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NEWS RELEASE

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FOR RELEASE _____ June 30, 2017

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Fairfield Parks and Recreation Department (Department) for the period May 1, 2009 through March 7, 2016. The special investigation was requested by City officials as a result of concerns regarding the former Department Director's use of the City's Visa credit card for personal purchases. The former Department Director, Derik Wulfekuhle, admitted he used the City's Visa credit card for personal purchases. He resigned his position with the Department effective March 7, 2016.

Mosiman reported the special investigation identified \$28,304.50 of improper and unsupported disbursements. The \$18,882.24 of improper disbursements identified includes purchases made using the City's Visa credit card, including \$11,604.42 from various vendors, \$5,169.86 from iTunes, and \$928.22 from Amazon. The improper disbursements also include \$1,179.74 of purchases from retail vendors and a grocery store. The improper disbursements were for personal items or purchases which were not appropriate for Department operations. Sufficient supporting documentation was not available to determine the propriety of the \$9,422.26 of unsupported disbursements identified.

The report includes recommendations to strengthen the Department's internal controls and overall operations, such as improving segregation of duties and performing an independent review of financial information presented to the Parks and Recreation Board. In addition, the report includes a recommendation to ensure all disbursements are approved by the City Council and Parks and Recreation Board, as well as ensuring minutes of all meetings are properly maintained and signed.

Copies of the report have been filed with the Fairfield Police Department, the Jefferson County Sheriff's Office, the Jefferson County Attorney's Office, the Attorney General's Office, and the Iowa 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 website at <https://auditor.iowa.gov/reports/1520-0476-TE00>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF FAIRFIELD PARKS AND RECREATION DEPARTMENT

FOR THE PERIOD
MAY 1, 2009 THROUGH MARCH 7, 2016**

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Auditor of State's Report

To the Members of the Fairfield Parks and
Recreation Board and the City Council:

As a result of alleged improprieties regarding certain collections and at your request, we conducted a special investigation of the City of Fairfield Parks and Recreation Department (Department). We have applied certain tests and procedures to selected financial transaction of the Department for the period May 1, 2009 through March 7, 2016, unless otherwise specified. Based on the discussions with Department personnel and a review of relevant information, we performed the following procedures for the period specified:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Scanned all disbursements from the Department for propriety. For selected disbursements, we examined available supporting documentation to determine whether they were appropriate, properly approved, and properly supported.
- (3) Examined the Department's Visa credit card statements and purchases made with charge accounts established for use by the Department for the period May 1, 2009 through March 27, 2016. We also examined related supporting documentation for certain purchases to determine if the purchases made were appropriate and reasonable.
- (4) Examined the Department's statements for other credit card and purchases made with charge accounts established for use by the Department. We also examined related supporting documentation for certain purchases to determine if the purchases were appropriate and reasonable.
- (5) Interviewed Derik Wulfekuhle, the former Parks and Recreation Director, with the assistance of law enforcement officials to determine the propriety of certain disbursements.
- (6) Interviewed Parks and Recreation staff to determine the propriety of certain disbursements.

These procedures identified \$28,304.50 of improper and unsupported disbursements. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** 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 Fairfield Parks and Recreation Department, other matters might have come to our attention that would have been reported to you.

Copies of the report have been filed with the Fairfield Police Department, the Jefferson County Sheriff's office, the Jefferson County Attorney's Office, the Attorney General's Office, and the Iowa 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 Fairfield Parks and Recreation Department, City of Fairfield Police Department, and the Jefferson County Sheriff's Office during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

April 28, 2017

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Investigative Summary

Background Information

The City of Fairfield Parks and Recreation Department (Department) is governed by a 7 member Parks and Recreation Board (Board) appointed by the Mayor and approved by the City Council. The Board oversees the operation of the Department and makes decisions on the development of leisure time opportunities and facilities in the community.

In addition to maintaining the City's parks, the Department administers a number of programs and services, including fitness classes and activities, youth and adult sports programs, and special events.

Most programs are administered at the Fairfield Recreation Center or parks within the City. The Recreation Center includes a gymnasium, fitness rooms, racquetball and walleyball courts, indoor and outdoor pools, and a running track. The Recreation Center and shelters at the parks may be rented for group or special events. All facilities in the Recreation Center are accessible to members after paying a monthly membership fee or paying a daily rate.

The Department's administrative staff includes the Director, Assistant Director, Parks Supervisor, and Recreation Supervisor. The Department also employs individuals responsible for maintaining and operating the parks and other Department facilities.

