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NEWS RELEASE

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FOR RELEASE _____ January 28, 2010 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the City of Truro for the period January 1, 2003 through February 18, 2009. The special investigation resulted from unauthorized salary checks discovered while conducting agreed upon procedures at the request of the Mayor.

Vaudt reported the special investigation identified \$74,584.13 of improper and unsupported disbursements. Vaudt also reported it was not possible to determine if there were additional improper or unsupported disbursements because limited records were available.

The improper disbursements totaling \$74,432.63 include \$64,496.30 for improper net pay issued to Kelli Bregar, the former City Clerk, and \$3,058.61 of reimbursements to Ms. Bregar. In addition, the City incurred penalties and interest of \$6,382.07 as a direct result of Ms. Bregar's failure to pay City bills in a timely manner. The penalties and interest include amounts assessed by the Internal Revenue Service, the State of Iowa, the Warren Water District, IPERS and other City vendors. Also, the City improperly paid sales tax of \$495.65 to various vendors because Ms. Bregar failed to review vendor invoices for accuracy before payment. As a governmental entity, the City is exempt from paying sales tax.

The \$151.50 of unsupported disbursements includes 6 reimbursements to Ms. Bregar which were reported to members of the City Council but were not properly supported by detailed receipts.

In addition, Vaudt reported several concerns with the records maintained by Ms. Bregar. City records maintained by Ms. Bregar were not kept in an orderly fashion and several records were missing, including bank statements and credit card statements. Vaudt reported the bank statements for 3 months were altered to conceal unauthorized checks issued to Ms. Bregar. In

addition, envelopes containing several invoices were unopened or missing and there were several requests for payment of past due balances.

The report also includes recommendations to strengthen the City's internal controls, such as improvements to segregation of duties, ensuring utility billings, collections and delinquencies are reconciled each month and ensuring Council minutes are properly signed in accordance with the *Code of Iowa*.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF TRURO
FOR THE PERIOD
JANUARY 1, 2003 THROUGH FEBRUARY 18, 2009**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

At your request, we conducted a special investigation of the City of Truro as a result of concerns regarding certain financial transactions. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2003 through February 18, 2009, or as otherwise noted. Based on our review of relevant information and discussions with City officials and staff, we performed the following procedures:

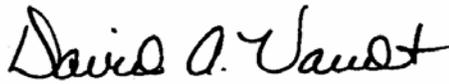
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Compared the fund balance reported on the City's Annual Financial Report for the fiscal year ended June 30, 2008 to the amount of cash and investments on hand at June 30, 2008.
- (3) Reviewed bank reconciliations for December 2008 and January 2009 to determine if the City's fund balances were reconciled to the balances per the bank statement.
- (4) Reviewed activity in bank accounts held by the City to identify any unusual activity.
- (5) Traced disbursements from the City's checking account to supporting documentation for payments issued from the checking account between January 1, 2006 and February 18, 2009.
- (6) Certain disbursements from the City's accounts from July 1, 2007 to February 18, 2009 were selected to determine if they were appropriate, reasonable, properly approved on the Council bill listings and supported by adequate documentation.
- (7) Examined all reimbursements to Kelli Bregar, the former City Clerk, to determine if the amounts disbursed were appropriate, properly approved on the Council bill listings and supported by adequate documentation.
- (8) Examined all payroll checks to Ms. Bregar to determine whether the appropriate number of checks were issued and the amounts of the checks were properly calculated.
- (9) Compared payroll checks issued to the City's maintenance staff from July 1, 2007 to June 30, 2008 to the City's budget for the year ended June 30, 2008 to determine if the salary paid agreed to the authorized salary.
- (10) Confirmed payments to the City by the State of Iowa to determine if they were properly deposited to the City's accounts.
- (11) Traced property tax orders from Madison County to deposit to determine if they were properly deposited to the City's accounts.
- (12) Scanned deposit tickets for the City's checking account to determine if funds were withheld from deposit.

These procedures identified \$74,584.13 of improper and unsupported disbursements during the period January 1, 2003 through February 18, 2009. We were unable to determine if additional amounts were improperly disbursed or if collections were not properly deposited because adequate records for receipts and disbursements 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 **C** of this report.

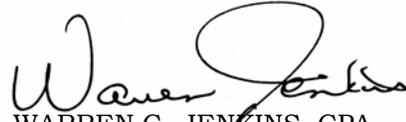
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Truro, other matters might have come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

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the City of Truro during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

December 15, 2009

City of Truro
Investigative Summary

Background Information

The City of Truro is located in Madison County and has a population of approximately 485. Kelli Bregar was hired as the City Clerk around July 1, 1999, based on the date provided in Ms. Bregar's employment application. Prior to employment as the City Clerk, Ms. Bregar served as the Deputy City Clerk for approximately 15 months. As the City Clerk, Ms. Bregar was responsible for:

- 1) Receipts – collections, posting to the accounting records, deposit preparation and depositing the receipts,
- 2) Disbursements – making purchases, receiving certain goods and services, presentation of proposed disbursements to the City Council, maintaining supporting documentation, check preparation and signing, distribution and posting to the accounting records,
- 3) Payroll – calculation, check preparation and signing, distribution and posting to the accounting records and
- 4) Reporting – preparation of Council minutes and financial reports.

The City's Deputy Clerk handled utility transactions, such as billing, collecting, posting and depositing.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Madison County and remitted to the City. Revenue is also received throughout the year from households and businesses in the City for water, sewer and garbage services. In addition, the City collects township fire support, fees for shelter rentals and fees for various licenses and permits.

All City disbursements are to be made by check authorized on a monthly basis by the City Council. The City's checks required only Ms. Bregar's signature. Bank statements and check images were not periodically reviewed by members of the City Council.

In late 2008, the Mayor became aware the City was falling behind with timely payment of bills and filing of unemployment, payroll and sales taxes. As a result, Ms. Bregar was asked to resign from her position as City Clerk. At the November 3, 2008 City Council meeting, Ms. Bregar informed the Council of her resignation, citing scheduling conflicts. Ms. Bregar told the Council she would stay until the City found a suitable replacement. The City's current City Clerk was hired at the January 5, 2009 City Council meeting. Her actual starting date was not identified in the minutes but, according to the Mayor, she started in February 2009. According to the Mayor, Ms. Bregar's last day was February 2, 2009. However, Ms. Bregar provided approximately 10 hours of assistance to the new City Clerk during the month of February 2009.

On May 18, 2009, we entered into an agreement with the City to perform certain procedures for the period July 1, 2007 through January 31, 2009. The objective of our procedures was to review selected City records for propriety and determine if adequate records were maintained by the City. During the course of fieldwork for the agreed upon procedures, we identified the former City Clerk, Ms. Bregar, was receiving more than 1 payroll check each month. As a result, we expanded our procedures to include a more detailed examination of payroll and other disbursements issued from the City's checking account.

Detailed Findings

These procedures identified \$74,584.13 of improper and unsupported disbursements during the period January 1, 2003 through February 18, 2009. We were unable to determine if additional amounts were improperly disbursed or if collections were not properly deposited because adequate records for receipts and disbursements were not available.

Improper disbursements totaling \$74,432.63 include:

- \$64,496.30 of improper net pay issued to Ms. Bregar,
- \$3,058.61 of reimbursements to Ms. Bregar,
- \$6,382.07 penalties and interest charges,
- \$495.65 of sales tax paid to vendors.

Unsupported disbursements totaling \$151.50 include 6 reimbursements to Ms. Bregar for which supporting documentation could not be located. However, the payments could be traced to a listing of approved bills.

All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

During our investigation, we reviewed activity recorded in the City's checking account for the period January 1, 2003 through February 18, 2009 and identified several improper and unsupported disbursements.

For the period January 1, 2003 through December 31, 2005, we reviewed only the checks issued to Ms. Bregar and scanned cancelled checks for unusual vendor names because the bank documentation did not provide sufficient detail to readily trace all payments to supporting documentation.

For the period January 1, 2006 through February 18, 2009, we traced disbursements to supporting documentation available at City Hall. We also scanned bank statements and cancelled checks from January 1, 2002 through December 31, 2002 to determine if Ms. Bregar received additional paychecks for that period. The improper and unsupported disbursements are explained in more detail in the following sections of this report.

As stated previously, checks issued from the City's checking account required only Ms. Bregar's signature. Ms. Bregar prepared and provided a listing of bills to City Council members at the monthly Council meetings. The listings included the payee and amount of each payment by fund. Monthly salary was reported in total for all City employees. Based on the details provided in the listings, members of the City Council approved disbursements from the City's checking account.

In addition, City records maintained by Ms. Bregar were not kept in an orderly fashion and several records were missing, including bank statements and credit card statements. Also, several envelopes containing invoices were unopened or missing and there were several requests for payment of past due balances.

Improper Payroll and Reimbursements

City Council minutes do not specify the date Ms. Bregar began employment as the City Clerk. However, based on the date provided in Ms. Bregar's employment application, it appears she was hired around July 1, 1999. Prior to employment as the City Clerk, Ms. Bregar served as the Deputy City Clerk for approximately 15 months. As City Clerk, Ms. Bregar was entitled to a monthly salary. In addition, she was also eligible for mileage and reimbursement of any

purchases she made with personal funds on behalf of the City. However, because Ms. Bregar was able to make purchases directly with City funds, there would be limited reasons for making purchases with personal funds for which she would be subsequently reimbursed.

As previously stated, we identified Ms. Bregar was receiving more than 1 monthly payroll check while conducting fieldwork for the agreed upon procedures requested by the City. As a result, we examined bank statements to determine when Ms. Bregar began receiving more than her authorized payroll check each month. The first occurrence of additional pay we identified was in January 2003. We scanned bank statements from January 1, 2002 through December 31, 2002 and determined Ms. Bregar received only 1 salary payment each month during that period.

Ms. Bregar’s authorized salary or annual increases were not documented in the Council minutes. However, the City’s annual budget included line items for the City Clerk’s salary. In addition, Ms. Bregar prepared monthly payroll journals which we obtained. The salaries authorized by the City budget and reported in the payroll journals do not agree to each other or to actual checks issued to Ms. Bregar. Copies of selected portions of the payroll journals are included in **Appendix 1**. We also reviewed quarterly payroll reports filed with the Iowa Public Employees’ Retirement System (IPERS) for the City and determined the salary reported on the reports filed with IPERS agreed with the payroll journals.

Table 1 lists Ms. Bregar’s gross salary according to the City’s budget and payroll journals for the period January 1, 2003 through February 18, 2009. The **Table** also includes the amounts of monthly net pay Ms. Bregar should have received based on each method.

Table 1

Time Period	Authorized Salary			
	City’s Budget		Payroll Journals	
	Gross	Net	Gross	Net
01/01/03 – 06/30/03	\$ 872.38	713.36	\$ 880.98	720.99
07/01/03 – 06/30/04	905.26	742.52	929.49	763.99
07/01/04 – 06/30/05	930.71	765.07	999.78	826.30
07/01/05 – 06/30/06	962.01	792.83	1,116.75	930.00
07/01/06 – 06/30/07	960.07	791.10	1,116.75	930.00
07/01/07 – 06/30/08	960.07	789.18	1,116.75	930.00
07/01/08 – 02/18/09	961.77	788.76	1,116.75	930.00

As illustrated by **Table 1**, the salary recorded in the payroll journal is more than the salary authorized by the City’s budget. According to the Mayor and a City Council Member we spoke with, the City budget established the City Clerk’s authorized salary. In addition, the **Table** also shows the City Clerk’s budgeted salary changed only a few dollars from July 1, 2005 through February 18, 2009. According to a Council Member, Ms. Bregar declined salary increases. Based on our discussion with the Mayor and a City Council Member, we used the budgeted salary to determine if Ms. Bregar received more salary than authorized.

We identified 138 checks issued to Ms. Bregar from January 1, 2003 through February 28, 2009. Of the 138 checks, 12 agree with the monthly net pay according to the payroll journal. None of the checks agree with the monthly net pay according to the City’s budget. An additional 14 checks were for amounts greater than Ms. Bregar’s monthly net pay. Based on the dates, amounts and/or check memo descriptions, the checks appear to include a

reimbursement in addition to Ms. Bregar’s net pay. For example, check 14825 was issued for \$30.00 more than the payroll journal. The check memo includes the description “salary and mileage.” As a result, we consider the \$30.00 to be the amount of reimbursement to Ms. Bregar. In addition, 9 checks were for amounts less than Ms. Bregar’s monthly net pay. Based on the check memo descriptions, amounts and dates of the checks issued, these appear to be reimbursements, not payroll. The remaining 103 checks were for amounts greater than Ms. Bregar’s authorized monthly net pay but do not appear to include a reimbursement because the excess pay is consistently for the same amount. Rather the checks were issued for more than the authorized amount. The 129 checks issued to Ms. Bregar for her net pay or greater are included in **Exhibit B**. The remaining 9 checks which appear to be reimbursements are included in **Exhibit C**. Each is discussed in the following paragraphs.

Payroll Overpayment – **Table 2** compares Ms. Bregar’s amount of authorized net pay per the City’s budget for the period of our investigation to the checks listed in **Exhibit B**. As illustrated by the **Table**, Ms. Bregar received \$64,496.30 more than her authorized net pay according to the City’s budget. We were unable to locate documentation or City Council approval to support the additional salary payments to Ms. Bregar. The \$64,496.30 of unauthorized net pay is included in **Exhibit A**.

