21/2004	Cresco	563-547-1732	0.14	x	0.14
1/23/2004	Cresco	563-547-4725	0.21	x	0.21
1/30/2004	Cresco	563-547-5111	0.07		-
2/7/2004	Cresco	563-547-1732	0.07	x	0.07
2/7/2004	Cresco	563-547-1732	0.07	x	0.07
2/13/2004	Charles City	641-228-7419	0.07	x	0.07
2/13/2004	Charles City	641-227-2479	0.24	x	0.24
2/13/2004	Cresco	563-547-2540	0.14		-
2/23/2004	Cresco	563-547-1732	0.13	x	0.13
3/3/2004	Cresco	563-547-1732	0.16	x	0.16
3/5/2004	Cresco	563-547-4725	0.09	x	0.09
3/10/2004	Charles City	641-228-2479	0.09	x	0.09
TOTAL CHARGES			214.35		
Amount of Admitted Personal Calls					176.28
Amount of Suspicious Calls					38.07

Note: All long distance charges to Cresco, Charles City, & Mason City are listed. The former library director had family and friends living in these towns.

Exhibit D

Fort Atkinson Public Library
Summary of Improper Charges
March 1, 2001 - April 30, 2004

Date	Vendor	Description*	Amount	Explanation
5/23/2001	Wal-mart	Asprin	4.97	
7/26/2001	Wal-mart	Lrg Address Book	6.96	
1/13/2002	Wal-mart	Barbasol Orig Val Pk	0.96	
5/29/2002	Walmart	Tums Reg Asst Fruit	3.18	
6/6/2002	Walmart	CTN Blend Blouse PRT	2.00	
		Printed Sportswear	2.00	
8/21/2002	Elan Credit Card	LATE FEE	35.00	
		FINANCE CHARGE	1.60	
9/19/2002	Elan Credit Card	CASH ADVANCE FEE	5.00	
		LATE FEE	35.00	
		FINANCE CHARGE	4.93	
10/22/2002	Elan Credit Card	RETURNED CHECK	14.90	
		RETURNED PAYMENT FEE	29.00	
		FINANCE CHARGE	1.10	
11/4/2002	American Woodcrafters	Supper w/ Santa	26.69	Not listed as expense on Supper w/Santa report
11/13/2002	American Woodcrafters	Supper w/ Santa	40.86	Not listed as expense on Supper w/Santa report
11/18/2002	Crafter's Choice	Fant.Gel Candles, Fragrant Candles	27.11	
12/3/2002	A Country Touch	Arrangement & gift Pack	37.34	
4/3/2003	Kwik Star, Cresco	2 videos, bananas story hour per Carrie	23.00	Year end Elan statement noted that this was a pay at the pump purchase of gas.
4/5/2003	Wal-mart	Pepsi 20oz & bottle dep	1.03	
		Kel Straw Poptarts	2.25	
		Klg Froot Loops Bar	2.28	
4/10/2003	Wal-mart	Pamprin 20ct Tab	3.38	
5/20/2003	Elan Credit Card	LATE FEE	35.00	
		FINANCE CHARGE	5.12	
5/31/2003	Lickety Split	books	26.50	Year end Elan statement noted that this was a ATM cash advance.
6/19/2003	Elan Credit Card	FINANCE CHARGE- CASH ADVANCE	5.00	
6/23/2003	Kwik Star, Cresco	videos per Carrie	22.00	Year end Elan statement noted that this was a pay at the pump purchase of gas.
7/22/2003	Elan Credit Card	FINANCE CHARGE	2.00	

Exhibit D
(Continued)

Fort Atkinson Public Library
Summary of Improper Charges
March 1, 2001 - April 30, 2004

Date	Vendor	Description*	Amount	Explanation
10/8/2003	Wal-mart	Stayfree Maxi	4.74	
		Pamprin 40ct tab	5.43	
2/23/2004	Kwik Star, Cresco		10.53	Year end Elan statement noted that this was a pay at the pump purchase of gas.
TOTAL IMPROPER CHARGES			426.86	

* Descritptions are from receipts, detailed monthly statements, and Carrie's writing on the credit card statements.

Note: Improper charges were items that could be identified by receipt and statement descriptions as improper. Those that could not be specifically identified by description are listed as suspicious.