Derik Wulfekuhle was hired as the Director on September 29, 2008. According to the Department's job description for the Director, Mr. Wulfekuhle's primary responsibilities were to provide supervision and management of the Parks and Recreation Department. Specifically, Mr. Wulfekuhle was responsible for:

- Administration of the Department, including implementing the policies of the City Council and Parks and Recreation Board; developing and recommending programs, plans and policies to meet community needs and recreation programs; ensuring adequate staffing; and developing goals, plan and methods of measurement for the identification and evaluation of the needs and activities of the Department.
- Attending meetings with other agencies, groups or bodies to develop and maintain good relationships between the Department and the residents of the community and to coordinate and promote the activities of the Department with the other agencies to enhance the quality of life in the community.
- Providing for safety of participants and personnel by developing and implementing in-service training programs, maintenance policies, procedure and programs with adequate monitoring to achieve the highest level of safety possible.
- Financial management of the Department, including coordinating the preparation of the Department's annual budget request, preparing and administering grants, ensuring authorized budget resources are not exceeded, and preparing and submitted certain reports.

The Department's revenue sources include membership fees, registration fees for programs and special events, admission fees for the swimming pools, proceeds from concession sales, and rental fees. In addition, the Department receives an annual appropriation from the City.

Registration fees for programs, special events, rentals and membership fees are collected at the Recreation Center. The payments may be made in person or mailed to the Recreation Center. As the Director, Mr. Wulfekuhle had minimal responsibility for collecting money for the services.

The Department utilizes a point of sale (POS) system for collecting all fees and concession money. The POS system is accessible to all staff members. The daily collection process is as follows:

- Every night the employees reconcile the cash drawers according to Department policy.
- Money to be deposited and cash sheets are to be put in a secured location within the Assistant Director's office.
- The following morning, the Assistant Director is to take the cash sheets and the deposit money and reconcile the amounts to the POS system printout for the day's activity.
- The Assistant Director is to prepare the deposit and give it to the Director for approval.
- Once approved, the deposits are to be taken by the Director to City Hall.
- The City Clerk or her staff issue the Department a deposit report which documents the amount received for deposit.
- The Director is to deliver the deposit report prepared by the Clerk or her staff to the Assistant Director. The Assistant Director is to compare the report from City Hall to the deposit prepared and file the deposit report with the other paperwork for the day.

Invoices are received directly by the Department. Both the Department Director and Board are to review and approve the invoices for payment. Once approved, the invoices are taken to the City Clerk, who presents them to City Council for approval. Once the City Council approves invoices, checks are prepared by City Hall staff and mailed to the vendor.

The Department had several vendor credit cards and charge accounts at local businesses. The cards were held in the Director and Assistant Director's offices, but the cards were accessible for all staff members to use. Credit cards included Hy-Vee, Wal-Mart, Orschelns, Menards, Staples, and the City's Visa credit card. Charge accounts were held at TSC, Luckman's Hardware, Fairfield Tire, and True Value Hardware.

During interviews with Mr. Wulfekuhle and current staff members, they reported the Department held special events and programs throughout the year. We were told Department staff purchased items for the special event participants, such as fruit for running events, candy and other foods for events held around holidays, and craft items for all special events and programs.

A representative of the Auditor of State's Office contacted the City Administrator on March 2, 2016 to requested copies of credit card statements for the Department as part of testing for the City's annual financial audit. The statements were to be tested to determine the propriety of purchases made with the credit card and determine if the purchases were authorized. After speaking with the auditor, the City Administrator looked through the credit card statements requested.

While reviewing the credit card statements for the Department, the City Administrator identified several questionable purchases. When Mr. Wulfekuhle delivered the daily deposits to City Hall the following day, the City Administrator asked him into his office to discuss the questionable purchases. During the discussion, Mr. Wulfekuhle admitted making personal purchases with the City credit card. He admitted purchasing electronic games, music, and ringtones from Apple iTunes. Mr. Wulfekuhle explained to the City Administrator he had become addicted to an electronic game called "Clash of Clans" which required the purchase of gems to play the game.

During the meeting, the City Administrator asked Mr. Wulfekuhle about frequent purchases at local gas stations. Mr. Wulfekuhle stated a previous City Administrator advised him it was okay to purchase fuel for his personal car if it was used to complete his required duties. When the current City Administrator asked his methodology for separating personal and business miles, Mr. Wulfekuhle stated he did not have a system to separate them.