Table 2

Description	For the period							Total
	01/01/03 – 06/30/03	07/01/03 – 06/30/04	07/01/04 – 06/30/05	07/01/05 – 06/30/06	07/01/06 – 06/30/07	07/01/07 – 06/30/08	07/01/08 – 02/18/09	
Number of months	6	12	12	12	12	12	7	
x Authorized net pay per month (Table 1)	\$ 713.36	742.52	765.07	792.83	791.10	789.18	788.76	
Maximum authorized net pay	4,280.16	8,910.24	9,180.84	9,513.96	9,493.20	9,470.16	5,521.32	56,369.88
Actual net pay	6,049.72	18,616.58	18,392.45	22,648.38	21,917.72	23,347.22	9,894.11	120,866.18
Unauthorized net pay	\$1,769.56	9,706.34	9,211.61	13,134.42	12,424.52	13,877.06	4,372.79	64,496.30

Reimbursements In Addition to Net Pay – As previously stated, we determined 14 payroll checks were issued to Ms. Bregar which appeared to include reimbursement amounts in addition to her net pay. We determined if an excess amount was for a reimbursement based on check memo descriptions and notations on the check carbon. Supporting documentation for 13 of the 14 payments was not located. In addition, we were able to trace only 4 of the 14 payments to a listing of approved bills.

Of the 4 reimbursements located on approved bill listings, 1 was also paid directly to the vendor. **Exhibit B** shows check number 172647, dated April 2, 2008, was issued to Ms. Bregar for \$1,010.12. According to a carbon copy of the check, the payment included \$67.01 for a fuel reimbursement. However, the City also issued check 17188, dated March 20, 2008, to Kum & Go for \$67.01. We located an invoice from Kum & Go requesting payment for gas which was not paid for at the time of fill-up. We have included a copy of the reimbursement to Ms. Bregar, the City’s check issued to Kum & Go and a copy of the receipt in **Appendix 2**. We asked Ms. Bregar about the reimbursement. She could not recall the specific transaction but stated it’s possible she was confused and made a mistake.

The 3 remaining reimbursements traced to a listing of approved bills but not supported by detailed receipts totaling \$70.00 are included in **Exhibit A** as unsupported disbursements. We

are unable to determine the purpose of the 10 reimbursements not included on an approved bill listing.

The \$67.01 reimbursement to Ms. Bregar and the remaining 10 reimbursements not approved by the City Council or supported by detailed receipts totaling \$808.27 are shown in **Exhibit B**. The total of \$875.28 is included in **Exhibit A** as improper disbursements.

Stand-Alone Reimbursements – As previously stated, 9 other checks issued to Ms. Bregar during the period of our investigation are listed in **Exhibit C**. Each of the checks is less than Ms. Bregar's monthly net pay and appear to be reimbursements. The checks range in amount from \$11.00 to \$642.89. We asked Ms. Bregar if supporting documentation was available. She stated the receipts should be at City Hall; however, we were unable to locate supporting documentation for any of the 9 checks.

We attempted to trace each of the disbursements listed in **Exhibit C** to City Council approval. For 3 of the 9 payments, we were able to locate the payment on a listing provided to the City Council for approval. According to descriptions on the listings, the reimbursements were for mileage and notary renewal fees. However, we were unable to support any of the amounts on the listings with appropriate documentation. Because the 3 payments totaling \$81.50 were included on the listing approved by the City Council, we have included them in **Exhibit A** as unsupported.

The remaining 6 payments totaling \$2,183.33 are included in **Exhibit A** as improper disbursements because they were not accurately recorded in the listings provided to the City Council for approval and there was not appropriate documentation to support the reimbursements to Ms. Bregar. The check memo descriptions show the reimbursements were for items such as software upgrades, fuel and supplies. According to the Mayor, all reimbursements should be supported by detailed receipts and approved by the City Council.

Check Carbons – As previously stated, we identified 138 checks issued to Ms. Bregar. We compared our listing of checks payable to Ms. Bregar to the City's carbon copies of checks issued from the City's account. Of the 138 payments to Ms. Bregar, we located a carbon copy for 65 of the 138 checks. Of the 65 carbon copies available for our review, we identified 10 which did not agree in amount, payee or both to an image of the redeemed check. In addition, we identified 1 carbon copy payable to Ms. Bregar which was not redeemed from the City's bank account. Copies of the 9 check carbons and the related checks which were redeemed from the City's bank account are included in **Appendix 3**. The discrepancies include:

- Check carbon 14353 shows the check was payable to Martin Marrietta but the check redeemed by the bank was actually payable to Ms. Bregar,
- 5 check carbons were marked void but the checks were actually redeemed by Ms. Bregar and
- 4 check carbons were blank but copies of the redeemed checks show they were issued to Ms. Bregar.

Penalties and Interest Charges – We compared disbursements issued from the City's checking account to supporting documentation from January 1, 2006 through February 18, 2009. We identified numerous occasions when invoices were not paid timely. As a result, some vendors assessed the City penalties and interest as a result of late payment.

The City did not have invoices to support all payments from the City's checking account. Because we determined some vendors routinely assessed penalties and interest, we obtained account transcripts directly from those vendors. **Table 3** shows the City was assessed \$8,714.58 of penalties and \$615.09 of interest. Of that amount, \$2,947.60 assessed by the IRS for failure to file and pay withholding taxes was forgiven.

Table 3

Vendor	Penalties and Interest Charges			
	Penalty	Interest	Forgiven	Net
Warren Water District	\$ 3,958.26	-	-	3,958.26
State of IA- Sales Tax	854.40	220.48	-	1,074.88
IPERS	420.00	-	-	420.00
Alliant Energy	329.06	-	-	329.06
IRS	2,942.10	239.34	(2,947.60)	233.84
State of IA - Withholding Tax	111.10	33.17	-	144.27
Kum & Go- WE Fleet	-	112.41	-	112.41
State of IA - Unemployment Tax	52.10	-	-	52.10
US Cellular	16.69	-	-	16.69
Fickes Home Center	13.87	-	-	13.87
Weigert Disposal	10.00	-	-	10.00
State of IA- Offset Fee ^	7.00	-	-	7.00
LGI	-	4.23	-	4.23
JP Auto	-	2.73	-	2.73
Bart's Tire	-	1.85	-	1.85
Bob's Auto	-	.50	-	.50
IAEC	-	.38	-	.38
Total	\$ 8,714.58	615.09	(2,947.60)	6,382.07

^ - The Offset Fee was included with a reduction of a State Warrant for failure to timely remit sales and withholding taxes to the Iowa Department of Revenue.

Table 3 shows the City was assessed penalties and interest for not timely remitting withholding and sales taxes to the State of Iowa. In January 2009, a state warrant issued to the City was reduced by \$3,770.02 as an offset to the balance owed. Copies of the vendor offset notice and tax due notices from the Iowa Department of Revenue are included in **Appendix 5**.

Because invoices were not available to support all of the City's disbursements, we are unable to determine if the City incurred additional penalties and interest. Ms. Bregar's job responsibilities included timely payment of City invoices, as well as submission of quarterly withholding and IPERS payments and the related reports. As a result, the net amount of \$6,382.07 of penalties and interest is included in **Exhibit A**.

As shown in **Table 3**, the City incurred interest charges totaling \$112.41 for the City's gas card with Kum & Go. However, we were unable to obtain statements for 11 of the 38 months we reviewed. It is likely the City incurred additional interest charges, but we are unable to quantify the amount because the account statements were not available.

We also identified several instances of checks clearing the bank account weeks and months after the issue date noted on the check. In some cases, multiple checks to the same vendor cleared at one time but each check had a different issue date. It appears Ms. Bregar dated the checks for the approximate payment due date rather than the actual date of issuance to give the appearance the payments were remitted timely.

We asked Ms. Bregar to explain why vendor invoices were not paid timely. Ms. Bregar stated the City floods in 2008 made it difficult to keep current with City business because she was managing flood-related issues.

Copies of selected invoices showing past-due balances are included in **Appendix 4**.

Credit Card – The City has a credit card account for fuel for which 4 cards are issued. City officials were able to locate only 3 of the 4 cards issued. Of the 4 cards, 1 is kept at the gas station for City use, 1 is for ambulance use and 1 is to be used for the fire engine. According to the City's Deputy Clerk, the remaining card is to be kept at City Hall, but City officials could not locate the card.

We reviewed the monthly card activity from January 1, 2006 through February 18, 2009. We were unable to examine statements for 11 of the 38 months because they were not located at City Hall or available from the card issuer. For the 27 months we reviewed, we identified several purchases made with the credit cards which were not supported by itemized receipts. In addition, receipts which were available were scattered among City records and not filed with the statement showing the charge.

In June 2008, purchases on the card increased significantly. From January 1, 2006 through May 31, 2008, monthly purchases ranged from \$100.00 to \$680.00. However, the new purchases in June 2008 totaled \$1,457.69. We were unable to locate the July 2008 statement, but we determined, based on the ending balance for June and the beginning balance for August, new purchases totaled at least \$3,769.02 in July. According to the Mayor, the City incurred significant fuel charges in June and July 2008 as a result of major flooding which required around-the-clock use of equipment fueled by gasoline to pump the water. In addition, the market price for fuel was extremely high during that time period.

Ms. Bregar was responsible for issuing timely payment of the monthly statement balances. However, the City did not make any payments on the credit card account from August 2008 to November 2008. In November, 2 checks issued from the City's checking account totaling \$2,598.30 were applied to the City's credit card account. An additional \$1,000.00 electronic payment from the City's checking account was credited to the City's credit card account on December 9, 2008. The 3 payments in November and December resulted in the City having a credit balance of \$1,239.23 on the credit card account.

Petty Cash – We located 1 check payable to petty cash which was never processed. The check was found filed with deposit slips, tax orders and state warrant information in the City's files. We are unable to determine why the check was issued and never processed. We did not identify any other checks payable to petty cash during the course of our examination.

According to the current City Clerk, the City did not have an established petty cash fund when she was hired. However, Ms. Bregar informally retained a small amount of cash from City funds in the desk drawer which was used in the same manner as petty cash.

Other Disbursements – The City's bills are approved by City Council members during the City Council meetings. However, the bill listings do not provide check numbers or provide the total payment for each vendor. Rather, most listings show the allocation of the payment by fund (general, road use, water and sewer). Others show the amount paid by function (such as police, fire and rescue, public works, culture and recreation, City government and water and sewer). For some vendors, payments are allocated to more than 1 fund or function, in which case the separate amounts must be added together to show the total vendor payment. In addition, payroll was approved based on a grand total for all City employees. We have included examples of bill listings in **Appendix 6**.

As previously stated, we traced disbursements from January 1, 2006 to February 19, 2009 to supporting documentation, when available. However, as previously stated, invoices or other documentation was not available to support all payments from the City's checking account. In

addition, we identified several concerns about the record keeping maintained by Ms. Bregar. Specifically, we identified:

- unopened invoices,
- handwritten notes used in place of invoices,
- invoices misfiled or missing altogether,
- credit card charges not supported by receipts, and
- invoices showing delinquent balances for an extended period of time.

We traced 15 disbursements to the bill listings presented to the City Council for approval to determine if disbursements were properly included on the bills listing. Of the 15 disbursements, 10 were not included on the bill listings approved by the City Council. In addition, we scanned the payees of checks issued from the City's checking account to identify if any vendors appeared to be inconsistent with routine City business. Based on the payee name, we did not identify vendors which appear to be unusual. However, we were not able to determine if all disbursements were proper and authorized because of the lack of supporting documentation and the incomplete bill listings. Because we were unable to quantify all unsupported payments, we have not included any amounts, other than the unsupported reimbursements to Ms. Bregar, as unsupported disbursements in **Exhibit A**.

We also identified several paid invoices which included sales tax. The sales tax paid by the City totals \$495.65. Because the City is a governmental entity, it is exempt from paying sales tax for goods and services. As the City Clerk, Ms. Bregar was responsible for reviewing vendor invoices for accuracy prior to payment. Because Ms. Bregar was responsible for ensuring the payments were for the correct amount, we have included the \$495.65 of sales tax payments in **Exhibit A** as improper.

COLLECTIONS

As previously stated, the City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Madison County and remitted to the City. Revenue is also received throughout the year from households and businesses in the City for water, sewer and garbage services. In addition, the City collects fees for Community Hall rentals, township fire support and various licenses and permits.

Utility Collections – Ms. Bregar did not have primary responsibility for collection of utility payments from households and businesses in the City which received water, sewer and/or garbage services. The Deputy City Clerk handles the billing, posting and depositing of utility collections. Utilities are billed monthly and due the 10th of each month. Residents can mail payment or pay in person at City Hall. The City does not keep a delinquent account listing because tax liens are issued for residents or businesses with past due balances.

We did not perform a detailed review of utility collections because the transaction cycle was not handled by Ms. Bregar.

Other Receipts – We confirmed all payments from the State of Iowa to the City and determined all warrants issued to the City were deposited to the City's checking account. However, we identified 5 state warrants in fiscal year 2009 which were dated at least 30 days prior to the date of deposit. In 1 case, street construction funds were issued to the City on October 16, 2008 but the warrant was not redeemed until January 6, 2009. We were unable to determine why the warrants were not deposited timely. Ms. Bregar's job responsibilities included timely deposit of City receipts.

We did not perform any procedures for collections resulting from township fire support, fees for shelter rentals and fees for licenses and permits because adequate records, such as receipt books, were not available.

OTHER CONCERNS

Council Minutes – We reviewed the City Council meeting minutes from January 1, 2003 through January 31, 2008 and determined the minutes had not been signed by Ms. Bregar, the Mayor or a designated member of the City Council to authenticate the record. In addition, City officials stated Ms. Bregar provided a financial budget summary report at each meeting, but the reports were not attached to the City Council minutes. In addition, we could not locate the meeting minutes for the January 2008 meeting.