Exhibit E

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
7/17/2001		Wal-mart	Cheerios	5.00		
8/2/2001		Up Start	Canvas Bag, XXXL Adult t-shirt, 2 L Adult Shirt	36.25		Why are adult shirts this big being purchased?
8/25/2001		Up Start	2 XXL Adult t-shirts, Reading Road Trip	19.90		Why are adult shirts this big being purchased?
9/5/2001		Wal-mart	Multipurpose zipper	2.26		
1/8/2002		Wal-mart	Klg Froot Loops	2.78		
6/6/2002		Walmart	Top & Bottom Weight	1.00		
			Home Spun Trtan	2.00		
6/15/2002	x	Kmart, Charles City	Books		43.98	Why are books or movies being purchased here instead of through a vendor?
6/21/2002		Crafter's Choice	Stage Costume	13.99		
6/29/2002	x	Kmart, Charles City			26.07	What was purchased?
8/9/2002	x	Crayola.com	story hour, books		39.46	What was purchased?
8/13/2002	x	BMG Music Service	Story Hour, Music?		29.45	What was purchased?
8/13/2002	x	Milwaukee Cty Zoo	books	50.30		Why are books or movies being purchased here instead of through a vendor?
8/16/2002	x	Build-A-Bear Wksp	Story Hour	24.95		What was purchased?
8/16/2002	x	Barnes & Noble,Coralville	books		38.75	Why are books or movies being purchased here instead of through a vendor?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
8/22/2002	x	Lickety Spilt	Story Hour		20.71	What was purchased?
9/1/2002	x	Kmart, Charles City	video		19.07	Why are books or movies being purchased here instead of through a vendor?
9/4/2002	x	Build-A-Bear Wksp	story hour	33.95		What was purchased?
9/5/2002	x	Crafter's Choice	books		142.99	Why wasn't this purchase made though the library's established account that lists what was purchased?
9/7/2002	x	Kmart, Charles City	videos		38.10	Why are books or movies being purchased here instead of through a vendor?
9/8/2002	x	B Dalton, Mason City	books		56.53	Why are books or movies being purchased here instead of through a vendor?
9/16/2002	x	Circle Sanctuary Barneveld, WI	Magazines		36.00	Why are these not purchased through a vendor?
9/21/2002		Wal-mart	Corporate Item	103.54		What was purchased?
9/22/2002	x	Econofoods, Cresco	story hour		22.97	What was purchased?
9/24/2002		Northshore Collection for Mystery Guild	overdue bill	111.13		Why is the bill overdue and what is it for?
10/5/2002	x	Kmart, Charles City	2 video, Halloween		41.76	Why are books or movies being purchased here instead of through a vendor?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
10/14/2002	x	Bookends & Beans, Decorah	books		40.03	Why are books or movies being purchased here instead of through a vendor?
10/14/2002	x	Us Toy/Costr Plaything	Halloween		66.70	What was purchased?
10/15/2002	x	Hoines Drug, Cresco	Halloween		21.31	What was purchased?
10/20/2002	x	Paypal Arielle	computer software		10.00	What was purchased?
10/22/2002	x	A Country Touch, Calmar	Display		25.46	What was purchased?
10/23/2002	x	Borders Books, Rockford IL	Books		42.05	Why are books or movies being purchased here instead of through a vendor?
10/26/2002	x	Col House DVD Club	Movie		29.94	Why are books or movies being purchased here instead of through a vendor?
10/31/2002	x	Pamida, New Hampton	Display		31.72	What was purchased?
11/1/2002		Crafter's Choice	simple Slipcover	25.29		
11/5/2002	x	Abyss Dist/Azure Gree	Books		38.76	What was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
11/7/2002	x	Kmart, Charles City	Movie		29.08	Why are books or movies being purchased here instead of through a vendor?
11/9/2002	x	Hobby Lobby, Mason City	story Hour		48.22	What was purchased?
11/15/2002	x	Build-A-Bear Wksp	story hour	36.95		What was purchased?
12/2/2002	x	Abyss Dist/Azure Gree	books		49.30	What was purchased?
12/3/2002	x	Bookends & Beans, Decorah	books		26.69	Why are books being purchased here instead of through a vendor?
12/6/2002	x	Pla*Plaid Enterprises	story hour		24.52	What was purchased?
12/20/2002	x	Col House DVD Club	video		32.94	Why are books or movies being purchased here instead of through a vendor?
12/27/2002		Crafter's Choice	Make Curt/Pillow	23.33		
12/29/2002	x	Kwik Star, Cresco	Story Hour, Video		34.11	Why are books or movies being purchased here instead of through a vendor?
12/28/2002	x	NIMHC Gift Shop, Mason City	Display		13.05	What was purchased?
12/30/2002	x	Hoines Drug, Cresco	Display		16.96	What was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
12/30/2002	x	Computer Professionals, Cresco	Computer Supplies		39.21	What was purchased?
12/31/2002	x	Pine Needles Quilt Shop, Cresco	Display		18.15	What was purchased?
1/1/2003		Wal-mart	Corporate Item	58.92		What was purchased?
1/4/2003		Wal-mart	Corporate Item	34.62		What was purchased?
1/8/2003	x	Post Office, Fort Atkinson	Postage		42.23	No receipt, normally all postage receipts for the library were saved with the bills.
1/11/2003	x	Target, Mason City	videos		35.65	Why are books or movies being purchased here instead of through a vendor?
1/11/2003	x	Mills Fleet Farm, Mason City	videos		37.08	Why are books or movies being purchased here instead of through a vendor?
1/12/2003	x	Kmart, Charles City	Story hour		22.28	What was purchased?
1/15/2003	x	Software Direct	computer software		9.95	What was purchased?
1/17/2003	x	Col House DVD Club	video		32.94	Why are books or movies being purchased here instead of through a vendor?
1/19/2003	x	Wal-mart	video, display		30.84	Why wasn't this purchase made though the library's established account that lists what was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
1/19/2003		Scholastic Book Order	in Carrie's child's name	60.75		Why are books for the library being purchased through a school book order and not a vendor?
1/21/2003	x	Current Carolog Div	story hour		40.54	What was purchased?
1/22/2003	x	Lickety Spilt	videos		43.12	Why are books or movies being purchased here instead of through a vendor?
1/24/2003	x	Abyss Dist/Azure Gree	books		46.25	What was purchased?
1/25/2003	x	Kmart, Charles City	video, story hour, office		62.05	Why are books or movies being purchased here instead of through a vendor?
1/25/2003	x	Kwik Star, Cresco	story hour		9.22	What was purchased?
1/27/2003	x	The Blessed Bee	books		25.95	Why are books being purchased here instead of through a vendor?
1/27/2003	x	Ace Hardware, Cresco	sinage		11.64	What was purchased?
1/29/2003	x	M & R Technologies	computer program		44.20	What was purchased?
2/3/2003	x	Musicyo.com	looks like carri or cassi		49.94	What was purchased?
2/6/2003	x	M & R Technologies	computer program		5.65	What was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
2/6/2003	x	Econofoods, Cresco	story hour		5.72	What was purchased?
2/8/2003	x	Paypal Mysticalcats	books		18.69	Why are books or movies being purchased here instead of through a vendor?
2/9/2003	x	Kmart, Charles City	video, office		38.80	Why are books or movies being purchased here instead of through a vendor?
2/11/2003	x	Col House DVD Club	video		34.88	Why are books or movies being purchased here instead of through a vendor?
2/13/2003	x	BMC Children's Book Club	books		30.53	What was purchased?
2/14/2003	x	Col House DVD Club	video		29.94	Why are books or movies being purchased here instead of through a vendor?
2/14/2003	x	Lickety Spilt	video		10.29	Why are books or movies being purchased here instead of through a vendor?
2/15/2003	x	Kwik Star, Cresco	video		32.55	Why are books or movies being purchased here instead of through a vendor?
2/26/2003		Up Start	Adult t-shirt L & XXXL	16.05		Why are adult shirts this big being purchased?
2/24/2003	x	Stoney Creek Collection	books		23.65	What was purchased?
3/3/2003		Crafter's Choice	Mat, mount, Frame	18.95		