According to the City Administrator, Mr. Wulfekuhle asked if they would be able to overcome the issue or if he should resign. Mr. Wulfekuhle was advised by the City Administrator not to make a sudden decision due to their conversation. Mr. Wulfekuhle was advised that they would examine previous credit card statements for additional personal purchases, and he needed to start looking for any supporting documentation he had.

According to the City Administrator's written statement, Mr. Wulfekuhle told him he was sorry and embarrassed. Mr. Wulfekuhle thought the behavior was all behind him and in the past. The City Administrator advised Mr. Wulfekuhle he going to speak with the Police Chief and City Attorney and he would let him know what steps would be taken.

The City Administrator notified the Fairfield Police Department of the concerns identified following his meeting with Mr. Wulfekuhle on March 3, 2016. The City Administrator attended the Parks and Recreation Board meeting held on Friday, March 4, 2016. During the meeting, the Board members were informed of the concerns identified. Mr. Wulfekuhle resigned his position as the Parks and Recreation Director effective Monday, March 7, 2016.

As a result of the concerns identified, City officials requested the Office of Auditor of State conduct an investigation of the Department's financial transactions. We performed the procedures detailed in the Auditor of State's Report for the period May 1, 2009 through March 7, 2016.

Detailed Findings

The procedures performed identified \$28,304.50 of improper and unsupported disbursements. The \$18,882.24 of improper disbursements identified includes:

- \$11,604.42 of purchases from various vendors made with the City's Visa credit card,
- \$928.22 of purchases from Amazon,
- \$5,169.86 of purchases from iTunes,
- \$349.96 of purchases made at Hy-Vee,
- \$386.17 of purchases made from Wal-Mart, and
- \$443.61 of purchases made at Staples.

The \$9,422.26 of unsupported disbursements identified include purchases from Hy-Vee and Wal-Mart. All findings are summarized in **Table 1** and a detailed explanation of each finding follows.

IMPROPER DISBURSEMENTS

As previously stated, the City Administrator was contacted by a representative of the Office of Auditor of State regarding purchases made with the City's credit card. After reviewing the requested Visa credit card statements, the City Administrator identified a number of improper transactions, including purchases from Apple iTunes. When the City Administrator met Mr. Wulfekuhle regarding the purchases, Mr. Wulfekuhle admitted making personal purchases using the City credit card, including electronic games, music, and ringtones from Apple iTunes. When asked to explain his rationale for the purchases, he responded by saying that he thought the City credit card was like using 'free money'.

Also as previously stated, Mr. Wulfekuhle was authorized to make purchases on behalf of the Department. In order to determine which disbursements to test for propriety, we reviewed a listing of vendors from whom purchases were made for the Department. We also determined the type of supporting documentation provided to the City Clerk for Department disbursements.

We determined supporting documentation was consistently provided to the City Clerk for purchases which were not made with credit cards or on charge account. We did not identify any unusual purchases for the Department from these vendors.

However, supporting documentation was not consistently provided to the City Clerk for purchases made with credit cards and charge accounts. In these cases, only the credit card statements and monthly statements from vendors such as local hardware stores were provided to the Clerk rather than individual transaction detail. As a result, we reviewed all the Visa credit card statements for the credit cards assigned to Mr. Wulfekuhle and the Department and purchases made with the charge accounts established for use by the Department.

We determined the charge accounts the Department established at TSC, Luckman’s Hardware, and Fairfield Tire were primarily used by the Department staff for supplies and parts. Supporting documentation was obtained from the vendors to determine the items purchased. Other authorized purchases included clothing items for Park employees, including pants, shirts, and boots. It was determined that items from these vendors were for Department supplies, and purchased mainly by Department staff.

Based on our review of the available supporting documentation for the other disbursements we examined, the vendor, frequency and amount of the payments, discussions with Department officials, and approved disbursement listings, we classified payments as improper, unsupported, or reasonable. Payments were classified as improper if they appeared personal in nature or were not reasonable for Department operations. Payments were classified as unsupported if the Board and City Council approved the payment, but appropriate documentation was not available or it was not possible to determine if the payment was related to Department operations or were personal in nature. Other payments were classified as reasonable based on the vendor, the frequency and amount of the payments, and discussions with staff.

The improper and unsupported disbursements identified are explained in detail in the following paragraphs. **Table 1** summarizes the improper and unsupported disbursements identified.