Altered Statements and Other Issues – While reviewing the January 2007 bank statement, we encountered complications reconciling the checks listed on the face of the statement to images of the cancelled checks. Check images are included with the monthly statements and are listed in order of ascending check number. Specifically, check 16527 cleared the bank account in January 2007 but the image for check number 16527 was not included with the statement. However, an image of check 16576 was shown between checks 16526 and 16533, where check 16527 should have been. We contacted the City's bank to request a copy of check 16527, which was determined to be payable to Ms. Bregar. In addition, the first page of statement images was not located.

Similarly, in February 2007, checks 16600 and 16614 were replaced with images of other checks. We requested copies of the redeemed checks from the bank and determined they were also issued to Ms. Bregar. It appears the bank statement images were altered to show Ms. Bregar was receiving just 1 payroll check each month.

In addition, in March 2007, checks 16619 and 16677 were replaced with images of other checks. We determined these checks were also payable to Ms. Bregar.

As previously discussed, Ms. Bregar received \$64,496.30 more than her authorized salary from January 1, 2003 through February 19, 2009. Copies of selected pages of the January, February and March 2007 bank statements and the redeemed checks images obtained from the bank are included in **Appendix 7**.

Annual Financial Reports – The fund balance reported on the City's fiscal year 2008 Annual Financial report does not agree with the amount of cash and investments held by the City at June 30, 2008. In addition, the City did not report the total cash and investments in the Annual Financial Report as required.

Insurance Coverage – We inquired of the City's insurance coverage for theft. According to the City Clerk, the City's current policy provides reimbursement for 50% of a proven loss, up to \$10,000. The insurance policy currently held by the City is not adequate to cover the losses identified in **Exhibit A** of this report.

Separately Maintained Accounts – The City's Volunteer Fire Department is organized as a non-profit entity under the provisions of Chapters 504 and 504A of the *Code of Iowa*. The Fire Department maintains a separate bank account. We did not perform any procedures related to the separate revenues and disbursements of the Volunteer Fire Department.

RECOMMENDED CONTROL PROCEDURES

As part of our investigation, we reviewed the procedures used by the City 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 the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former City Clerk had control over each of the following areas:
- (1) Receipts – collecting, posting, deposit preparation and depositing.
 - (2) Disbursements – check preparation, signing, posting and distribution.
 - (3) Payroll – check preparation, signing, posting and distribution.
 - (4) Reporting – preparation of monthly Clerk's report and City Council minutes.

In addition, the Deputy City Clerk has control over the following area:

- (1) Utilities – billing, collecting, posting, deposit preparation and depositing.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the functions listed above should be segregated between the City Clerk, Deputy City Clerk, Mayor and City Council members. In addition, City Council members should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis. In addition, checks should require dual signatures.

- B. Bank Reconciliations – Bank reconciliations could not be located for the period prior to December 2008.

Recommendation – The City should perform a reconciliation of its bank accounts on a monthly basis. Bank statements should be mailed to someone not responsible for issuing checks or making deposits, such as the Mayor or a designated City Council member. In addition, the reconciliations should be reviewed by the Mayor or a City Council member. The reconciliations should be retained by the City for a reasonable period of time.

- C. Utility Billings, Collections and Delinquencies – Utility billings, collections and delinquent accounts were not reconciled on a periodic basis. The City does not maintain a delinquent account listing.

Recommendation – Procedures should be established to reconcile utility billings, collections and delinquencies each month. The City Council should review the reconciliations and monitor delinquencies each month. The City should implement a review of billings each month to ensure proper amounts are billed timely and in compliance with established City ordinances.

- D. Council Minutes – Chapter 21 of the *Code of Iowa* requires minutes be kept of all meetings of governmental bodies.

During our review of minutes, we determined:

- (1) The minutes were not always properly signed by the former City Clerk or Mayor to authenticate the record as required by section 380.7(4) of the *Code of Iowa*.
- (2) Attachments to the minutes, such as budget summary reports, were not attached to the minutes.
- (3) Not all disbursements were presented to the City Council for its approval and disbursements are not easily reconciled to the approved bill listings because of the method of presentation.
- (4) Authorized salaries and pay increases were not documented in the minutes.

Recommendation – The City Council should ensure the City Clerk and Mayor sign all meeting minutes and the signed copy of the minutes is maintained in the minute book at City Hall. In addition, the City Council should ensure all City obligations are presented to the City Council for its approval. Also, the approved bill listings should show the total vendor payment and the corresponding check number. Authorized salaries and pay increases should be documented in the minutes.

- E. Supporting documentation – During our review of the City's financial activity, we were unable to locate supporting documentation for all collections and disbursements.

Recommendation – Supporting documentation, such as receipt books, receipts or invoices, should be maintained for all collections and disbursements. The City Council should consider developing a record retention policy. In addition, the City should develop and implement procedures to ensure information recorded electronically is periodically backed-up in an appropriate manner and maintained off-site.

- F. Payroll Withholdings and Taxes – The former City Clerk was not timely in filing wage reports with IRS, IPERS, Iowa Workforce Development and the Iowa Department of Revenue. Also, the City did not file a wage report with IPERS for the months of October, November and December 2007. In addition, it appears the City was not current in remittance of unemployment taxes to Iowa Workforce Development at the end of our fieldwork.

Recommendation – All payroll withholdings should be remitted in a timely manner. The City should consult with appropriate representatives of the IRS, IPERS, Iowa Workforce Development and the Iowa Department of Revenue to resolve outstanding reports and taxes due.

- G. Credit Card – The City has a credit card account for fuel for which 4 cards were issued. City officials could locate only 3 of the 4 cards. We identified several purchases made with the credit cards which were not supported by adequate documentation. In addition, we determined the City incurred penalties and interest charges because the former City Clerk did not pay the balance on the cards each month and/or not make payments in a timely manner. The City does not have a written credit card policy.

Recommendation – The City should cancel the credit card which cannot be located. Original receipts should be submitted to the City Clerk for any purchases made with the credit cards. The Council should also periodically review the credit card statements to ensure charges appear appropriate and payments are made in a timely manner so the City does not incur penalties or interest charges. In addition, the City should establish a written policy for credit card use.

- H. Annual Financial Report – The fund balance reported on the City’s Annual Financial Report for the fiscal year ended June 30, 2008 does not agree with the amount of cash and investments held by the City at June 30, 2008. In addition, the City did not report the total cash and investments on the Annual Financial Report as required.

Recommendation – The fund balance reported on the Annual Financial Report should agree to the amount of cash and investments the City has on hand. The City should ensure future reports are accurate and complete.

Exhibits

Report on Special Investigation of the
City of Truro

Summary of Findings
January 1, 2003 through February 18, 2009

Description	Exhibit/Table/ Page Number	Improper Disbursements	Unsupported Disbursements	Total
Payroll overpayment to Kelli Bregar	Table 2	\$ 64,496.30	-	64,496.30
Reimbursements to Kelli Bregar in addition to net pay	Exhibit B	875.28	70.00	945.28
Checks issued to Kelli Bregar for reimbursements	Exhibit C	2,183.33	81.50	2,264.83
Penalties and interest charges	Table 3	6,382.07	-	6,382.07
Sales tax	Page 12	495.65	-	495.65
Total		<u>\$ 74,432.63</u>	<u>151.50</u>	<u>74,584.13</u>

Report on Special Investigation of the
City of Truro

Payroll Checks Issued to Kelli Bregar
January 1, 2003 through February 18, 2009

Per Check				Wages	Reimburse-	Improper	Improper	Unsupported
Check Date	Check Number	Memo	Check Amount	Authorized by City Budget	ment Amount	Pay	Reimburse-ment	Reimburse-ment
01/02/03	14325	-	\$ 720.99	713.36	-	7.63	-	-
01/07/03	14353	-	726.99	-	-	726.99	-	-
02/01/03	14382	-	720.99	713.36	-	7.63	-	-
03/01/03	14431	-	720.99	713.36	-	7.63	-	-
04/01/03	14487	-	720.99	713.36	-	7.63	-	-
05/01/03	14531	-	720.99	713.36	-	7.63	-	-
06/02/03	14579	-	996.79	-	-	996.79	-	-
06/02/03	14572	-	720.99	713.36	-	7.63	-	-
07/01/03	14617	-	996.15	-	-	996.15	-	-
07/01/03	14611	-	763.59	742.52	-	21.07	-	-
08/01/03	14670	-	783.99 ^	742.52	20.00	21.47	-	20.00
09/02/03	14717	-	763.99	742.52	-	21.47	-	-
10/01/03	14763	-	793.99 ^	742.52	30.00	21.47	-	30.00
10/01/03	14825	salary and mileage	793.99 ^	-	30.00	763.99	30.00	-
11/01/03	14819	-	970.10	742.52	-	227.58	-	-
11/04/03	14857	-	970.10	-	-	970.10	-	-
12/01/03	14909	-	970.10	-	-	970.10	-	-
12/01/03	14864	-	980.11 ^	742.52	10.00	227.59	10.00	-
01/01/04	14918	-	980.11	742.52	-	237.59	-	-
02/01/04	14954	-	980.10 ^	742.52	10.00	227.58	10.00	-
02/15/04	14992	-	980.10	-	-	980.10	-	-
03/03/04	15007	-	842.16 ^	742.52	78.17	21.47	78.17	-
03/15/04	15040	-	962.46	-	-	962.46	-	-
04/01/04	15046	-	783.99 ^	742.52	20.00	21.47	-	20.00
04/15/04	15095	-	992.73	-	-	992.73	-	-
05/01/04	15102	-	763.99	742.52	-	21.47	-	-
05/15/04	15128	-	986.14	-	-	986.14	-	-
06/02/04	15137	-	1,173.85 ^	742.52	409.86	21.47	409.86	-
06/15/04	15172	-	992.87	-	-	992.87	-	-
07/01/04	15182	-	826.30	765.07	-	61.23	-	-

Exhibit B

Report on Special Investigation of the
City of Truro

Payroll Checks Issued to Kelli Bregar
January 1, 2003 through February 18, 2009

Per Check				Wages Authorized by City Budget	Reimburse- ment Amount	Improper Pay	Improper Reimburse- ment	Unsupported Reimburse- ment
Check Date	Check Number	Memo	Check Amount					
08/02/04	15243	-	826.30	765.07	-	61.23	-	-
09/01/04	15287	-	826.30	765.07	-	61.23	-	-
10/01/04	15332	-	826.30	765.07	-	61.23	-	-
10/15/04	15363	-	616.26	-	-	616.26	-	-
11/01/04	15375	-	826.30	765.07	-	61.23	-	-
11/15/04	15376	-	816.26	-	-	816.26	-	-
12/01/04	15420	-	866.30	765.07	-	101.23	-	-
12/07/04	15461	-	73.95	-	-	73.95	-	-
12/16/04	15423	-	896.16	-	-	896.16	-	-
01/03/05	15471	-	896.30	765.07	-	131.23	-	-
01/15/05	15474	-	896.26	-	-	896.26	-	-
02/01/05	15520	-	887.46 ^	765.07	61.16	61.23	61.16	-
02/15/05	15527	-	896.26	-	-	896.26	-	-
03/01/05	15578	-	846.30	765.07	-	81.23	-	-
03/15/05	15579	-	896.26	-	-	896.26	-	-
04/01/05	15622	-	914.46	765.07	-	149.39	-	-
04/15/05	15625	-	946.26	-	-	946.26	-	-
05/07/05	15667	-	931.48	765.07	-	166.41	-	-
05/15/05	15670	-	981.18	-	-	981.18	-	-
06/02/05	15714	-	974.80	765.07	-	209.73	-	-
06/15/05	15719	-	986.16	-	-	986.16	-	-
07/02/05	15767	-	986.07 ^	792.83	56.06	137.18	56.06	-
07/15/05	15715	-	986.30	-	-	986.30	-	-
08/01/05	15830	-	996.88 ^	792.83	66.88	137.17	66.88	-
08/15/05	15831	-	996.82	-	-	996.82	-	-
09/01/05	15859	56.14-supply-City Hall	1,011.26 ^	792.83	56.14	162.29	56.14	-
09/15/05	15860	-	996.82	-	-	996.82	-	-
10/01/05	15910	-	996.75	792.83	-	203.92	-	-
11/01/05	15937	-	986.30	792.83	-	193.47	-	-
11/10/05	15941	-	996.23	-	-	996.23	-	-

Report on Special Investigation of the
City of Truro

Payroll Checks Issued to Kelli Bregar
January 1, 2003 through February 18, 2009

Per Check				Wages	Reimburse-	Improper	Improper	Unsupported
Check Date	Check Number	Memo	Check Amount	Authorized by City Budget	ment Amount	Pay	Reimburse-ment	Reimburse-ment
12/01/05	15982	-	960.00 ^	792.83	30.00	137.17	30.00	-
12/15/05	16022	-	998.26	-	-	998.26	-	-
01/02/06	16037	-	986.25	792.83	-	193.42	-	-
01/02/06	16577	-	996.26	-	-	996.26	-	-
01/15/06	16073	-	996.26	-	-	996.26	-	-
02/01/06	16079	-	996.86	792.83	-	204.03	-	-
02/15/06	16118	-	996.28	-	-	996.28	-	-
03/01/06	16124	-	996.26	792.83	-	203.43	-	-
03/15/06	16133	-	996.26	-	-	996.26	-	-
04/01/06	16169	-	996.30	792.83	-	203.47	-	-
04/06/06	16188	-	996.26	-	-	996.26	-	-
05/01/06	16211	-	996.26	792.83	-	203.43	-	-
05/15/06	16246	-	996.26	-	-	996.26	-	-
06/02/06	16292	-	996.26	792.83	-	203.43	-	-
06/15/06	16263	-	996.26	-	-	996.26	-	-
07/01/06	16343	-	996.26	791.10	-	205.16	-	-
07/15/06	16331	-	996.26	-	-	996.26	-	-
08/01/06	16361	-	996.26	791.10	-	205.16	-	-
08/15/06	16370	-	996.26	-	-	996.26	-	-
09/01/06	16403	-	996.26	791.10	-	205.16	-	-
10/01/06	16433	-	996.26	791.10	-	205.16	-	-
10/13/06	16459	-	996.26	-	-	996.26	-	-
11/01/06	16569	-	996.26	791.10	-	205.16	-	-
11/15/06	16504	-	996.26	-	-	996.26	-	-
12/01/06	16511	-	996.26	791.10	-	205.16	-	-
01/02/07	16527	-	996.26	791.10	-	205.16	-	-
01/20/07	16600	-	996.26	791.10	-	205.16	-	-
02/02/07	16614	-	996.26	-	-	996.26	-	-
02/15/07	16619	-	996.26	-	-	996.26	-	-
03/04/07	16677	-	996.26	791.10	-	205.16	-	-