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
3/7/2003	x	FWP Decorative Arts	books		19.92	What was purchased?
3/14/2003	x	Software Direct	computer software		49.95	What was purchased?
3/21/2003	x	Post Office, Fort Atkinson	Postage		43.60	No receipt, normally all postage receipts for the library were saved with the bills.
3/20/2003	x	Kmart, Charles City	video		15.11	Why are books or movies being purchased here instead of through a vendor?
3/22/2003	x	Lickety Spilt	video		8.51	Why are books or movies being purchased here instead of through a vendor?
3/25/2003	x	Crayola.com	summer reading		41.88	What was purchased?
3/25/2003	x	CRA The Artists Club	story hour		21.60	What was purchased?
3/25/2003		Mystery Guild	Navy & Taupe Tote Bag	3.99		
			Dating Game	17.99		
3/27/2003	x	Paypal Preschool	computer		30.00	What was purchased?
3/28/2003		Oriental Trading Co	child & adult beachcomber hat	4.70		

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
4/1/2003	x	Collections, etc.	Equipment		52.92	What was purchased?
4/2/2003	x	Isis Metaphysical, Denver CO	books		31.99	Why are books or movies being purchased here instead of through a vendor?
4/6/2003	x	Target, Mason City	Easter candy $35.69, Display $8.70		44.39	What was purchased?
3/28/2003	x	MP3U.COM	Gates grant		44.90	What was purchased?
4/12/2003	x	Kmart, Charles City	books 24.95, video 14.95, equip 13.88, office 12.95		66.73	Why are books or movies being purchased here instead of through a vendor?
4/16/2003	x	Jelly Belly Candy	summer reading		45.85	What was purchased?
4/15/2003	x	Pine Needles Quilt Shop, Cresco	books		24.70	Why are books or movies being purchased here instead of through a vendor?
4/30/2003	x	Amazon.com	book		5.27	Why wasn't this purchase made though the library's established account that lists what was purchased?
5/29/2003	x	Llewellyn Wrldwide	books		39.01	What was purchased?
5/31/2003	x	Paypal Bovinecomm	summer reading		22.87	What summer reading supplies were purchased from ebay?
6/2/2003	x	Science Fiction BC	books		22.42	What was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
6/3/2003	x	Science Fiction BC	books		71.23	What was purchased?
6/4/2003	x	Llewellyn Wrldwide			(8.93)	
6/11/2003	x	Sym*Symantec	computer		14.95	What was purchased?
6/12/2003	x	Collections Etc.	display		47.92	What was purchased?
6/13/2003		Crafter's Choice	Creat Cloth Doll	19.69		
6/13/2003	x	Amazon.com	books		8.98	Why wasn't this purchase made though the library's established account that lists what was purchased?
6/13/2003	x	Amazon.com	books		5.48	Why wasn't this purchase made though the library's established account that lists what was purchased?
6/13/2003	x	Amazon.com	books		5.24	Why wasn't this purchase made though the library's established account that lists what was purchased?
6/13/2003	x	Amazon.com	books		4.72	Why wasn't this purchase made though the library's established account that lists what was purchased?
6/13/2003	x	Amazon.com	books		5.39	Why wasn't this purchase made though the library's established account that lists what was purchased?
6/18/2003	x	Imaginit, Decorah	Story hour		17.12	What was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
6/24/2003	x	SPC Oxmoor	book		29.91	Why wasn't this purchase made though the library's established account that lists what was purchased?
6/30/2003	x	Collections Etc.	Display		30.91	What was purchased?
6/30/2003	x	Amazon.com	books		18.49	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/3/2003	x	Us Toy/Costr Plaything	summer reading		29.68	What was purchased?
7/4/2003	x	Kmart, Charles City	Movie		20.81	Why are books or movies being purchased here instead of through a vendor?
7/6/2003	x	Amazon.com	book		5.94	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/6/2003	x	Target, Mason City	4 movies, 2 books		65.01	Why are books or movies being purchased here instead of through a vendor?
7/8/2003	x	Amazon.com	books		10.74	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/8/2003	x	Amazon.com	books		6.48	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/8/2003	x	Amazon.com	books		6.43	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/9/2003	x	AM School Needlework	book		13.93	Why are books or movies being purchased here instead of through a vendor?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