Vendor	Exhibit	Improper	Unsupported	Total
Visa credit card	A	\$ 11,604.42	902.73	12,507.15
Amazon*	-	928.22	-	928.22
iTunes*	B	5,169.86	-	5,169.86
Hy-Vee	C	349.96	3,366.57	3,716.53
Wal-Mart	D	386.17	5,152.96	5,539.13
Staples	E	443.61	-	443.61
Total		\$ 18,882.24	9,422.26	28,304.50

* - Purchases made with Visa credit card

As illustrated by the **Table**, the purchases from Amazon and iTunes were made with the City’s Visa credit card. The purchases summarized in **Table 1** from Hy-Vee, Wal-Mart, and Staples were not made with the City’s Visa credit card. As previously stated, credit cards or charge accounts were established with these vendors.

Visa credit card – To identify purchases made with the City’s credit card, we obtained copies of the detailed credit card statements from the City Clerk for October 1, 2010 through March 27, 2016. We reviewed each purchase made with the City credit cards used by the Department to determine if the purchases were reasonable for Department operations. To determine reasonableness of purchases for which supporting documentation was not available, we considered the vendor, the amount of the purchase, and discussions with Department staff.

Purchases were considered improper if the type of goods or services provided by the vendor, the frequency of purchases from the vendor, or the amount of the purchases appeared to be personal in nature or was not reasonable for Department operations. Charges which appeared consistent with Department operations, based on the vendor and/or the amount of the charge, were classified as reasonable. Purchases from vendors which could be for Department or for personal use were classified as unsupported. We did not identify any improper or unsupported charges made with the Department credit card which was not assigned to Mr. Wulfekuhle. However, **Exhibit A** lists purchases made with the City Visa credit card assigned to Mr. Wulfekuhle which were categorized as improper or unsupported.

During an interview we held with Mr. Wulfekuhle and law enforcement officials, he was asked about specific transactions to determine if the purchases were for personal use or Department operations. Department staff were also asked about the same transactions to verify the use of the products and services purchased. Based on information from Mr. Wulfekuhle and Department staff members, we determined \$62,455.17 of purchases which were not properly supported were reasonable for Department operations.

The improper purchases listed in **Exhibit A** include the following:

- 80 purchases from fuel vendors which total \$3,183.75. According to Mr. Wulfekuhle, the fuel purchases were made for his personal vehicle. He also stated a prior City Administrator authorized him to use his personal vehicle for business purposes when he first started employment with the City.

The Department Director employed by the City prior to Mr. Wulfekuhle used a vehicle supplied by the City to conduct City business. Mr. Wulfekuhle stated when he was hired, the Parks Supervisor needed that vehicle so the Parks Supervisor used the City vehicle and he used his personal vehicle. According to Mr. Wulfekuhle, the prior City Administrator told him to use the City credit card to put gas in his car.

When asked what method Mr. Wulfekuhle used to separate personal miles from business, he was unable to provide an explanation. According to the City Administrator, it is the City’s policy to reimburse employees an established amount per mile for mileage incurred. The City does not allow employees to fill personal cars using the City’s credit card.

- 25 purchases from Microsoft described as “X-box Live Bill,” “Billing Bill,” “Xbox Music,” “Xbox Live”, or totaling \$759.74. Mr. Wulfekuhle stated he did not know what the Microsoft X-box charges were for. However, while reviewing Mr. Wulfekuhle’s City cell phone, the City Administrator found an active X-box application.
- 10 purchases from True Protein or True Nutrition which total \$2,170.35. According to Mr. Wulfekuhle, the purchases were to be used for resale at the front desk. He stated protein was purchased at the request of fitness instructors and personal trainers for their clients to buy protein shakes. When we spoke with current staff, they stated protein shakes were never sold at the Recreation Center.
- 16 purchases from Naturebox Snacks totaling \$560.27. Mr. Wulfekuhle stated he purchased the snack subscriptions from Naturebox for the staff members to eat.

However, the items purchased were not made available to members of the Recreation Center.

- 5 purchases from Fairfield Tire totaling \$1,568.80 which range from \$16.00 to \$616.08. Copies of invoices for 2 of the charges are included in **Appendix 1**. As illustrated by the **Appendix**, the payments to Fairfield Tire were for a Town & Country minivan and a Grand Am. These vehicles are not owned by the City, but are Mr. Wulfekuhle's personal vehicles.
- A \$365.00 purchase on September 9, 2014 from Massage by Mary. During an interview with Mr. Wulfekuhle, he stated this transaction allowed him to reimburse an individual for their personal liability insurance. The individual provides personal training services at the Recreation Center; however, he is not a Department employee.