Exhibit B

Report on Special Investigation of the
City of Truro

Payroll Checks Issued to Kelli Bregar
January 1, 2003 through February 18, 2009

Per Check			Check Amount	Wages Authorized by City Budget	Reimburse- ment Amount	Improper Pay	Improper Reimburse- ment	Unsupported Reimburse- ment
Check Date	Check Number	Memo						
03/15/07	16696	-	996.26	-	-	996.26	-	-
04/01/07	16721	-	996.26	791.10	-	205.16	-	-
04/15/07	16727	-	996.26	-	-	996.26	-	-
05/01/07	16740	-	996.26	791.10	-	205.16	-	-
05/15/07	16728	-	996.26	-	-	996.26	-	-
06/01/07	16783	-	996.26	791.10	-	205.16	-	-
06/15/07	16822	-	996.26	-	-	996.26	-	-
07/01/07	16849	-	996.26	789.18	-	207.08	-	-
07/15/07	16871	-	996.26	-	-	996.26	-	-
08/01/07	16882	-	996.26	789.18	-	207.08	-	-
08/15/07	16908	-	996.26	-	-	996.26	-	-
09/01/07	16909	-	996.26	789.18	-	207.08	-	-
09/15/07	16960	-	996.26	-	-	996.26	-	-
10/01/07	16966	-	996.26	789.18	-	207.08	-	-
10/15/07	16962	-	996.26	-	-	996.26	-	-
11/02/07	16965	-	996.26	789.18	-	207.08	-	-
11/15/07	17076	-	1,496.26	-	-	1,496.26	-	-
12/01/07	17092	-	996.26	789.18	-	207.08	-	-
12/15/07	17093	-	996.26	-	-	996.26	-	-
01/02/08	17156	-	996.26	789.18	-	207.08	-	-
01/15/08	17104	-	996.26	-	-	996.26	-	-
02/01/08	17117	-	982.65	789.18	-	193.47	-	-
02/15/08	17187	-	996.26	-	-	996.26	-	-
03/01/08	17232	-	996.26	789.18	-	207.08	-	-
03/15/08	17190	-	996.26	-	-	996.26	-	-
04/02/08	17264	fuel reimb-fleet card error 67.01	1,010.12 ^	789.18	67.01	153.93	67.01	-
04/15/08	17288	-	996.26	-	-	996.26	-	-
05/01/08	17300	-	996.26	789.18	-	207.08	-	-
05/15/08	17306	-	996.26	-	-	996.26	-	-

Report on Special Investigation of the
City of Truro

Payroll Checks Issued to Kelli Bregar
January 1, 2003 through February 18, 2009

Per Check			Wages	Reimburse-	Improper	Improper	Unsupported	
Check Date	Check Number	Memo	Authorized by City Budget	ment Amount	Pay	Reimburse-ment	Reimburse-ment	
06/01/08	17340	-	996.26	789.18	-	207.08	-	
06/15/08	17347	-	996.26	788.76	-	207.50	-	
07/26/08	17430	-	996.26	-	-	996.26	-	
08/01/08	17427	-	996.26	788.76	-	207.50	-	
09/01/08	17462	-	996.26	788.76	-	207.50	-	
10/01/08	17348	-	996.26	788.76	-	207.50	-	
11/01/08	17505	-	996.26	788.76	-	207.50	-	
12/01/08	17692	-	996.26	788.76	-	207.50	-	
12/31/08	17750	-	996.26	-	-	996.26	-	
01/03/09	17765	-	927.77	788.76	-	139.01	-	
Total			<u>\$ 121,811.46</u>	<u>56,369.88</u>	<u>945.28</u>	<u>64,496.30</u>	<u>875.28</u>	<u>70.00</u>

^ - Check appears to include both payroll and a reimbursement

Exhibit CReport on Special Investigation of the
City of TruroChecks Issued to Kelli Bregar for Reimbursements
January 1, 2003 through February 18, 2009

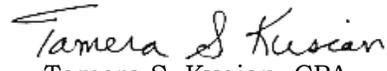
Per Check						
Check Date	Check Number	Memo	Check Amount	Improper	Unsupported	
01/07/03	14358	-	\$ 30.50	-	30.50	
03/06/03	14475	-	11.00	-	11.00	
04/09/03	14501	-	40.00	-	40.00	
02/07/06	16083	software support reimb. Receipt # --6548916	298.13	298.13	-	
04/03/07	16623	Reimb-microsoft office upgrade	306.29	306.29	-	
06/05/07	16784	Park Equip Lunch and Software Supply reimb	642.89	642.89	-	
01/08/08	17094	Fuel Reimb & Software purchase	386.94	386.94	-	
02/07/08	17108	software & supplies reimbursement	346.18	346.18	-	
03/10/08	17196	Fuel reimb-fleet card company change	202.90	202.90	-	
Total			<u>\$ 2,234.33</u>	<u>2,183.33</u>	<u>51.00</u>	

Report on Special Investigation of the
City of Truro

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Corinne M. Johnson, CPA, Senior Auditor II
Nancy Curtis, CPA, Senior Auditor II


Tamera S. Kusian, CPA
Deputy Auditor of State

**Report on Special Investigation of the
City of Truro**

Appendices

Report on Special Investigation of the
City of Truro

Copies of Selected Payroll Journals

PAYROLL & WITHHOLDING TAX FOR THE MONTH OF JUNE 2006

Name	FUND	Gross Pay	Fica-EMP	Fica-City	IPERS-Emp	IPERS-City	Fed W/H	State W/H	NET PAY	TOTAL TAX
KELLI	GEN	\$338.97	\$25.93	\$25.93	\$12.54	\$19.49	\$10.00	\$10.00	\$280.50	\$103.90
Pd. on 1st	RU	\$99.84	\$7.64	\$7.64	\$3.69	\$5.74	\$0.00	\$0.00	\$88.51	\$24.71
	WATER	\$338.97	\$25.93	\$25.93	\$12.54	\$19.49	\$10.00	\$10.00	\$280.50	\$103.90
	SEWER	\$338.97	\$25.93	\$25.93	\$12.54	\$19.49	\$10.00	\$10.00	\$280.50	\$103.90
	TOTAL	\$1,116.75	\$85.43	\$85.43	\$41.32	\$64.21	\$30.00	\$30.00	\$930.00	\$336.40
ANCEL	GEN	\$203.22	\$15.55	\$15.55	\$7.52	\$11.69	\$22.00	\$9.50	\$148.65	\$81.80
Pd. on 15th	RU	\$103.32	\$7.90	\$7.90	\$3.82	\$5.94	\$0.00	\$0.00	\$91.59	\$25.57
	SEWER	\$637.53	\$48.77	\$48.77	\$23.59	\$36.66	\$22.00	\$9.50	\$533.67	\$189.29
	TOTAL	\$944.07	\$72.22	\$72.22	\$34.93	\$54.28	\$44.00	\$19.00	\$773.92	\$296.66
ANCEL	WATER	\$986.50	\$75.47	\$75.47	\$36.50	\$56.72	\$22.00	\$20.00	\$832.53	\$286.16
Pd. on 30th or 31st										
ANCEL	WATER	\$50.00	\$3.83	\$3.83	\$1.85	\$2.88	\$0.00	\$0.00	\$44.33	\$12.38
SPECIAL										
MARY LOU	WATER	\$377.00	\$28.84	\$28.84	\$13.95	\$21.68	\$5.00	\$5.00	\$324.21	\$103.31
	SEWER	\$377.00	\$28.84	\$28.84	\$13.95	\$21.68	\$5.00	\$5.00	\$324.21	\$103.31
94.25	TOTAL	\$754.00	\$57.68	\$57.68	\$27.90	\$43.36	\$10.00	\$10.00	\$648.42	\$206.62
ERIC	GEN	\$120.00	\$9.18	\$9.18	\$0.00	\$0.00	\$0.00	\$0.00	\$110.82	\$18.36
MAYOR										
DICK	GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
POLICE-\$15										

Report on Special Investigation of the
City of Truro

Copies of Selected Payroll Journals

PAYROLL & WITHHOLDING TAX FOR THE MONTH OF JULY 2007

Name	FUND	Gross Pay	Fica-EMP	Fica-City	IPERS-Emp	IPERS-City	Fed W/H	State W/H	NET PAY	TOTAL TAX
KELLI Pd. on 1st	GEN	\$338.97	\$25.93	\$25.93	\$12.54	\$19.49	\$10.00	\$10.00	\$280.50	\$103.90
	RU	\$99.84	\$7.64	\$7.64	\$3.69	\$5.74	\$0.00	\$0.00	\$88.51	\$24.71
	WATER	\$338.97	\$25.93	\$25.93	\$12.54	\$19.49	\$10.00	\$10.00	\$280.50	\$103.90
	SEWER	\$338.97	\$25.93	\$25.93	\$12.54	\$19.49	\$10.00	\$10.00	\$280.50	\$103.90
	TOTAL	\$1,116.75	\$85.43	\$85.43	\$41.32	\$64.21	\$30.00	\$30.00	\$930.00	\$336.40
ANCEL Pd. on 15th	GEN	\$223.99	\$17.14	\$17.14	\$8.29	\$12.88	\$22.00	\$9.50	\$167.07	\$86.94
	RU	\$107.43	\$8.22	\$8.22	\$3.97	\$6.18	\$0.00	\$0.00	\$95.24	\$26.59
	SEWER	\$702.82	\$53.77	\$53.77	\$26.00	\$40.41	\$22.00	\$9.50	\$591.55	\$205.45
	TOTAL	\$1,034.24	\$79.12	\$79.12	\$38.27	\$59.47	\$44.00	\$19.00	\$853.85	\$318.97
ANCEL Pd. on 30th or 31st	WATER	\$1,087.52	\$83.20	\$83.20	\$40.24	\$62.53	\$22.00	\$20.00	\$922.09	\$311.16
ANCEL SPECIAL	WATER	\$75.00	\$5.74	\$5.74	\$2.78	\$4.31	\$0.00	\$0.00	\$66.49	\$18.56
MARY LOU	WATER	\$409.50	\$31.33	\$31.33	\$15.15	\$23.55	\$5.00	\$5.00	\$353.02	\$111.35
	SEWER	\$409.50	\$31.33	\$31.33	\$15.15	\$23.55	\$5.00	\$5.00	\$353.02	\$111.35
	TOTAL	\$819.00	\$62.65	\$62.65	\$30.30	\$47.09	\$10.00	\$10.00	\$706.04	\$222.70
ERIC MAYOR	GEN	\$120.00	\$9.18	\$9.18	\$0.00	\$0.00	\$0.00	\$0.00	\$110.82	\$18.36
DICK POLICE-\$15 34.5	GEN	\$517.50	\$39.59	\$39.59	\$31.46	\$47.20	\$0.00	\$0.00	\$446.45	\$157.84

Report on Special Investigation of the
City of Truro

Copies of Selected Payroll Journals

PAYROLL & WITHHOLDING TAX FOR THE MONTH OF JULY 2006

Name	FUND	Gross Pay	Fica-EMP	Fica-City	IPERS-Emp	IPERS-City	Fed W/H	State W/H	NET PAY	TOTAL TAX
KELLI	GEN	\$338.97	\$25.93	\$25.93	\$12.54	\$19.49	\$10.00	\$10.00	\$280.50	\$103.90
Pd. on 1st	RU	\$99.84	\$7.64	\$7.64	\$3.69	\$5.74	\$0.00	\$0.00	\$88.51	\$24.71
	WATER	\$338.97	\$25.93	\$25.93	\$12.54	\$19.49	\$10.00	\$10.00	\$280.50	\$103.90
	SEWER	\$338.97	\$25.93	\$25.93	\$12.54	\$19.49	\$10.00	\$10.00	\$280.50	\$103.90
	TOTAL	\$1,116.75	\$85.43	\$85.43	\$41.32	\$64.21	\$30.00	\$30.00	\$930.00	\$336.40
ANCEL	GEN	\$211.31	\$16.17	\$16.17	\$7.82	\$12.15	\$22.00	\$9.50	\$155.83	\$83.80
Pd. on 15th	RU	\$107.43	\$8.22	\$8.22	\$3.97	\$6.18	\$0.00	\$0.00	\$95.24	\$26.59
	SEWER	\$663.03	\$50.72	\$50.72	\$24.53	\$38.12	\$22.00	\$9.50	\$556.28	\$195.60
	TOTAL	\$981.77	\$75.11	\$75.11	\$36.33	\$56.45	\$44.00	\$19.00	\$807.34	\$305.99
ANCEL	WATER	\$1,025.96	\$78.49	\$78.49	\$37.96	\$58.99	\$22.00	\$20.00	\$867.51	\$295.93
Pd. on 30th or 31st										
ANCEL	WATER	\$50.00	\$3.83	\$3.83	\$1.85	\$2.88	\$0.00	\$0.00	\$44.33	\$12.38
SPECIAL										
MARY LOU	WATER	\$361.25	\$27.64	\$27.64	\$13.37	\$20.77	\$5.00	\$5.00	\$310.25	\$99.41
	SEWER	\$361.25	\$27.64	\$27.64	\$13.37	\$20.77	\$5.00	\$5.00	\$310.25	\$99.41
	TOTAL	\$722.50	\$55.27	\$55.27	\$26.73	\$41.54	\$10.00	\$10.00	\$620.50	\$198.82
ERIC	GEN	\$120.00	\$9.18	\$9.18	\$0.00	\$0.00	\$0.00	\$0.00	\$110.82	\$18.36
MAYOR										
DICK	GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
POLICE-\$15										
BETTY	GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARY										
HELEN	GEN	\$181.25	\$13.87	\$13.87	\$0.00	\$0.00	\$0.00	\$0.00	\$167.38	\$27.73
LIBRARY										
29										
ALEX	GEN	\$157.50	\$12.05	\$12.05	\$0.00	\$0.00	\$15.75	\$0.00	\$129.70	\$39.85
LIBRARY										