7/15/2003	x	Amazon.com	book		5.44	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/15/2003	x	Amazon.com	book		5.24	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/15/2003	x	Amazon.com	4 books		32.94	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/16/2003	x	Science Fiction BC	4 books		38.84	What was purchased?
7/25/2003		Mike Munshower, Charles City	computer repair	50.00		Why are library computers being repaired in Charles City when there were computer repair invoices for Ft. Atkinson and Calmar vendors?
7/24/2003	x	Target, Mason City	2 video, office		55.62	Why are books or movies being purchased here instead of through a vendor?
7/28/2003	x	SPC Oxmoor	book		16.91	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/28/2003	x	Bookcloseouts Inc	books		40.67	Why are books or movies being purchased here instead of through a vendor?
7/29/2003	x	Amazon.com	book		10.74	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/29/2003	x	Amazon.com	book		9.44	Why wasn't this purchase made though the library's established account that lists what was purchased?
7/30/2003	x	Amazon.com	books		16.58	Why wasn't this purchase made though the library's established account that lists what was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
8/2/2003	x	Atlantic Book Shop, Bloomington MN	books		37.67	Why are books or movies being purchased here instead of through a vendor?
8/2/2003	x	Barnes & Noble, Bloomington MN	books		32.91	Why are books or movies being purchased here instead of through a vendor?
8/5/2003	x	Science Fiction BC	5 books		33.66	What was purchased?
8/7/2003	x	Amazon.com	3 books		31.06	Why wasn't this purchase made though the library's established account that lists what was purchased?
8/9/2003	x	Kmart, Charles City	1 video, 2 books		35.65	Why are books or movies being purchased here instead of through a vendor?
8/13/2003	x	Science Fiction BC	book		12.18	What was purchased?
8/18/2003	x	Nat Geo Webstore	1 video		25.90	Why are books or movies being purchased here instead of through a vendor?
8/19/2003	x	CL Microsoft DMR	computer software Gates fund		78.70	What was purchased?
8/25/2003	x	RUS Valudisplay	office		24.74	What was purchased?
8/27/2003	x	Science Fiction BC	3 books		19.48	What was purchased?
8/31/2003	x	Target, Onalaska, WI	2 videos, 1 book		45.48	Why are books or movies being purchased here instead of through a vendor?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
8/31/2003	x	Best Buy, Onalaska, WI	Gates grant		88.06	What was purchased?
9/3/2003	x	Science Fiction BC	book		20.18	What was purchased?
9/8/2003	x	Collections Etc.	display		36.93	What was purchased?
9/16/2003	x	M & R Technologies	computer		9.45	What was purchased?
9/16/2003	x	Broderbund LLC	computer		19.00	What was purchased?
9/17/2003	x	ACS Products Inc Books	book		10.95	What was purchased?
9/18/2003	x	Hoines Drug, Cresco	display		24.12	What was purchased?
9/20/2003	x	Crayola.com	story hour		37.95	What was purchased?
9/20/2003	x	Menards, Mason City	wood for bench		47.47	What was purchased?
9/20/2003	x	B. Dalton, Mason City	6 books		62.51	Why are books or movies being purchased here instead of through a vendor?
9/21/2003	x	Wal-mart	story hour		34.74	Why wasn't this purchase made though the library's established account that lists what was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
9/22/2003	x	Kwik Star, Cresco	2 movies		24.74	Why are books or movies being purchased here instead of through a vendor?
9/24/2003	x	Science Fiction BC	9 books		74.03	What was purchased?
9/30/2003	x	Econofoods, Cresco	3 movies		52.95	Why are books or movies being purchased here instead of through a vendor?
10/1/2003	x	Clapper Publishing	3 books		21.97	What was purchased?
10/2/2003	x	Llewellyn Wrldwide	5 books		47.80	What was purchased?
10/2/2003	x	Giant Merchandising	1 movie		23.94	What was purchased?
10/5/2003	x	Econofoods, Cresco	2 movies		26.69	Why are books or movies being purchased here instead of through a vendor?
10/5/2003	x	Mount Sterling Cheese, Mt. Sterling WI	book	19.31		Why are books or movies being purchased here instead of through a vendor?
10/6/2003	x	Llewellyn Wrldwide	book		8.75	What was purchased?
10/6/2003	x	Circle Sanctuary Barneveld, WI	subscription		19.00	Why wasn't this purchase made through a vendor?
10/10/2003	x	Post office, Ft Atkinson	Postage		40.10	No receipt, normally all postage receipts for the library were saved with the bills.