According to Mr. Wulfekuhle, the individual was going to cease providing the personal training services due to the cost of his insurance coverage. He also stated he decided to reimburse the personal trainer the cost of the insurance to ensure the personal trainer could continue to provide services. However, because he could not reimburse the personal trainer directly, Mr. Wulfekuhle used the City's Visa credit card to process a transaction at Massage by Mary, who then reimbursed the personal trainer. According to Mr. Wulfekuhle, the owner of Massage by Mary has a personal relationship with the personal trainer.

- 59 purchases from restaurants totaling \$1,123.60. Mr. Wulfekuhle stated it was his understanding if he was required to work through his lunch hour he was authorized to purchase lunch using the City's credit card.

Mr. Wulfekuhle stated during an interview any charges for food \$15 and under would have been for himself and anything over \$15 would have been food purchased for the whole staff.

In addition to the \$11,574.16 of improper purchases listed in **Exhibit A**, we identified 9 instances in which sales tax totaling \$30.26 was paid by the City. The improper disbursements listed in **Exhibit A** and the sales tax identified totals \$11,604.42. This amount is included in **Table 1**.

The 5 unsupported purchases listed in **Exhibit A** are from vendors who provide products or services which could be used for Department operations or for personal purposes.

Table 2 summarizes the amount of improper and unsupported transactions identified by calendar year (excluding sales tax.)

Calendar Year	Number of Transactions*	Amount*		
		Improper	Unsupported	Total
2010	3	\$ 119.69	-	119.69
2011	9	551.22	8.94	560.16
2012	31	1,551.49	-	1,551.49
2013	34	1,253.72	893.79	2,147.51
2014	147	7,225.68	-	7,225.68
2015	25	754.64	-	754.4
2016	3	117.72	-	117.72
Total	252	\$ 11,574.16	902.73	12,476.89

* - Excludes Amazon and iTunes.

As illustrated by the **Table**, the number and amount of improper and unsupported transactions increased each year from 2010 through 2013, then increased significantly from 2013 to 2014. However, the number and amount of improper and unsupported transactions decreased significantly in 2015. According to the City Administrator, he spoke with Mr. Wulfekuhle about fuel purchases with the City's Visa credit card during 2015. He stated he recalled telling Mr. Wulfekuhle to use a City vehicle if needed rather than using the credit card to purchase fuel for his personal vehicle. The City Administrator was not able to recall specifically when he spoke with Mr. Wulfekuhle, but the City Administrator began his employment with the City in February 2015, so it was after that time.

The \$11,604.42 of improper disbursements and sales tax and \$902.73 of unsupported purchases identified are included in **Table 1**. As previously stated, purchases from Amazon and iTunes were made with the City's Visa credit card. These purchases are not included in **Exhibit A**, but the details of these purchases are summarized in the following paragraphs.

Amazon – During our review of the Visa credit card statements, we identified a large number of purchases made using the Amazon website. Because supporting documentation was not available for any of the purchases from Amazon, we accessed the City's Amazon account with help from the Assistant Director of the Department. Using the account's order history, we were able to review all purchases from September 30, 2010 through February 23, 2016. Specifically, we were able to determine what items were purchased, the number of items purchased, and the method of payment.

Using the Amazon ordering history provided by the Assistant Director, we determined \$33,058.35 was purchased through the Amazon website. We also determined 52 transactions, totaling \$3,089.30, were personal purchases made by Mr. Wulfekuhle using the Department's Amazon account. However, the credit card used to pay for the 52 transactions was Mr. Wulfekuhle's personal credit card.

In addition, we identified 19 transactions, totaling \$928.22, which were personal purchases paid for using the City's Visa credit card. Items purchased included protein powder, nutritional supplements, and sports bottles. When asked about the purchases, Mr. Wulfekuhle stated the protein was purchased to sell at the Recreation Center to members, and the protein powder was used in protein shakes sold at the Recreation Center to members after workouts. However, staff members stated they have never sold protein shakes at the Recreation Center. According to staff, the only drinks that they sold would have been water.