Report on Special Investigation of the
City of Truro

Copies of Selected Payroll Journals

PAYROLL & WITHHOLDING TAX FOR THE MONTH OF JULY 2008

Name	FUND	Gross Pay	Fica-EMP	Fica-City	IPERS-Emp	IPERS-City	Fed W/H	State W/H	NET PAY	TOTAL TAX
KELLI	GEN	\$338.97	\$25.93	\$25.93	\$13.22	\$20.51	\$10.00	\$10.00	\$279.82	\$105.59
Pd. on 1st	RU	\$99.84	\$7.64	\$7.64	\$3.89	\$6.04	\$0.00	\$0.00	\$88.31	\$25.21
	WATER	\$338.97	\$25.93	\$25.93	\$13.22	\$20.51	\$10.00	\$10.00	\$279.82	\$105.59
	SEWER	\$338.97	\$25.93	\$25.93	\$13.22	\$20.51	\$10.00	\$10.00	\$279.82	\$105.59
	TOTAL	\$1,116.75	\$85.43	\$85.43	\$43.55	\$67.56	\$30.00	\$30.00	\$927.77	\$341.98
ANCEL										
Pd. on 15th	GEN	\$235.19	\$17.99	\$17.99	\$9.17	\$14.23	\$22.00	\$9.50	\$176.53	\$90.89
	RU	\$112.81	\$8.63	\$8.63	\$4.40	\$6.83	\$0.00	\$0.00	\$99.78	\$28.48
	SEWER	\$737.97	\$56.45	\$56.45	\$28.78	\$44.65	\$22.00	\$9.50	\$621.23	\$217.84
	TOTAL	\$1,085.97	\$83.08	\$83.08	\$42.35	\$65.70	\$44.00	\$19.00	\$897.54	\$337.21
ANCEL	WATER	\$1,141.90	\$87.36	\$87.36	\$44.53	\$69.08	\$22.00	\$20.00	\$968.01	\$330.33
Pd. on 30th or 31st										
ANCEL	WATER	\$87.50	\$6.69	\$6.69	\$3.41	\$5.29	\$0.00	\$0.00	\$77.39	\$22.09
SPECIAL										
MARY LOU	WATER	\$454.81	\$34.79	\$34.79	\$17.74	\$27.52	\$5.00	\$5.00	\$392.28	\$124.84
	SEWER	\$454.81	\$34.79	\$34.79	\$17.74	\$27.52	\$5.00	\$5.00	\$392.28	\$124.84
95.75	TOTAL	\$909.63	\$69.59	\$69.59	\$35.48	\$55.03	\$10.00	\$10.00	\$784.56	\$249.68
BRYAN	GEN	\$120.00	\$9.18	\$9.18	\$0.00	\$0.00	\$0.00	\$0.00	\$110.82	\$18.36
MAYOR										
DICK	GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
POLICE-\$15										

Appendix 2

Report on Special Investigation of the
City of Truro

Copies of Reimbursement Support to Kelli Bregar for Kum & Go

FUND	AMOUNT		
General	398 10	UNION STATE BANK Winterset, Iowa	Warrant / Check CITY OF TRURO, IOWA
Road Use Tax	95 81		
Trust & Agcy.			
Water	258 78		
St	258 78		
R.C.			
TOTAL			

017264

PAY one thousand and 12/100 DOLLARS
 PAY TO THE ORDER OF Kelli Bregar DATE 4-2-08 WARRANT NO. 17264 AMOUNT 1010 12
 BY ORDER OF THE COUNCIL NON-NEGOTIABLE VOID AFTER 90 DAYS
St. Ch. Kum & Go 67.01 Kelli Bregar CLERK

⑆017264⑆ ⑆073903150⑆ [REDACTED]

VENDOR Kelli Bregar

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT
			<u>last salary</u>		
			<u>& fuel reimb</u>	<u>67.01</u>	
				<u>St. Ch. Kum & Go</u>	

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

MATT PAPPOTT & SONS CO., WATERLOO, IOWA FORM 38-1P 0834425 CITY OF TRURO, IOWA 50257

Report on Special Investigation of the
City of Truro

Copies of Reimbursement Support to Kelli Bregar for Kum & Go

073903147
03/21/2008
907502018330810

This is a LEGAL COPY of your check. You can use it the same way you would use the original check.

9002/12/EO LKHTED06201
070000102052018

FUND	AMOUNT
General	(070)
Food Use Tax	
Trans & Accy.	
Water	
Sewer	
R =	
TOTAL	107.00

UNION STATE BANK
Waltham, Mass

Warrant / Check
CITY OF TRURO, IOWA

017188

PAY TO THE ORDER OF Kum & Go DOLLARS 107.00

DATE 3-20-08 CHECK NO. 17188 AMOUNT 107.00

VOID AFTER 90 DAYS

BY ORDER OF THE CLERK
Kelli S. Bregar C.F.M.

017188 073903150* [REDACTED]

017188 4073903150* [REDACTED] *0000006701*

SiteID:0
ProcDate:03/24/2008
CapturDate:11/30/1999
MflmSeqNum:0
ItemSeqNum:68647100

Report on Special Investigation of the
City of Truro

Copies of Reimbursement Support to Kelli Bregar for Kum & Go



Kum & Go 0102
209 E Main ST
St. Charles, IA 50240
/R 1 /S 2 /T 146 /C 6737
03/20/2008 16:14:54 Store#0102
Phone 641-396-2484

1 DRIVE OFF RECOVERY \$67.01
TOTAL \$67.01
CASH \$67.01

Kelli pl 3/20/08 City of Truro P.O. Box 186 Truro, IA 50251

NO. 31

NAME: Truro VFD						DATE: 3/20/08
ADDRESS: 120 E. Center -						
CITY, STATE, ZIP: Truro IA 50257						
SOLD BY: KE	CASH	C.O.D.	CHARGE	ON ACCT.	MOSE RTD.	PAID OUT

QUAN.	DESCRIPTION	AMOUNT
1		
2	Diesel	
3	16.884 gal	67.01
4		
5		
6	Card wouldn't work	
7	Again!!	
8		
9		
10		
11	Total	67.01
12		

CUSTOMER'S ORDER NO. _____ RECEIVED BY: _____

KEEP THIS COPY FOR YOUR RECORDS
5L240 ©2001 REDIFORM®

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	
Road Use Tax	726.99
Trust & Agcy.	
Water	
Sewer	
R.C.	
TOTAL	726.99

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA 14353

PAY *Seven hundred twenty six and 99/100* DOLLARS

PAY TO THE ORDER OF *Martin Manetta Agg...* DATE *07-03-03* WARRANT NO. *14353* AMOUNT *726.99*

BY ORDER OF THE COUNCIL
Kelli S. Bregar CLERK

NON-NEGOTIABLE

⑆073903150⑆ [REDACTED]

VENDOR *Martin Manetta Agg...*

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT
		<i>726.99</i>	<i>RU</i>		

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

WATT PARROTT & SOHN CO., WATERLOO, IOWA FORM 58-1P 004946 CITY OF TRURO, IOWA 50257

FUND	AMOUNT
General	213.49
Road Use Tax	82.46
Trust & Agcy.	
Water	215.62
Sewer	215.62
R.C.	
TOTAL	726.99

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA 14353

PAY *Seven hundred twenty six and 99/100* DOLLARS

PAY TO THE ORDER OF *Kelli Bregar* DATE *1-07-03* WARRANT NO. *14353* AMOUNT *726.99*

BY ORDER OF THE COUNCIL
Kelli S. Bregar CLERK

⑆073903150⑆ [REDACTED] ⑆0000072699⑆

Appendix 3

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	
Road Use Tax	
Trust & Agcy.	
Water	
Sev.	
R.C.	
TOTAL	

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA **14579**

PAY _____ DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

⑆073903150⑆ [REDACTED]

VENDOR _____

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT

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

WAT-PARROTT & SORBE CO., WATERLOO, IOWA FORM 38-1P 004946 CITY OF TRURO, IOWA 50257

FUND	AMOUNT
General	246.69
Road Use Tax	
Trust & Agcy.	
Water	375.00
Sewer	375.00
R.C.	
TOTAL	996.79

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA **14579**

PAY *nine hundred ninety six & 79/100* DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
<i>Kelli Bregar</i>	<i>6-02-03</i>	<i>14579</i>	<i>996.79</i>

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

150039657 ⑆000000000⑆ 27 06-04-03 *Kelli Bregar* CLERK

⑆073903150⑆ [REDACTED] ⑆0000099679⑆

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	225.16
Road Use Tax	88.51
Trust & Agcy.	
Water	328.22
Sev.	328.21
R.C.	
TOTAL	970.10

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

14819

PAY nine hundred seventy and 10/100 DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
<u>Kelli Bragg</u>	<u>11-01-03</u>	<u>14819</u>	<u>970.10</u>

BY ORDER OF THE COUNCIL
VOID AFTER 90 DAYS
Kelli S. Bragg CLERK

⑆073903150⑆

NON-NEGOTIABLE

VENDOR Kelli Bragg

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT
		225.16	Utility ✓		
		88.51	Road City ✓		
		328.22	Water ✓		
		328.21	Sev. Salary ✓		

EARNINGS STATEMENT					PERIOD ENDING <u>11-31-03</u>					
HOURS		EARNINGS			DEDUCTIONS					NET AMOUNT
REG.	O.T.	REGULAR	OVERTIME	GROSS	FED. W.H.	F.I.C.A.	I.P.E.R.S.	STATE W.H.	INS.	
				1161.99	30.00	88.90	42.99	30.00		970.10

MATT PARROTT & SONS CO., WATERLOO, IOWA FORM 38-1P 004946

CITY OF TRURO, IOWA 50257

Appendix 3

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	
Road Use Tax	
Trust & Agcy.	
Water	
Sev	
R.C.	
TOTAL	

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

15040

PAY _____ DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT

VOID AFTER 90 DAYS

BY ORDER OF THE COUNCIL

⑆073903150⑆ [REDACTED]

VENDOR _____

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT

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

MATT FARRINGTON & SONS CO., WATERLOO, IOWA FORM 38-1P 004946 CITY OF TRURO, IOWA 50257

FUND	AMOUNT
General	130.19
Road Use Tax	75.89
Trust & Agcy.	
Water	75.43
Sewer	
R.C.	
TOTAL	962.46

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

15040

PAY nine hundred sixty two and 46/100 DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
<u>Kellie Broger</u>	<u>3-15-04</u>	<u>15040</u>	<u>962.46</u>

VOID AFTER 90 DAYS

BY ORDER OF THE COUNCIL

Kellie S. Broger CLERK

⑆073903150⑆ [REDACTED] ⑆0000096246⑆

\$962.46

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	
Road Use Tax	
Trust & Agcy.	
Water	
Sev	
R.C.	
TOTAL	

UNION STATE BANK
Winterset, Iowa

Warrant / Check **15831**
CITY OF TRURO, IOWA

PAY _____ DOLLARS

PAY TO THE ORDER OF ANCEL KENNEDY DATE 8-15-05 WARRANT NO. _____ AMOUNT _____

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

⑆073903150⑆ [REDACTED]

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT

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

MATT FARNOTT & SONS CO. WATERLOO, IOWA FORM 38-1P 0527613 CITY OF TRURO, IOWA 50257

FUND	AMOUNT
General	
Road Use Tax	
Trust & Agcy.	
Water	498.41
Sewer	498.41
R.C.	
TOTAL	996.82

UNION STATE BANK
Winterset, Iowa

Warrant / Check **15831**
CITY OF TRURO, IOWA

PAY nine hundred ninety-six & 82/100 DOLLARS

PAY TO THE ORDER OF Kelli Bregar DATE 8-15-05 WARRANT NO. 15831 AMOUNT 996.82

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

Kelli S Bregar CLERK

⑆073903150⑆ [REDACTED] ⑆0000099682⑆

Item: 0 \$996.82 #71615790 8/17

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	996.00
Road Use Tax	
Trust & Agcy.	
Water	
S.	
R.C.	
TOTAL	996.00

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

016696

PAY *nine hundred ninety-six & 26/100* DOLLARS

[Signature]
BY ORDER OF THE COUNCIL

DATE: 3-15-07 WARRANT NO. 996.00 AMOUNT 996.00

VOID AFTER 90 DAYS

⑆016696⑆ ⑆073903150⑆

VENDOR *[Redacted]*

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT
<i>[Redacted]</i>					

EARNINGS STATEMENT PERIOD ENDING *3-15-07*

HOURS		EARNINGS			DEDUCTIONS				NET AMOUNT	
REG.	O. T.	REGULAR	OVERTIME	GROSS	FED. W.H.	F.I.C.A.	I.P.E.R.S.	STATE W.H.	INS.	NET AMOUNT
				<i>996.00</i>						<i>996.00</i>