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
10/10/2003	x	Science Fiction BC	7 books		53.84	What was purchased?
10/21/2003	x	Science Fiction BC	7 books		61.52	What was purchased?
10/23/2003	x	M & R Technologies	computer		34.20	What was purchased?
11/6/2003	x	Bookcloseouts Inc	17 books		31.39	Why are books or movies being purchased here instead of through a vendor?
11/12/2003	x	Science Fiction BC	9 books		59.22	What was purchased?
11/12/2003	x	Science Fiction BC	3 books		28.97	What was purchased?
11/13/2003	x	Hobby Lobby, Mason City	2 books		49.79	Why are books or movies being purchased here instead of through a vendor?
11/13/2003	x	Kmart, Charles City	2 movies, 1 book		58.26	Why are books or movies being purchased here instead of through a vendor?
11/15/2003	x	Amazon.com	book		15.99	Why wasn't this purchase made though the library's established account that lists what was purchased?
11/15/2003	x	Amazon.com	book		6.99	Why wasn't this purchase made though the library's established account that lists what was purchased?
11/15/2003	x	econofoods, Charles City	movie (crossed out and office written)		14.18	What was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
11/15/2003	x	Kwik Star, Cresco	2 movies		26.35	Why are books or movies being purchased here instead of through a vendor?
11/19/2003	x	Science Fiction BC	3 books		27.18	What was purchased?
11/20/2003	x	Science Fiction BC	2 books		29.48	What was purchased?
11/26/2003	x	M & R Technologies	computer		9.97	What was purchased?
11/26/2003	x	Science Fiction BC	book		13.99	What was purchased?
12/3/2003	x	Wal-mart	story hour		14.45	Why wasn't this purchase made though the library's established account that lists what was purchased?
12/6/2003	x	Amazon Bookstore, Minneapolis MN	book		22.42	Why are books or movies being purchased here instead of through a vendor?
12/16/2003	x	Amazon.com	book		10.23	Why wasn't this purchase made though the library's established account that lists what was purchased?
12/17/2003	x	Amazon.com	3 books		23.49	Why wasn't this purchase made though the library's established account that lists what was purchased?
12/17/2003	x	Hobby Lobby, Waterloo IA	story hour		4.68	What was purchased?
12/20/2003	x	Target, Onalaska, WI	2 books		23.63	Why are books or movies being purchased here instead of through a vendor?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
12/27/2003	x	Paypal Pbowsher	book		7.45	Why are books or movies being purchased here instead of through a vendor?
12/27/2003	x	B. Dalton, Mason City	5 books		40.54	Why are books or movies being purchased here instead of through a vendor?
12/31/2003	x	Bookcloseouts Inc	13 books		45.02	Why are books or movies being purchased here instead of through a vendor?
1/6/2004		Amazon.com	Turbotax 2003	19.95		Why was this purchased for the library? This is personal tax return preparation software.
1/6/2004		Amazon.com	Quicken 2004	29.95		Why was this purchased for the library? The city clerk prepares the bookkeeping for the library. Additional, there were not any library reports from the software.
1/16/2004	x	Paypal Azuregreen	3 books		37.80	Why are books or movies being purchased here instead of through a vendor?
1/21/2004	x	Science Fiction BC	book		17.48	What was purchased?
1/23/2004	x	Science Fiction BC	3 books		48.85	What was purchased?
1/23/2004	x	Science Fiction BC	book		7.98	What was purchased?
1/25/2004	x	M & R Technologies	office		4.25	What was purchased?
1/31/2004	x	Barnes & Noble.com	2 books		17.18	Why wasn't this purchase made though the library's established account that lists what was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
1/31/2004	x	M & R Technologies	office		3.15	What was purchased?
2/1/2004	x	Barnes & Noble.com	2 books		15.97	Why wasn't this purchase made though the library's established account that lists what was purchased?
2/1/2004	x	Paypal Artecycross	book		10.00	Why are books or movies being purchased here instead of through a vendor?
2/7/2004	x	Target, Mason City	3 books		32.23	Why are books or movies being purchased here instead of through a vendor?
2/9/2004	x	Science Fiction BC	3 books		30.18	What was purchased?
2/13/2004	x	Amazon.com	book		6.44	Why wasn't this purchase made though the library's established account that lists what was purchased?
2/13/2004	x	Amazon.com	book		7.14	Why wasn't this purchase made though the library's established account that lists what was purchased?
2/13/2004	x	Amazon.com	book		11.38	Why wasn't this purchase made though the library's established account that lists what was purchased?
2/13/2004	x	amazon	book		14.42	Why wasn't this purchase made though the library's established account that lists what was purchased?
2/17/2004	x	Science Fiction BC	3 books		32.66	What was purchased?
2/20/2004	x	Science Fiction BC			13.18	What was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
2/20/2004	x	Kwik Star, Cresco			5.63	What was purchased?
2/21/2004	x	Hobby Lobby, Mason City			46.16	What was purchased?
2/22/2004	x	Kmart, Charles City			23.20	What was purchased?
2/25/2004	x	Only hit music.com			18.98	What was purchased?
2/28/2004	x	Paypal repairmanua			25.73	What was purchased?
2/28/2004	x	The Stichery Nook			27.72	What was purchased?
2/28/2004	x	Farm & Home Supply, Cresco			30.14	What was purchased?
3/1/2004	x	M & R Technologies			9.76	What was purchased?
3/6/2004	x	Menards, Mason City	Designer trak grav/t	23.31		
3/10/2004	x	1-2-3 Stitch			20.82	What was purchased?
3/11/2004	x	Science Fiction BC	3 books		37.85	What was purchased?

Exhibit E
(Continued)

Fort Atkinson Public Library
Summary of Suspicious Charges
March 1, 2001 - April 30, 2004

Date	Credit Card	Vendor	Description	Suspicious Charges w/receipt	Suspicious Charges w/o receipt	Reasons for Suspicions
3/22/2004		Northshore Collection for Leisure Arts	collection agency	20.91		Why was this over due?
3/24/2004		Decorative Artist Book Club	collection agency (did not have 2 of the 3 books)	54.19		Where are the missing books? Why is this over due?
4/6/2004		Children's Bomc	collection agency	52.78		Why was this over due?
4/10/2004		Light & Tasty	past due amount	12.98		Why was this over due?
4/16/2004		Crafter's Choice	collection agency (did not have 1 of the 2 books)	41.80		Where are the missing books? Why is this over due?
4/16/2004		One Spirt	collection agency	34.98		Why was this over due?
TOTAL SUSPICIOUS CHARGES WITH A RECEIPT				1,088.44		
TOTAL SUSPICIOUS CHARGES WITHOUT A RECEIPT					5,621.36	
TOTAL CHARGES				6,709.80		

Note: Suspicious charges are items that seem improper, but we could not identify from the description what it was for exactly. They also include credit card charges that do not have receipts to support that the purchases made were for the description that Carrie had given.