During our interview with law enforcement officials and Mr. Wulfekuhle, he admitted purchasing some of the nutritional supplements but would not comment on any items purchased prior to March 2013 because his attorney advised him not to comment on those items due to statute of limitations. However, section 802.6 of the *Code of Iowa* states, in part, "the time within which an indictment or information must be found shall not include the time during which the defendant is a public officer or employee and the offense arises from misconduct relating to the duties and trust of that office or employment." As a result, the statute of limitations to which Mr. Wulfekuhle's attorney referred does not provide any protection.

The \$928.22 of personal purchases made using the Department's Amazon account and paid for with the City's Visa credit card are included in **Table 1** as improper disbursements.

Apple iTunes – As previously stated, during a meeting with the City Administrator, Mr. Wulfekuhle admitted making purchases from Apple iTunes using the City's credit card. Mr. Wulfekuhle said he had become addicted to an electronic game called "Clash of Clans" which required the purchase of "gems" to play the game. He stated he had used the City's credit card to purchase the gems. The purchases from iTunes are listed in **Exhibit B**.

Mr. Wulfekuhle also admitted during an interview we held with him and law enforcement officials all charges of \$49.99 and \$99.99 were personal purchases. Mr. Wulfekuhle's attorney advised

him to not answer any questions regarding transactions earlier than March 2013 due to statute of limitations. However, as previously stated, the statute of limitations to which his attorney referred does not provide any protection to public employees in accordance with section 802.6 of the *Code of Iowa*.

According to Department staff we spoke with, they were authorized by Mr. Wulfekuhle to make music purchases from the iTunes account to use in fitness classes. According to Mr. Wulfekuhle, music could be downloaded from the Department's iPod, cell phones, and computers.

The Jefferson County Sheriff's Office submitted a subpoena to iTunes to obtain information for the purchases made from iTunes. Using the information subpoenaed from iTunes, we were unable to determine what product was purchased from iTunes or which device each purchase was downloaded to. However, after researching the prices to download music from iTunes, we determined the price to download a single song ranged from \$0.69 to \$1.29 and the price to download an entire album ranged from \$5.99 to \$9.99. As a result, we determined any purchases over \$15.00 would not have been for the authorized music downloads and would be an improper purchase with the City's Visa credit card.

We identified 79 purchases using the City's credit card which ranged from \$19.71 to \$104.98. The 79 purchases total \$5,169.86. We also identified 67 transactions totaling \$608.46 which did not exceed \$15.00 and may be music purchased for use in fitness classes.

Because the 79 purchases are personal in nature, they are included in **Table 1** as improper.

Hy-Vee – After speaking with staff members, we determined items were purchased from Hy-Vee for programs and special events, such as triathlons and holiday celebrations. Other items purchased from Hy-Vee included concession items which were sold at the indoor and outdoor pools to members. Based on receipts and conversations with Mr. Wulfekuhle and other staff members, we were able to determine certain purchases made with the City's Hy-Vee credit card were reasonable. However, we also identified purchases which were improper or unsupported. Those purchases are listed in **Exhibit C**.

As illustrated by **Exhibit C**, we identified transactions from Hy-Vee totaling \$349.96 for floral items, protein powder, over-the-counter medicine, an interstate wire transfer and related fee, and coffee items. Mr. Wulfekuhle stated that the protein powder was purchased for re-sale at the Recreation Center; however, Department staff stated protein was not sold there. Because these purchases are personal in nature, they are included in **Table 1** as improper.

Exhibit C also lists \$3,366.57 of unsupported transactions. These transactions include a purchase on February 18, 2013 at a Hy-Vee One Stop for \$90.00. We are unable to determine what was purchased on this date or for the remaining unsupported transactions. The \$3,366.57 of unsupported transactions are included in **Table 1**.

Wal-Mart – As previously stated, while speaking with staff members and based on the other information available, we determined certain items were purchased from Wal-Mart for programs and special events held at the Recreation Center. Based on supporting documentation available and conversations with Mr. Wulfekuhle and other staff members, we were able to determine certain purchases were reasonable. However, we also identified purchases which were improper or unsupported. Those purchases are listed in **Exhibit D**.

As illustrated by the **Exhibit**, we identified 56 charges to the City's Wal-Mart credit card totaling \$386.17 which were improper. Improper purchases included coffee machines, coffee, creamer, and energy drinks. Mr. Wulfekuhle stated coffee was purchased for use by staff, but if any members wanted coffee, they could also have some. However, the coffee machines and supplies were kept in staff offices so members did not have access to them. In addition, there were charges for sales tax and late charges totaling \$28.83. Because the purchases are personal in nature and

sales tax and late charges should not be incurred, the \$386.17 is included in **Table 1** as improper.