MATT FARMOTY & SONS CO., WATERLOO, IOWA FORM 58-1P 0634425 CITY OF TRURO, IOWA 50257

FUND	AMOUNT
General	996.00
Road Use Tax	
Trust & Agcy.	
Water	
Sewer	
R.C.	
TOTAL	996.00

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

016696

PAY *nine hundred ninety-six & 26/100* DOLLARS

Kelli Bregar
PAY TO THE ORDER OF

DATE: 3-15-07 WARRANT NO. 996.00 AMOUNT 996.00

Kelli S. Bregar
BY ORDER OF THE COUNCIL CLERK

VOID AFTER 90 DAYS

⑆016696⑆ ⑆073903150⑆

SiteID:0
ProcDate:03/28/2007
CapturDate:11/30/1999
MfilmSeqNum:0
ItemSeqNum:78595250

Appendix 3

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	
Road Use Tax	
Trust & Agcy.	
Water	
Sev	
R.C.	
TOTAL	

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA **14857**

PAY _____ DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
_____	_____	_____	_____

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

CLERK

NON-NEGOTIABLE

⑆073903150⑆ [REDACTED]

VENDOR _____

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT

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

MATT FARMOTT & SONS CO., WATERLOO, IOWA FORM 38-1P 004946 CITY OF TRURO, IOWA 50257

UND	AMOUNT
al	225.16
Use Tax	88.51
& Agcy.	
328.25	
328.21	
TOTAL	970.10

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA **14857**

PAY *nine hundred twenty & 10/100* DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
<i>Kelli Bregar</i>	<i>10-14-03</i>	<i>14857</i>	<i>970.10</i>

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

⑆073903150⑆ [REDACTED] ⑆000079010⑆

Kelli S. Bregar CLERK

\$970.10

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	
Road Use Tax	
Trust & Agcy.	
Water	
Sev	
R.C.	
TOTAL	

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA **14825**

PAY _____ DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

CLERK

NON-NEGOTIABLE

⑆073903150⑆

VENDOR _____

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT

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

MATT PARROTT & SONS CO., WATERLOO, IOWA FORM 38-1P 004946

CITY OF TRURO, IOWA 50257

FUND	AMOUNT
General	255.19
Road Use Tax	66.42
Water	205.19
Sev	205.19
TOTAL	

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA **14825**

PAY Seven hundred ninety-three and 99/100 DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
Kelli Bieganski Salary & Release	10-01-03	14825	793.99

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

140044343/0010050300-0-10-16-03
Kelli S. Bieganski CLERK

⑆073903150⑆ ⑆0000079399⑆

\$793.99

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	
Road Use Tax	
Trust & Agcy.	
Water	
Se	
R.C.	
TOTAL	

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

017094

PAY _____ DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT

BY ORDER OF THE COUNCIL

VOID AFTER 90 DAYS

NON-NEGOTIABLE

CLERK

⑆017094⑆ ⑆073903150⑆

VENDOR

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT

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

MATT PARROTT & SONS CO., WATERLOO, IOWA FORM 38-1P 0634425

CITY OF TRURO, IOWA 50257

FUND	AMOUNT
General	386.94
Road Use Tax	
Trust & Agcy.	
Water	
Sewer	
R.C.	
TOTAL	386.94

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

017094

PAY three hundred eighty-six 94/100 DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
<u>Kelli Bregar</u>	<u>1-8-08</u>	<u>17094</u>	<u>386.94</u>

BY ORDER OF THE COUNCIL

VOID AFTER 90 DAYS

Kelli S. Bregar CLERK

⑆017094⑆ ⑆073903150⑆

⑆0000038694⑆

D4:
CNS91

SiteID:0
ProcDate:01/22/2008
CapturDate:11/30/1999
MfilmSeqNum:0
ItemSeqNum:81840730

Report on Special Investigation of the
City of Truro

Copies of Selected Check Carbons and Redeemed Checks

FUND	AMOUNT
General	
Road Use Tax	
Trust & Agcy.	
Water	448 13
S	148 23
R.C.	
TOTAL	596 36

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

016527

PAY *Nine hundred ninety-six and 26/100* DOLLARS

PAY TO THE ORDER OF *Kelli Bregar* DATE *12-5-06* WARRANT NO. *16527* AMOUNT *996 26*

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

NON-NEGOTIABLE

⑈016527⑈ ⑆073903150⑆

VENDOR *Kelli Bregar*

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

INVOICE DATE	INVOICE NUMBER	AMOUNT	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT
		<i>996.26</i>	<i>CLERK - Earnings</i>		

EARNINGS STATEMENT PERIOD ENDING *12-31-06*

HOURS		EARNINGS		DEDUCTIONS					NET AMOUNT	
REG.	O. T.	REGULAR	OVERTIME	GROSS	FED. W.H.	F.I.C.A.	I.P.E.R.S.	STATE W.H.	INS.	
				<i>1396.68</i>	<i>38.12</i>	<i>18.12</i>	<i>18.67</i>	<i>28.14</i>		<i>726.53</i>

MATT FAHMY & SONS CO., WATERLOO, IOWA FORM 38-1P 0634425 CITY OF TRURO, IOWA 50257

FUND	AMOUNT
General	
Road Use Tax	
Trust & Agcy.	
Water	448 13
Sewer	148 13
R.C.	
TOTAL	596 26

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

016527

PAY *Nine hundred ninety-six and 26/100* DOLLARS

PAY TO THE ORDER OF *Kelli Bregar* DATE *12-5-06* WARRANT NO. *16527* AMOUNT *996 26*

BY ORDER OF THE COUNCIL VOID AFTER 90 DAYS

Kelli S. Bregar CLERK

⑈016527⑈ ⑆073903150⑆ ⑆0000099626⑆

SiteID:0
ProcDate:12/26/2006
CapturDate:11/30/1999
MfilmSeqNum:0
ItemSeqNum:78475370
TracerNum:0
SerialNum:16527
TrRoutNum:73903150
TransCode:51
AccountNum:2600420
CheckAmt: 996.26
CHKOF6:

Report on Special Investigation of the
City of Truro

Copies of Selected Invoices with Past-Due Balances

STATEMENT Date FEB 21 2008

Phone (641) 396-2311
800-469-2311

TRUST WORTHY HOME CENTERS

BECAUSE THERE IS A DIFFERENCE
FICKES HOME CENTER
Lumber • Building Materials • Hardware • Paint • Tools
Pet Supplies • Lawn & Garden • Housewares
S. Lumber St. • St. Charles, Iowa 50240

CITY OF TRURO

All accounts due in full 5th of month after purchase. 1-1/2% late charge on payments received after the 5th. Accounts not paid by the 5th put on credit hold. Accounts 30 days past due will be closed and liens filed. Minimum service charge \$2.50

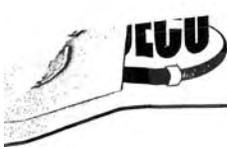
PAST DUE!	
CHARGES	208 59
PREV BALANCE	58 04
TOTAL AMOUNT DUE NOW	266 63
AMOUNT DUE IF PAID AFTER <u>MAR 5 2008</u>	270 63

WHAT DOES IT TAKE TO GET THIS PAID ON TIME?

PAST DUE!!

Report on Special Investigation of the
City of Truro

Copies of Selected Invoices with Past-Due Balances



Utility Equipment
Company

3739 State Street
PO Box 1290
Bettendorf, IA 52722

563-355-5376
800-541-8356
fax: 563-355-7423

March 28, 2006

City of Truro
Water Dept
PO Box 186
Truro IA 50257

ATTN: *ACCOUNTS PAYABLE*
PAST DUE NOTICE

Our records show your account is past due \$1167.64. Attached are the invoices of concern.

Our normal terms are net 30 days from the invoice date. While we are willing to work with all our customers regarding timely payment, we are unable to finance our customers beyond these terms.

Please pay by April 7, 2006 or call me at 800-541-8356 if further delay is necessary.

Sincerely,

Jackie Waterhouse
Accounts Receivable Manager

Distributors to the Water and Wastewater Industry for over 40 years.

Report on Special Investigation of the
City of Truro
Copies of Selected Invoices with Past-Due Balances



Handwritten notes:
16151
9863
4-16-06
OK #008

P.O. Box 481912
Charlotte, NC 28269
P 800.733.9281
F 704.916.4562
www.chiefsupply.com

211241
TRURO RESCUE
PO BOX 50
TRURO, IA 50257-0050

RE: 98.63

Dear Customer:

The above total account balance includes invoices that have remained unpaid for over 60 days. We realize that circumstances arise that cause delays in payment and we are just sending this as a freindly reminder regarding these invoices. We are including copies of invoices that are 60 days old, and any that will be 60 days during this calendar month. Please feel free to contact us if you have any questions or if your records show differently.

Please be aware that it is our policy to put accounts on Credit Hold if they remain past due and we are unable to communicate with the customer regarding the past due amounts. Accounts that are placed on Credit Hold are given COD terms until the past due amounts are resolved.

We value you as a customer and would like to clear up problems with your account before further action is required. Please contact us at our toll free number as soon as possible.

If any portion of this balance is related to Return Authorization for items you have not returned, please contact our Customer Service department. Unresolved returns will not be valid after 90 days.

CHIEF CORPORATION

Sylvia Carter
Credit Manager

CONTACT:
Teena Williams
800-733-9281
Option 4

Report on Special Investigation of the
City of Truro

Copies of Selected Invoices with Past-Due Balances

MUNICIPAL EMERGENCY SERVICES

MES - MID AMERICA
1751 NORTH COUNTY RD 20TH AVE
FREMONT, NE 68025
PH402-727-5785 FX402-727-5789

STATEMENT

Customer Number	205911
Date	05/01/06
Page	1

Customer: TRURO FIRE DEPARTMENT
TRURO, IA 50257

Remit To:
MUNICIPAL EMERGENCY SERVICES
DEPT. CH 14075
PALATINE,IL 60055-4075

Date	Invoice	Due Date	Amount	Pmt Date	Pmt Amount	TP	Balance
11/18/05	316516	12/18/05	1344.00	12/06/05	559.36	PY	784.64
11/23/05	317567	12/23/05	945.00				945.00
12/05/05	319279	01/04/06	306.00				306.00
12/19/05	321790	01/18/06	46628.00				46628.00
01/24/06	328043	02/23/06	1240.00				1240.00
03/16/06	338372	04/15/06	620.00				620.00
04/12/06	343432	05/12/06	2339.15				2339.15
04/24/06	345023	05/24/06	1085.09				1085.09
<p>YOUR ACCOUNT IS PAST DUE Your prompt attention to this matter will be greatly appreciated!</p>							
<p>MES-NEBRASKA 1751 North County Road 20th Ave Fremont, NE 68025 FOR BILLING QUESTIONS CALL 800-228-9014</p>							
Current		31-60 Days	61-90 Days	91-120 Days	Over 120	Total Due	
3424.24		620.00	.00	1240.00	48663.64	53947.88	

Report on Special Investigation of the
City of Truro

Copies of Selected Invoices with Past-Due Balances

J & L Sanitiation
P O Box 201
New Virginia, IA 50210

Voice: 641-765-4282
Fax:

Invoice
Invoice Number:
1347
Invoice Date:
9-1-
Page:

Sold To:
City of Truro
102 East Main
Truro, IA 50257

Customer ID: TRCITY

Customer PO	Pay Terms	Sales Rep ID	Due Date
	Net		9-11-7
Description		Amount	
BUSINESS		30.00	
<p><i>I show no payment for this year Thank you</i></p>		Subtotal	30.00
		Sales Tax	
		Total Invoice Amount	30.00
		Payment Received	0.00
		TOTAL	30.00

Report on Special Investigation of the
City of Truro

Copies of Selected Invoices with Past-Due Balances

STATEMENT

Auto-Jet Muffler Corp.
9550 Swanson Blvd
Des Moines IA 50325

(515) 247-5391 Ext. 0000

Date:	10/31/2007
Account:	IATRUO
Amount Paid:	

CITY OF TRURO

CITY HALL
120 E. CENTER
TRURO IA 50257

Credit Limit: Unlimited
Payment Terms: Net 30 days

Deposits Received: \$0.00

Please return this portion with your payment

Document No.	Date	Code	Description	Amount	Balance
228358	8/2/2007	SLS	228358 - over 90 days why?	\$290.20	\$290.20
			11-15-07 sent open final notice		
			PAST DUE		
			pd check # 17000		
				Amount Due:	\$290.20

0 - 30 Days	31 - 60 Days	61 - 90 Days	91 and Over			
\$0.00	\$0.00	\$290.20	\$0.00	\$0.00	\$0.00	\$0.00

Codes: SLS = Sales / Invoices FIN = Finance Charges CR = Credit Memos
 SCP = Scheduled Payments SVC = Service / Repairs RTN = Returns
 DR = Debit Memos WRN = Warranties PMT = Payments

Report on Special Investigation of the
City of Truro

Copies of Selected Invoices with Past-Due Balances

Hansen's M & M Services
202 North Division
Audubon, IA 50025

Statement

DATE

2/9/2008

BILL TO

City of Truro
120 E Center St
P.O. Box 186
Truro, Iowa 50257

*pd
CK #17143
2-12-08*

TERMS	AMOUNT DUE	AMOUNT ENC.
Due on receipt	\$53.75	

DATE	DESCRIPTION	AMOUNT	BALANCE		
10/31/2007	Balance forward		0.00		
11/19/2007	INV #1260.	53.75	53.75		
<i>Past Due. Please Remit</i>					
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
0.00	0.00	0.00	53.75	0.00	\$53.75

The Finance Charge is computed by applying the periodic rate of 1 1/2% per month, which is an annual percentage rate of 18% applied to any portion of this statement remaining unpaid more than 60 days from date of invoice. There is a \$.50 minimum charge each month after 60 days.