Exhibit F

Fort Atkinson Public Library
Summary of Retail Purchases of Materials
March 1, 2001 - April 30, 2004

Date	Vendor	Description	Total Retail Purchases		Established Vendor Account	Established Amazon Account
6/15/2002	Kmart, Charles City	Books	43.98		-	-
8/9/2002	Crayola.com	story hour, books	39.46		-	-
8/13/2002	Milwaukee Cty Zoo	books	50.30		-	-
8/16/2002	Barnes & Noble,Coralville	books	38.75		-	-
9/1/2002	Kmart, Charles City	video	19.07		-	-
9/5/2002	Crafter's Choice	books	142.99	x	142.99	-
9/7/2002	Kmart, Charles City	videos	38.10		-	-
9/8/2002	B Dalton, Mason City	books	56.53		-	-
9/16/2002	Circle Sanctuary Barneveld, WI	Magazines	36.00		-	-
10/5/2002	Kmart, Charles City	2 video, Halloween	41.76		-	-
10/14/2002	Bookends & Beans, Decorah	books	40.03		-	-
10/23/2002	Borders Books, Rockford IL	Books	42.05		-	-
10/26/2002	Col House DVD Club	Movie	29.94		-	-
11/5/2002	Abyss Dist/Azure Gree	Books	38.76		-	-
11/7/2002	Kmart, Charles City	Movie	29.08		-	-
12/2/2002	Abyss Dist/Azure Gree	books	49.30		-	-
12/3/2002	Bookends & Beans, Decorah	books	26.69		-	-
12/20/2002	Col House DVD Club	video	32.94		-	-
12/29/2002	Kwik Star, Cresco	Story Hour, Video	34.11		-	-
1/11/2003	Target, Mason City	videos	35.65		-	-
1/11/2003	Mills Fleet Farm, Mason City	videos	37.08		-	-
1/17/2003	Col House DVD Club	video	32.94		-	-
1/19/2003	Wal-mart	video, display	30.84	x	30.84	-
1/19/2003	Scholastic Book Order	in Carrie's child's name	60.75		-	-
1/22/2003	Lickety Spilt	videos	43.12		-	-
1/24/2003	Abyss Dist/Azure Gree	books	46.25		-	-
1/25/2003	Kmart, Charles City	video, story hour, office	62.05		-	-
1/27/2003	The Blessed Bee	books	25.95		-	-
2/8/2003	Paypal Mysticalcats	books	18.69		-	-
2/9/2003	Kmart, Charles City	video, office	38.80		-	-
2/11/2003	Col House DVD Club	video	34.88		-	-
2/13/2003	BMC Children's Book Club	books	30.53	x	30.53	-
2/14/2003	Col House DVD Club	video	29.94		-	-
2/14/2003	Lickety Spilt	video	10.29		-	-
2/15/2003	Kwik Star, Cresco	video	32.55		-	-
2/24/2003	Stoney Creek Collection	books	23.65		-	-

Exhibit F
(Continued)

Fort Atkinson Public Library
Summary of Retail Purchases of Materials
March 1, 2001 - April 30, 2004

Date	Vendor	Description	Total Retail Purchases		Established Vendor Account	Established Amazon Account
3/7/2003	FWP Decorative Arts	books	19.92		-	-
3/20/2003	Kmart, Charles City	video	15.11		-	-
3/22/2003	Lickety Spilt	video	8.51		-	-
4/2/2003	Isis Metaphysical, Denver CO	books	31.99		-	-
4/12/2003	Kmart, Charles City	books 24.95, video 14.95	39.90		-	-
4/15/2003	Pine Needles Quilt Shop, Cresco	books	24.70		-	-
4/30/2003	Amazon.com	book	5.27	xxxx	-	5.27
5/29/2003	Llewellyn Wrldwide	books	39.01		-	-
6/2/2003	Science Fiction BC	books	22.42		-	-
6/3/2003	Science Fiction BC	books	71.23		-	-
6/4/2003	Llewellyn Wrldwide		(8.93)		-	-
6/13/2003	Amazon.com	books	8.98	xxxx	-	8.98
6/13/2003	Amazon.com	books	5.48	xxxx	-	5.48
6/13/2003	Amazon.com	books	5.24	xxxx	-	5.24
6/13/2003	Amazon.com	books	4.72	xxxx	-	4.72
6/13/2003	Amazon.com	books	5.39	xxxx	-	5.39
6/24/2003	SPC Oxmoor	book	29.91		-	-
6/30/2003	Amazon.com	books	18.49	xxxx	-	18.49
7/4/2003	Kmart, Charles City	Movie	20.81		-	-
7/6/2003	Amazon.com	book	5.94	xxxx	-	5.94
7/6/2003	Target, Mason City	4 movies, 2 books	65.01		-	-
7/8/2003	Amazon.com	books	10.74	xxxx	-	10.74
7/8/2003	Amazon.com	books	6.48	xxxx	-	6.48
7/8/2003	Amazon.com	books	6.43	xxxx	-	6.43
7/9/2003	AM School Needlework	book	13.93		-	-
7/15/2003	Amazon.com	book	5.44	xxxx	-	5.44
7/15/2003	Amazon.com	book	5.24	xxxx	-	5.24
7/15/2003	Amazon.com	4 books	32.94	xxxx	-	32.94
7/16/2003	Science Fiction BC	4 books	38.84		-	-
7/24/2003	Target, Mason City	2 video, office	55.62		-	-
7/28/2003	SPC Oxmoor	book	16.91	x	16.91	-
7/28/2003	Bookcloseouts Inc	books	40.67		-	-
7/29/2003	Amazon.com	book	10.74	xxxx	-	10.74
7/29/2003	Amazon.com	book	9.44	xxxx	-	9.44
7/30/2003	Amazon.com	books	16.58	xxxx	-	16.58