Exhibit D also includes unsupported items totaling \$5,152.96. We were unable to determine the propriety of these purchases. For example, the **Exhibit** includes an iPad purchased for \$599.00 on December 9, 2011, a Dell desktop computer (described as I570-6690BK) purchased for \$598.00 on July 3, 2012, a 40-inch LCD TV purchased for \$278.00 on September 14, 2012, and basketball hoops purchased for \$194.00 on February 1, 2015. These items may have been for the Department's operations, but because sufficient records were not available, we were unable to trace the purchases to inventory records or other support which documents their disposition. As a result, we are unable to determine if they were purchased for Department operations or personal use. The \$5,152.96 of unsupported disbursements listed in **Exhibit D** are included in **Table 1**.

Staples – According to the Assistant Director, the Staples credit card is used to purchase office supplies which are unable to be purchased locally or items which can be purchased at a discounted price, such as printer ink and specialty paper. She also stated items such as coffee and over-the-counter medicine for the Department staff were also periodically purchased.

During our review of the Staples monthly credit card statements, we identified 28 transactions totaling \$443.61 which were for items other than office supplies. **Exhibit E** lists these items. According to staff members, the coffee and over-the-counter medicine purchases were authorized by Mr. Wulfekuhle. Because the 28 purchases are personal in nature, they are included in **Table 1** as improper.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Fairfield Parks and Recreation Department to process receipts. An important aspect of internal control is to establish procedures which 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 identified 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. Disbursements – During our review of the Parks and Recreation disbursements, the following were identified:
- (1) Disbursements were not always supported by invoices or other documentation
 - (2) Not all disbursements and supporting documentation were presented to the Parks and Recreation Board and City Council.

Recommendation – All Parks and Recreation disbursements should be approved by the Parks and Recreation Board and City Council prior to payment, with the exception of those specifically allowed by a City Council approved policy. For those disbursements paid prior to Board and City Council approval, a listing should be provided at the next meeting for review and approval. All payments should be remitted in a timely manner to ensure late fees and interest are not incurred.

- B. Credit Cards – The Parks and Recreation Department has a City Visa credit card for purchases. Using the records obtained from City Hall, we identified several improper purchases. In addition, we determined that original receipts were not consistently submitted to the City Clerk for approval.

Recommendation – Original receipts should be submitted to the City Clerk for purchases made with the credit cards, as required. In addition, the City Council

should document allowable uses for credit cards (such as travel expenses and supply purchases) and appropriate dollar limits on purchases.

The City 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 finance charges or late fees.

In addition, the City Council should implement procedures to ensure City credit cards are not used for personal purchases. The City Council should establish a written policy which prohibits the personal use of City credit cards which specifies the potential consequences of using the credit card for personal purchases, including consideration of termination of employment. The policy should be clearly communicated to all employees and each employee with access to a credit card should be required to sign a statement regarding their understanding of the policy.

- C. Public Purpose – During our review of disbursements, we identified purchases which may not meet the test of public purpose, such as the purchase of meals for Department employees while within the City. The City does not have a written policy addressing the public purpose of providing meals within the City and the public purpose served by these costs is not clear. An Attorney General’s opinion dated April 25, 1979 states, in part, “The key is ‘public purpose’; public monies may be spent only for the public benefit. Iowa Constitution, Article III, Section 31.”

Recommendation – City officials should ensure all disbursements meet the test of public purpose. In addition, the City should develop a written policy regarding the allowability of purchasing meals for employees within the City or reimbursing the employees for the meals.

Exhibits

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases Made with the City's Visa Credit Card
For the period May 1, 2009 through March 7, 2016