Report on Special Investigation of the
City of Truro

Copies of the Vendor Offset Notice and Tax Due Notices



Iowa Department of Revenue

Director: Mark R. Schuling
Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax

January 9, 2009

CITY OF TRURO
PO BOX 186
TRURO, IA 50257-0186

Primary SSN/FEIN: XXX-XX-1997
Account Number: 997404 and
997767

Vendor Offset Notice

You submitted an invoice for \$21,741.23 to Public Defense-Emergency Management. We have taken your payment and applied it to your tax debt. The payment was applied as follows:

Tax Type	Period	Amount Owed
Withholding	6/30/2008	\$271.83
Withholding	9/30/2008	\$266.15
Sales	6/30/2008	\$1,748.95
Sales	9/30/2008	\$1,477.07
Offset fee		\$7.00
Total Amount Owed:		\$3,771.00
Less application of this payment:		\$21,741.23
Amount owed to you:		\$17,970.23

What happens next?

You will be issued a check within 30 days unless you owe another state agency.

What if I do not agree?

You have the right to appeal the application of payment to your debt. Your appeal must be in writing and received within 30 days from the date of this notice. Your appeal must contain all facts supporting your reason for not applying the payment. Return your appeal in the enclosed envelope. We will notify you in writing of our decision regarding your appeal.

Accounts Receivable Unit/Collections Section
Iowa Department of Revenue
(515) 281-3663

Enclosure: Return Envelope

PO Box 10471
Des Moines, IA 50306-0471

Report on Special Investigation of the
City of Truro

Copies of the Vendor Offset Notice and Tax Due Notices



Iowa Department of Revenue

Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax

L-000997767

01/05/09

TRURO CITY OF
120 W CENTER ST

Permit 161001947

TRURO IA 50257-5004

TAX DUE NOTICE

Account number: 000997767 DELINQUENT SALES TAX
Current balance: \$3,226.02

Your account has been referred to the Iowa Department of Revenue collection unit.

Please pay the tax amount due immediately.

Your ability to renew your motor vehicle plates has been suspended.

You have two payment options:

- * Mail the amount due with the payment coupon in the enclosed envelope, no later than 15 days from the date of this letter. Make your check or money order payable to the Treasurer State of Iowa, or
- * Pay the tax amount due by credit card. Please see the enclosed insert for instructions.

If you are unable to pay the tax amount due, you must call the telephone number listed below no later than 15 days from the date of this letter to make payment arrangements.

Questions?

Please contact the Revenue Agent listed below between the hours of 8:30 a.m. to 4:00 p.m., Monday through Friday.

KATHY FINDER
Iowa Department of Revenue
5109 NORDIC DR.

CEDAR FALLS, IA 50613-6967
Telephone (319)266-6493

Handwritten notes:
\$ 3781.84
3226.02 Refund
537.98 Refund
417.84

Report on Special Investigation of the
City of Truro

Copies of the Vendor Offset Notice and Tax Due Notices



Iowa Department of Revenue

Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax

X-000997404

01/05/09

TRURO CITY OF

Permit 000000000

PO BOX 186

TRURO IA 50257-0186

**TAX COLLECTION ALERT
IMPORTANT NOTICE**

Account number: 000997404 DELINQUENT WITHHOLDING TAX
Current balance: \$537.98

The Iowa Department of Revenue has not received payment of your past due taxes.

Your ability to renew your motor vehicle plates has been suspended.

You have two options to pay your past due taxes:

- * Mail the amount due with the payment coupon in the enclosed envelope, no later than 15 days from the date of this letter. Make your check or money order payable to the Treasurer State of Iowa, or
- * Pay the amount due by credit card. Please see the enclosed insert for instructions.

If you are unable to pay the tax amount due, you must call the telephone number listed below no later than 15 days from the date of this letter to make payment arrangements.

Questions?

Contact the Central Collections Unit.

Telephone:
515-281-6944 Des Moines Area or
866-339-7912 Toll Free

Hours:
8:30 AM to 8:00 PM Mon.-Thurs.
8:30 AM to 5:30 PM Friday
8:30 AM to 11:30 AM Saturday

Iowa Department of Revenue
Hoover State Office Building
PO Box 10471
Des Moines IA 50306-0471

Report on Special Investigation of the
City of Truro

Copies of the Vendor Offset Notice and Tax Due Notices

TRURO CITY OF
PO Box 186

Truro, IA 50257

DAS COPY
VENDOR CODE/ DOC NUM/ ACCOUNT CODE
420921997/ 09583006009/2009-0491-583-7005-
4125

Notice of Held Warrant.doc

NOTICE OF HELD WARRANT

Pursuant to Chapter 8A.504 of the Code of Iowa we are holding warrant 63644788 which was issued on 1/08/2009 in the amount of \$21,741.23. This payment was for goods/services provided to Emergency Mgt -Pub Def. Your entity will be receiving additional information from the offsetting agency within 10 days. Per Chapter 8A.504 of the Code of Iowa, this obligation of the above-mentioned department has been met. Please do not send past due notices and/or late charges to them. You will be notified of the disposition of this payment within 45 days. If you have any questions, please contact the Department of Administrative Services -State Accounting Enterprise at (515) 281-5202.

RECEIVED

JAN 14 2009

STATE FISCAL

Per Section 8A.504 of the Code of Iowa
warrant split for income offset purposes
to satisfy an outstanding liability due to
the State of Iowa.

Amount retained \$ 3771.00
Amount of liability to be split \$ 17970.23
Signature [Signature] Date 1-13-09

Report on Special Investigation of the
City of Truro

Copies of Selected Bill Listings

GENERAL

City of Truro,service	145.60
Alliant Energy,service	985.82
I-35 Phone Co.,service	133.88
D. VerSteege,reimb.	6.52
IA Health,service	75.00
Medtronic,supply	316.87
Linweld,supply	18.21
Truro F&R Assoc,reimb	162.98
MPH Industries,supply	78.29
Menards,supply	228.69
Creston Pub.,service	16.00
Hawkeye Trader,pub.	224.00
US Cellular,service	24.41
Madisonian,publication	23.13
The Shopper,pub.	35.10
JOW Law,service	100.00
The Exchange,pub.	67.50
Baker & Taylor,supply	251.35
Midwest Living,supbscript.	19.97
US News,subscription	25.00
Milkweed Editions,supply	5.91
Fickes Home Ctr.,supply	237.17
M. Arzani,fee	100.00
Kum & Go,fuel	126.75
A.Kennedy,ins.	83.20
J&L Sanitation,service	<u>30.00</u>
	3521.35

ROAD USE

Alliant Energy,service	14.21
Schildberg Const.,supply	3988.83
Steffes Const.,supply	1249.15
Jerico Services,service	672.00
Jester Ins.,premium	363.00
E. Schaffer,reimbursement	275.13
Am St. Bank,supply	<u>31.33</u>
	6593.65

PAYROLL ACCT.

Net Payroll, July	3744.90
Treas. State IA, state w/h	79.00
Union State, FICA, fed.	894.27
IPERS, retirement	<u>438.50</u>
	5156.67

WATER DEPT.

WarrenWater,purch/loan	2574.25
I-35 Telephone,service	38.11
LGI,tests	147.50
A.Kennedy, Ins.	164.40
Alliant Energy,service	123.32
Am. St. Bank,supply	64.53
S.Hagan,dep. refund	30.00
B. Chochran,dep.refund	30.00
IA Realty Reloc.,dep. refund	30.00
Kum & Go,fuel	147.38
IA DNR,fee	<u>52.02</u>
	3401.51

SEWER DEPT.

A. Kennedy,Ins.	83.20
B. Chochran,dep.refund	40.00
Kum & Go,fuel	147.38
I-35 Telephone,service	28.17
Alliant Energy,service	1089.53
US Cellular,service	<u>57.26</u>
	1445.54

Report on Special Investigation of the
City of Truro

Copies of Selected Bill Listings

City of Truro
December 2007 Bills
Payable January 2008

PUBLIC SAFETY:

Police

US Cellular Service 24.57

Fire & Rescue Department

I-35 Telephone Service 66.20
Alliant Energy Service 289.65
City of Truro Water/Sewer 35.00
Kum & Go Fuel 187.45
MES Fire Hose 106.88
JP Auto Supply Wrench 6.58
G & D Electric Radiator repair 65.00

PUBLIC WORKS:

Maintenance Man

Ancel Kennedy Salary 193.55
Ancel Kennedy Insurance 83.20

Street Lighting

Alliant Energy Service 776.87

Solid Waste

J & L Sanitation Dumpster service 30.00

Road Use

Ancel Kennedy Salary 98.40
Kelli Bregar Salary 99.84
Iowa One Call Locates 42.70

Report on Special Investigation of the
City of Truro

Copies of Selected Bill Listings

Alliant Energy	Service	19.16
USA Bluebook	Work Gloves, insulated	49.86
Osceola Farm & Home	Nuts, bolts, clamps	33.76
Bob's Auto Supply	Tail light lamps, wire	25.55
Heartland Co-op	Oil, hydraulic fluid	253.91

CULTURE & RECREATION:

Park

Alliant Energy	Service	106.82
City of Truro	Water/Sewer	
Kum & Go	Mower Gas	

Library

I-35 Telephone	Service	28.45
Alliant Energy	Service	149.19
City of Truro	Water/Sewer	35.00
Betty Green	Salary	445.17
Alex Korte	Salary	107.75
Helen Elben	Salary	39.05
Baker & Taylor	Books	81.05
Ranger Rick	Subscription	33.90
Memory Maker	Subscription	12.97
Consumer Report	Subscription	48.44

GENERAL GOVERNMENT:

City Hall

I-35 Telephone	Service	44.50
Alliant Energy	Service	118.54
City of Truro	Water/Sewer	35.00

Mayor/Council

Mayor Arzani	Salary	120.00
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Clerk/Treasurer

Kelli Bregar	Salary	299.98
Madisonian	Publications	140.12
IMFOA	Dues	30.00

Report on Special Investigation of the
City of Truro

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Legal

Jordan, Oliver, & Walters Legal 330.00

ENTERPRISE ACTIVITIES:

Water Department

Ancel Kennedy	Salary	939.53
Ancel Kennedy (SPC)	Salary	75.00
Ancel Kennedy	Insurance	166.40
Mary Lou Parker	Salary	429.00
I-35 Telephone	Service	38.75
Hach	Chlorine pillows	123.05
Alliant Energy	Service	289.45
Iowa Rural Water Assoc.	Dues	175.00
Hanley Electric	Pump repair	58.85
T. Smith	Deposit refund	26.49
N. Owen	Deposit refund	29.40
Warren Water District	Water purchase & loan	2794.52
LGI	Testing	19.53

Sewer Department

Ancel Kennedy	Salary	607.18
Ancel Kennedy	Insurance	83.20
Kelli Bregar	Salary	299.98
Mary Lou Parker	Salary	429.00
Alliant Energy	Service	786.29
US Cellular	Service	54.17
I-35 Telephone	Service	31.24

City Pick-Up (1/2 Water—1/2 Sewer)

Kum & Go	Fuel	148.84
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Account: [REDACTED]

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FUND	AMOUNT
General	155.89
Plant Use Tax	657.41
Taxes & Fees	
Trans & Equip	
Water	
Street	134.28
Other	
TOTAL	807.34

UNION STATE BANK
Warrant / Check
CITY OF TRURO, IOWA
016533

PAY TO THE ORDER OF
MAYOR ED BARNER
1-15-07/16533
807.34

DATE
1-15-07

AMOUNT
807.34

VOID AFTER 90 DAYS

Kelli S. Bugar, CLERK

#016533 #0739031504 [REDACTED] #0000088734

Item: 16533 \$807.34 #80194290 1/16

FUND	AMOUNT
General	4.52
Plant Use Tax	
Taxes & Fees	
Trans & Equip	
Water	297.85
Street	321.85
Other	
TOTAL	652.35

UNION STATE BANK
Warrant / Check
CITY OF TRURO, IOWA
016570

PAY TO THE ORDER OF
MAYOR ED BARNER
1-20-07/16570
652.35

DATE
1-20-07

AMOUNT
652.35

VOID AFTER 90 DAYS

Kelli S. Bugar, CLERK

#016570 #0739031504 [REDACTED] #000005235

Item: 16570 \$652.35 #94639410 1/8

FUND	AMOUNT
General	339.38
Plant Use Tax	
Taxes & Fees	
Trans & Equip	
Water	
Street	
Other	
TOTAL	339.38

UNION STATE BANK
Warrant / Check
CITY OF TRURO, IOWA
016571

PAY TO THE ORDER OF
FIRSTY BARNER
1-2-07/16571
339.38

DATE
1-2-07

AMOUNT
339.38

VOID AFTER 90 DAYS

Kelli S. Bugar, CLERK

#016571 #0739031504 [REDACTED] #0000049334

Item: 16571 \$393.38 #70245870 1/3

FUND	AMOUNT
General	84.30
Plant Use Tax	
Taxes & Fees	
Trans & Equip	
Water	
Street	
Other	
TOTAL	84.30

UNION STATE BANK
Warrant / Check
CITY OF TRURO, IOWA
016572

PAY TO THE ORDER OF
ED BARNER
1-2-07/16572
84.30

DATE
1-2-07

AMOUNT
84.30

VOID AFTER 90 DAYS

Kelli S. Bugar, CLERK

#016572 #0739031504 [REDACTED] #0000064304

Item: 16572 \$84.30 #77212330 1/8

FUND	AMOUNT
General	339.00
Plant Use Tax	
Taxes & Fees	
Trans & Equip	
Water	134.28
Street	126.72
Other	
TOTAL	390.00