Exhibit F
(Continued)

Fort Atkinson Public Library
Summary of Retail Purchases of Materials
March 1, 2001 - April 30, 2004

Date	Vendor	Description	Total Retail Purchases		Established Vendor Account	Established Amazon Account
8/2/2003	Atlantic Book Shop, Bloomington MN	books	37.67		-	-
8/2/2003	Barnes & Noble, Bloomington MN	books	32.91		-	-
8/5/2003	Science Fiction BC	5 books	33.66		-	-
8/7/2003	Amazon.com	3 books	31.06	xxxx	-	31.06
8/9/2003	Kmart, Charles City	1 video, 2 books	35.65		-	-
8/13/2003	Science Fiction BC	book	12.18		-	-
8/18/2003	Nat Geo Webstore	1 video	25.90		-	-
8/27/2003	Science Fiction BC	3 books	19.48		-	-
8/31/2003	Target, Onalaska, WI	2 videos, 1 book	45.48		-	-
9/3/2003	Science Fiction BC	book	20.18		-	-
9/17/2003	ACS Products Inc Books	book	10.95		-	-
9/20/2003	B. Dalton, Mason City	6 books	62.51		-	-
9/22/2003	Kwik Star, Cresco	2 movies	24.74		-	-
9/24/2003	Science Fiction BC	9 books	74.03		-	-
9/30/2003	Econofoods, Cresco	3 movies	52.95		-	-
10/1/2003	Clapper Publishing	3 books	21.97		-	-
10/2/2003	Llewellyn Wrldwide	5 books	47.80		-	-
10/2/2003	Giant Merchandising	1 movie	23.94		-	-
10/5/2003	Econofoods, Cresco	2 movies	26.69		-	-
10/5/2003	Mount Sterling Cheese, Mt. Sterling WI	book	19.31		-	-
10/6/2003	Llewellyn Wrldwide	book	8.75		-	-
10/6/2003	Circle Sanctuary Barneveld, WI	subscription	19.00		-	-
10/10/2003	Science Fiction BC	7 books	53.84		-	-
10/21/2003	Science Fiction BC	7 books	61.52		-	-
11/6/2003	Bookcloseouts Inc	17 books	31.39		-	-
11/12/2003	Science Fiction BC	9 books	59.22		-	-
11/12/2003	Science Fiction BC	3 books	28.97		-	-
11/13/2003	Hobby Lobby, Mason City	2 books	49.79		-	-
11/13/2003	Kmart, Charles City	2 movies, 1 book	58.26		-	-
11/15/2003	Amazon.com	book	15.99	xxxx	-	15.99
11/15/2003	Amazon.com	book	6.99	xxxx	-	6.99
11/15/2003	econofoods, Charles City	movie (crossed out and office written)	14.18		-	-
11/15/2003	Kwik Star, Cresco	2 movies	26.35		-	-
11/19/2003	Science Fiction BC	3 books	27.18		-	-
11/20/2003	Science Fiction BC	2 books	29.48		-	-

Exhibit F
(Continued)

Fort Atkinson Public Library
Summary of Retail Purchases of Materials
March 1, 2001 - April 30, 2004

Date	Vendor	Description	Total Retail Purchases		Established Vendor Account	Established Amazon Account
11/26/2003	Science Fiction BC	book	13.99		-	-
12/6/2003	Amazon Bookstore, Minneapolis MN	book	22.42	xxxx	-	22.42
12/16/2003	Amazon.com	book	10.23	xxxx	-	10.23
12/17/2003	Amazon.com	3 books	23.49	xxxx	-	23.49
12/20/2003	Target, Onalaska, WI	2 books	23.63		-	-
12/27/2003	Paypal Pbowsher	book	7.45		-	-
12/27/2003	B. Dalton, Mason City	5 books	40.54		-	-
12/31/2003	Bookcloseouts Inc	13 books	45.02		-	-
1/16/2004	Paypal Azuregreen	3 books	37.80		-	-
1/21/2004	Science Fiction BC	book	17.48		-	-
1/23/2004	Science Fiction BC	3 books	48.85		-	-
1/23/2004	Science Fiction BC	book	7.98		-	-
1/31/2004	Barnes & Noble.com	2 books	17.18		-	-
2/1/2004	Barnes & Noble.com	2 books	15.97		-	-
2/1/2004	Paypal Artecycross	book	10.00		-	-
2/7/2004	Target, Mason City	3 books	32.23		-	-
2/9/2004	Science Fiction BC	3 books	30.18		-	-
2/13/2004	Amazon.com	book	6.44		-	-
2/13/2004	Amazon.com	book	7.14		-	-
2/13/2004	Amazon.com	book	11.38		-	-
2/13/2004	amazon	book	14.42		-	-
2/17/2004	Science Fiction BC	3 books	32.66		-	-
3/11/2004	Science Fiction BC	3 books	37.85		-	-
Total Retail & Credit Card Purchases			3,797.20			
Total Credit Card Purchases with Established Library Vendor Accounts					221.27	
Total Credit Card Purchases with Amazon.com instead of Established Vendor Account						273.72

Note: The Library has established library accounts with book distributors. This workpaper illustrates purchases of books and movies made at retail stores and credit card charges made to vendors that the former library director could have purchased directly from the vendor. Purchases directly from the vendor and through established distributors via the library accounts would have listed what items were purchased. However, these purchases were through the library credit card and did not list on the statement what items were purchased.

Exhibit G

Fort Atkinson Public Library
Locations of Credit Card Purchases
March 1, 2001 - April 30, 2004

Date	Location	Amount	Cresco	Charles City	Mason City
6/15/2002	Kmart, Charles City	43.98		1	
6/29/2002	Kmart, Charles City	26.07		1	
8/13/2002	Milwaukee Cty Zoo, Milwaukee, WI	50.30			
8/16/2002	Barnes & Noble,Coralville	38.75			
8/26/2002	Cresco Bank	101.50	1		
9/1/2002	Kmart, Charles City	19.07		1	
9/7/2002	Kmart, Charles City	38.10		1	
9/8/2002	B Dalton, Mason City	56.53			1
9/16/2002	Circle Sanctuary Barneveld, WI	36.00			
9/22/2002	Econofoods, Cresco	22.97	1		
10/5/2002	Kmart, Charles City	41.76		1	
10/15/2002	Hoines Drug, Cresco	21.31	1		
10/23/2002	Borders Books, Rockford IL	42.05			
10/23/2002	Cambridge Inn, Belvidere IL	46.30			
10/31/2002	Pamida, New Hampton	31.72			
11/7/2002	Kmart, Charles City	29.08		1	
11/9/2002	Hobby Lobby, Mason City	48.22			1
12/28/2002	Pizza Hut, Mason City	18.08			1
12/29/2002	Kwik Star, Cresco	34.11	1		
12/28/2002	NIMHC Gift Shop, Mason City	13.05			1
12/30/2002	Hoines Drug, Cresco	16.96	1		
12/30/2002	Computer Professionals, Cresco	39.21	1		
12/31/2002	Pine Needles Quilt Shop, Cresco	18.15	1		
1/11/2003	Target, Mason City	35.65			1
1/11/2003	Kwik Star, Cresco	27.14	1		
1/11/2003	Mills Fleet Farm, Mason City	37.08			1
1/12/2003	Kmart, Charles City	22.28		1	
1/25/2003	Kmart, Charles City	62.05		1	
1/25/2003	Kwik Star, Cresco	9.22	1		
1/27/2003	Ace Hardware, Cresco	11.64	1		
2/6/2003	Econofoods, Cresco	5.72	1		
2/6/2003	Amoco, Cresco	54.80	1		
2/9/2003	Kmart, Charles City	38.80		1	
2/15/2003	Kwik Star, Cresco	32.55	1		
3/20/2003	Kmart, Charles City	15.11		1	
4/2/2003	Isis Metaphysical, Denver CO	31.99			
4/3/2003	Kwik Star, Cresco	23.00	1		
4/6/2003	Target, Mason City	44.39			1
4/12/2003	Kmart, Charles City	66.73		1	
4/15/2003	Pine Needles Quilt Shop, Cresco	24.70	1		
6/23/2003	Kwik Star, Cresco	22.00	1		
7/4/2003	Kmart, Charles City	20.81		1	
7/6/2003	Target, Mason City	65.01			1
7/24/2003	Target, Mason City	55.62			1
8/2/2003	Atlantic Book Shop, Bloomington MN	37.67			
8/2/2003	Barnes & Noble, Bloomington MN	32.91			
8/9/2003	Kmart, Charles City	35.65		1	
8/31/2003	Target, Onalaska, WI	45.48			
8/31/2003	Best Buy, Onalaska, WI	88.06			
9/18/2003	Hoines Drug, Cresco	24.12	1		
9/20/2003	Menards, Mason City	47.47			1

Exhibit G
(Continued)

Fort Atkinson Public Library
Locations of Credit Card Purchases
March 1, 2001 - April 30, 2004

Date	Location	Amount	Cresco	Charles City	Mason City
9/20/2003	B. Dalton, Mason City	62.51			1
9/22/2003	Kwik Star, Cresco	24.74	1		
9/30/2003	Econofoods, Cresco	52.95	1		
10/5/2003	Econofoods, Cresco	26.69	1		
10/5/2003	Mount Sterling Cheese, Mt. Sterling WI	19.31			
10/6/2003	Circle Sanctuary Barneveld, WI	19.00			
11/13/2003	Hobby Lobby, Mason City	49.79			1
11/13/2003	Kmart, Charles City	58.26		1	
11/15/2003	econofoods, Charles City	14.18		1	
11/15/2003	Kwik Star, Cresco	26.35	1		
12/6/2003	Amazon Bookstore, Minneapolis MN	22.42			
12/17/2003	Hobby Lobby, Waterloo IA	4.68			
12/20/2003	Target, Onalaska, WI	23.63			
12/27/2003	B. Dalton, Mason City	40.54			1
2/7/2004	Target, Mason City	32.23			1
2/20/2004	Kwik Star, Cresco	5.63	1		
2/21/2004	Hobby Lobby, Mason City	46.16			1
2/22/2004	Kmart, Charles City	23.20		1	
2/23/2004	Kwik Star, Cresco	10.53	1		
2/28/2004	Farm & Home Supply, Cresco	30.14	1		
3/6/2004	Menards, Mason City	30.28			1
TOTALS		2,474.14	24	16	16

Memo: The former library director was from Cresco and had family and friends living in Charles City and Mason City.

Note: These charges only for purchases in the towns listed, internet charges were not included. Other charges not included were those made in Ft. Atkinson, Calmar, or Decorah.