UNION STATE BANK
Warrant / Check
CITY OF TRURO, IOWA
016573

PAY TO THE ORDER OF
MAYOR ED BARNER
1-3-07/16573
390.00

DATE
1-3-07

AMOUNT
390.00

VOID AFTER 90 DAYS

Kelli S. Bugar, CLERK

#016573 #0739031504 [REDACTED] #0000049004

Item: 16573 \$390.00 #94653090 1/8

FUND	AMOUNT
General	17.31
Plant Use Tax	
Taxes & Fees	
Trans & Equip	
Water	
Street	
Other	
TOTAL	17.31

UNION STATE BANK
Warrant / Check
CITY OF TRURO, IOWA
016574

PAY TO THE ORDER OF
PHYLLIS CLAWSON
1-2-07/16574
17.31

DATE
1-2-07

AMOUNT
17.31

VOID AFTER 90 DAYS

Kelli S. Bugar, CLERK

#016574 #0739031504 [REDACTED] #0000017314

Item: 16574 \$17.31 #80227030 1/16

FUND	AMOUNT
General	132.75
Plant Use Tax	
Taxes & Fees	
Trans & Equip	
Water	
Street	
Other	
TOTAL	132.75

UNION STATE BANK
Warrant / Check
CITY OF TRURO, IOWA
016575

PAY TO THE ORDER OF
HAROLD ED BARNER
1-2-07/16575
132.75

DATE
1-2-07

AMOUNT
132.75

VOID AFTER 90 DAYS

Kelli S. Bugar, CLERK

#016575 #0739031504 [REDACTED] #0000013275

Item: 16575 \$132.75 #70245360 1/3

Report on Special Investigation of the
City of Truro

Copies of Selected Pages of Altered Bank Statements

FUND	AMOUNT			016527	
General		UNION STATE BANK Winterset, Iowa		Warrant / Check CITY OF TRURO, IOWA	
Road Use Tax		PAY <i>Nine hundred ninety-six</i> ^{<i>26/100</i>} DOLLARS			
Trust & Agcy.		PAY TO THE ORDER OF		DATE	WARRANT NO.
Water	498 13	<i>Kelli Bregar</i>		12-15-06	16527
Sower	198 13			996	26
R.C.				VOID AFTER 90 DAYS	
TOTAL	996 26			<i>Kelli S. Bregar</i> CLERK	

BY ORDER OF THE COUNCIL

⑈016527⑈ ⑈073903150⑈ [REDACTED] ⑈0000099626⑈

Report on Special Investigation of the
City of Truro

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Account: [REDACTED]

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FUND	AMOUNT
General	222.72
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	222.72

Warrant / Check
CITY OF TRURO, IOWA
016598

PAY Two hundred and 22/100 DOLLARS
DATE 1-23-07 AMOUNT 222.72

Callie S. Buege
CITY CLERK

Item: 16598 \$22.72 #62257610 2/5

FUND	AMOUNT
General	3,460.68
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	3,460.68

Warrant / Check
CITY OF TRURO, IOWA
016599

PAY Three thousand four hundred and 68/100 DOLLARS
DATE 1-23-07 AMOUNT 3,460.68

Callie S. Buege
CITY CLERK

Item: 16599 \$3,460.68 #94214790 1/31

FUND	AMOUNT
General	199.87
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	199.87

Warrant / Check
CITY OF TRURO, IOWA
016664

PAY one hundred and ninety and 87/100 DOLLARS
DATE 1-23-07 AMOUNT 199.87

Callie S. Buege
CITY CLERK

Item: 16664 \$199.87 #93391000 1/30

FUND	AMOUNT
General	237.00
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	237.00

Warrant / Check
CITY OF TRURO, IOWA
016601

PAY two hundred and thirty seven and 00/100 DOLLARS
DATE 1-23-07 AMOUNT 237.00

Callie S. Buege
CITY CLERK

Item: 16601 \$237.00 #97747240 2/6

FUND	AMOUNT
General	1,253.00
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	1,253.00

Warrant / Check
CITY OF TRURO, IOWA
016602

PAY one thousand two hundred and fifty three and 00/100 DOLLARS
DATE 1-23-07 AMOUNT 1,253.00

Callie S. Buege
CITY CLERK

Item: 16602 \$1,253.00 #97747700 2/6

FUND	AMOUNT
General	138.52
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	138.52

Warrant / Check
CITY OF TRURO, IOWA
016603

PAY one hundred and thirty eight and 52/100 DOLLARS
DATE 1-23-07 AMOUNT 138.52

Callie S. Buege
CITY CLERK

Item: 16603 \$138.52 #78546850 2/5

FUND	AMOUNT
General	46.17
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	46.17

Warrant / Check
CITY OF TRURO, IOWA
016605

PAY forty six and 17/100 DOLLARS
DATE 1-23-07 AMOUNT 46.17

Callie S. Buege
CITY CLERK

Item: 16605 \$46.17 #97727110 2/6

FUND	AMOUNT
General	138.52
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	138.52

Warrant / Check
CITY OF TRURO, IOWA
016606

PAY one hundred and thirty eight and 52/100 DOLLARS
DATE 1-23-07 AMOUNT 138.52

Callie S. Buege
CITY CLERK

Item: 16606 \$138.52 #78545380 2/5

FUND	AMOUNT
General	110.82
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	110.82

Warrant / Check
CITY OF TRURO, IOWA
016608

PAY one hundred and ten and 82/100 DOLLARS
DATE 2-27-07 AMOUNT 110.82

Callie S. Buege
CITY CLERK

Item: 16608 \$110.82 #78546330 2/5

FUND	AMOUNT
General	680.78
Transfer Tax	
Trust & Annu.	
Other	
Special	
A/C	
TOTAL	680.78

Warrant / Check
CITY OF TRURO, IOWA
016609

PAY six hundred and eighty and 78/100 DOLLARS
DATE 2-27-07 AMOUNT 680.78

Callie S. Buege
CITY CLERK

Item: 16609 \$680.78 #90131730 2/8

Report on Special Investigation of the
City of Truro

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FUND	AMOUNT
General	996.26
Road Use Tax	
Trust & Agcy.	
Water	
Sewer	
R.C.	
TOTAL	996.26

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

016600

PAY *nine hundred ninety six and 26/100* DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
<i>Kelli Bregar</i>	<i>1-20-07</i>	<i>16600</i>	<i>996.26</i>

BY ORDER OF THE COUNCIL

Kelli S. Bregar CLERK

VOID AFTER 90 DAYS

⑈016600⑈ ⑆073903150⑆ [REDACTED] ⑆0000099626⑆

SiteID:0
ProcDate:02/05/2007
CapturDate:11/30/1999
MfilmSeqNum:0
ItemSeqNum:62365720
TracerNum:0
SerialNum:16600
TrRoutNum:73903150
TransCode:51
AccountNum:2600420
CheckAmt: 996.26
CHKOF6:

Report on Special Investigation of the
City of Truro

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ITEM	AMOUNT
016610	415.55

Warrant / Check
CITY OF TRURO, IOWA
016610
PAY TO THE ORDER OF
\$415.55
CITY OF TRURO
Kelli S. Bugea

Item: 16610 \$415.55 #78544540 2/5

ITEM	AMOUNT
016611	71.34

Warrant / Check
CITY OF TRURO, IOWA
016611
PAY TO THE ORDER OF
\$71.34
CITY OF TRURO
Kelli S. Bugea

Item: 16611 \$71.34 #77983460 2/12

ITEM	AMOUNT
016612	17.32

Warrant / Check
CITY OF TRURO, IOWA
016612
PAY TO THE ORDER OF
\$17.32
CITY OF TRURO
Kelli S. Bugea

Item: 16612 \$17.32 #70568640 2/15

ITEM	AMOUNT
016613	57.13

Warrant / Check
CITY OF TRURO, IOWA
016613
PAY TO THE ORDER OF
\$57.13
CITY OF TRURO
Kelli S. Bugea

Item: 16613 \$57.13 #78544680 2/5

ITEM	AMOUNT
016668	200.83

Warrant / Check
CITY OF TRURO, IOWA
016668
PAY TO THE ORDER OF
\$200.83
CITY OF TRURO
Kelli S. Bugea

Item: 16668 \$200.83 #93390990 1/30

ITEM	AMOUNT
016615	390.47

Warrant / Check
CITY OF TRURO, IOWA
016615
PAY TO THE ORDER OF
\$390.47
CITY OF TRURO
Kelli S. Bugea

Item: 16615 \$390.47 #81191800 2/6

ITEM	AMOUNT
016616	807.34

Warrant / Check
CITY OF TRURO, IOWA
016616
PAY TO THE ORDER OF
\$807.34
CITY OF TRURO
Kelli S. Bugea

Item: 16616 \$807.34 #70568530 2/15

ITEM	AMOUNT
016618	855.15

Warrant / Check
CITY OF TRURO, IOWA
016618
PAY TO THE ORDER OF
\$855.15
CITY OF TRURO
Kelli S. Bugea

Item: 16618 \$855.15 #94405890 1/31

ITEM	AMOUNT
016657	40.00

Warrant / Check
CITY OF TRURO, IOWA
016657
PAY TO THE ORDER OF
\$40.00
CITY OF TRURO
Kelli S. Bugea

Item: 16657 \$40.00 #74668480 2/8

ITEM	AMOUNT
016658	5.99

Warrant / Check
CITY OF TRURO, IOWA
016658
PAY TO THE ORDER OF
\$5.99
CITY OF TRURO
Kelli S. Bugea

Item: 16658 \$5.99 #97876860 2/6

Report on Special Investigation of the
City of Truro

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FUND	AMOUNT
TRURO	2116.72
USE TAX	65.51
AGOV.	
	250.00
	286.50
TOTAL	

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

016614

PAY *nine hundred ninety six²/₁₀₀* DOLLARS

PAY TO THE ORDER OF *Kelli Bregar* DATE *2-2-07* WARRANT NO. *116614* AMOUNT *996.26*

BY ORDER OF THE COUNCIL
Kelli S. Bregar CLERK

VOID AFTER 90 DAYS

⑈016614⑈ ⑆073903150⑆ [REDACTED] ⑆0000099626⑆

02/12/2007
11/30/1999
0
77985370
10050300
116614
73903150
31
2800420
986.26

Report on Special Investigation of the
City of Truro

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Account: [REDACTED]

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FUND	AMOUNT
General	30.00
Warrant / Check	016583
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
3-28-07	1161.79
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16583 \$30.00 #89113760 2/27

FUND	AMOUNT
General	92.35
Warrant / Check	016607
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
3-15-07	1161.07
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16607 \$92.35 #75312230 3/5

FUND	AMOUNT
General	867.51
Warrant / Check	016617
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
2-28-07	1161.79
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16617 \$867.51 #62560890 2/28

FUND	AMOUNT
General	90.00
Warrant / Check	016694
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
3-30-07	1161.07
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16694 \$90.00 #68728550 3/8

FUND	AMOUNT
General	526.35
Warrant / Check	016673
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
3-4-07	1161.79
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16673 \$526.35 #78591160 3/7

FUND	AMOUNT
General	86.46
Warrant / Check	016674
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
3-4-07	1161.79
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16674 \$86.46 #74763990 3/12

FUND	AMOUNT
General	601.66
Warrant / Check	016675
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
3-4-07	1161.79
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16675 \$601.66 #91370490 3/12

FUND	AMOUNT
General	110.82
Warrant / Check	016676
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
3-4-07	1161.79
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16676 \$110.82 #75310370 3/5

FUND	AMOUNT
General	83.74
Warrant / Check	016693
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
3-30-07	1161.07
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16693 \$83.74 #72223220 3/9

FUND	AMOUNT
General	807.34
Warrant / Check	016678
CITY OF TRURO, IOWA	
Pay to the order of	Warrant / Check
DATE	AMOUNT
3-15-07	1161.07
VOID AFTER 90 DAYS	
Kelli S. Buzga	

Item: 16678 \$807.34 #81277660 3/15

Report on Special Investigation of the
City of Truro

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FUND	AMOUNT
General	996.26
Road Use Tax	
Trust & Agcy.	
Water	
Sewer	
R.C.	
TOTAL	996.26

016619

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

PAY *nine hundred ninety-six & 26/100* DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
<i>Kelli Bregar</i>	<i>2-15-07</i>	<i>16619</i>	<i>996.26</i>

BY ORDER OF THE COUNCIL

Kelli S. Bregar CLERK

VOID AFTER 90 DAYS

⑈016619⑈ ⑆073903150⑆ [REDACTED] ⑆000099626⑆

SiteID:0
ProcDate:02/21/2007
CapturDate:11/30/1999
MfilmSeqNum:0
ItemSeqNum:84001320
TracerNum:0
SerialNum:16619
TrRoutNum:73903150
TransCode:51
AccountNum:2600420
CheckAmt: 996.26
CHKOFB:

General	396.75
Road Use Tax	48.51
Trust & Agcy.	
Water	280.50
Sr	260.50
R.C.	
TOTAL	996.26

016677

UNION STATE BANK
Winterset, Iowa

Warrant / Check
CITY OF TRURO, IOWA

PAY *nine hundred ninety-six & 26/100* DOLLARS

PAY TO THE ORDER OF	DATE	WARRANT NO.	AMOUNT
<i>Kelli Bregar</i>	<i>3-4-07</i>	<i>16677</i>	<i>996.26</i>

BY ORDER OF THE COUNCIL

Kelli S. Bregar CLERK

VOID AFTER 90 DAYS

NON-NEGOTIABLE

⑈016677⑈ ⑆073903150⑆ [REDACTED]