Per Credit Card Statement

Transaction Date	Posting Date	Description / Vendor	Amount
10/11/10	10/12/10	Hy Vee 1180 Fairfield IA	\$ 5.50
11/30/10	12/02/10	Red Rock Tavern & Grill Fairfield IA	49.20
12/04/10	12/06/10	Farm and Fleet/Muscatine Muscatine IA	64.99
02/03/11	02/06/11	Torinos Pizza & Steak Ho Fairfield IA	70.94
02/10/11	02/13/11	Fairfield Pizza Ranch Fairfield IA	60.41
02/11/11	02/11/11	APL* Apple Online Store 800-676-2775 CA	157.94
06/01/11	06/01/11	DESCRIPTION ACCOUNT BROOKINGS SD	8.94
06/05/11	06/06/11	CASEYS 00016071 MACON MO	35.21
06/22/11	06/24/11	CASEYS 00029181 CORALVILLE IA	59.47
09/13/11	09/14/11	JET STOP FAIRF10004455 FAIRFIELD IA	69.90
09/20/11	09/21/11	MOTHER HUBBARD 18 DAVENPORT IA	46.00
10/01/11	10/03/11	SUBWAY 00185942 FAIRFIELD IA	51.35
01/13/12	01/15/12	SUBWAY 00185942 FAIRFIELD IA	12.62
03/04/12	03/06/12	SUBWAY 00185942 FAIRFIELD IA	38.52
03/05/12	03/07/12	SUBWAY 00185942 FAIRFIELD IA	77.04
04/11/12	04/12/12	QUALITY QUICK SHOP FAIRFIELD IA	45.00
04/18/12	04/20/12	CASEYS GEN STORE 1714 FAIRFIELD IA	42.30
04/18/12	04/20/12	KOKOMOS FAIRFIELD IA	24.97
04/25/12	04/26/12	Hy Vee 1180 Fairfield IA	3.20
04/25/12	04/26/12	Hy Vee 1180 Fairfield IA	14.98
05/08/12	05/09/12	QUALITY QUICK SHOP FAIRFIELD IA	42.00
05/18/12	05/20/12	CASEYS GEN STORE 1549 FAIRFIELD IA	43.00
06/19/12	06/21/12	TRUE PROTEIN 760-4335376 CA	86.04
06/23/12	06/25/12	CASEYS GEN STORE 1549 FAIRFIELD IA	42.00
07/04/12	07/06/12	CASEYS GEN STORE 1549 FAIRFIELD IA	24.60
07/10/12	07/11/12	REVELATIONS CAFÉ BOOKSTOR FAIRFIELD IA	7.44
08/06/12	08/07/12	QUALITY QUICK SHOP FAIRFIELD IA	45.00
08/06/12	08/08/12	TRUE PROTEIN 760-4335376 CA	153.85
08/10/12	08/12/12	SUBWAY 00185942 FAIRFIELD IA	36.11
08/24/12	08/26/12	JET STOP FAIRFIELD FAIRFIELD IA	46.00
09/10/12	09/11/12	QUALITY QUICK SHOP FAIRFIELD IA	46.00
09/12/12	09/13/12	REVELATIONS CAFÉ BOOKSTOR FAIRFIELD IA	7.44
09/14/12	09/17/12	TRUE PROTEIN 760-4335376 CA	131.21

Improper	Unsupported
5.50	-
49.20	-
64.99	-
70.94	-
60.41	-
157.94	-
-	8.94
35.21	-
59.47	-
69.90	-
46.00	-
51.35	-
12.62	-
38.52	-
77.04	-
45.00	-
42.30	-
24.97	-
3.20	-
14.98	-
42.00	-
43.00	-
86.04	-
42.00	-
24.60	-
7.44	-
45.00	-
153.85	-
36.11	-
46.00	-
46.00	-
7.44	-
131.21	-

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Transaction Date	Posting Date	Description / Vendor	Amount
09/17/12	09/19/12	MICROSOFT STORE DIRECT 877-696-7786	89.95
09/17/12	09/19/12	MICROSOFT STORE DIRECT 877-696-7786	89.95
09/20/12	09/23/12	REVELATIONS CAFÉ BOOKSTOR FAIRFIELD IA	7.01
09/28/12	09/30/12	REVELATIONS CAFÉ BOOKSTOR FAIRFIELD IA	14.87
10/10/12	11/11/12	UNIVERSITY AMOCO FAIRFIELD IA	30.05
10/17/12	10/19/12	TRUE PROTEIN 760-4335376 CA	152.08
10/22/12	10/23/12	SMITHBURG AUTOMOTIVE FAIRFIELD IA	43.00
10/23/12	10/24/12	JET STOP FAIRFIELD FAIRFIELD IA	4.49
11/01/12	11/02/12	JET STOP FAIRFIELD FAIRFIELD IA	40.00
12/28/12	12/29/12	BIGGER, FASTER, SOI OF 01801-9740460	110.77
01/07/13	01/08/13	QUALITY QUICK SHOP FAIRFIELD IA	36.85
01/24/13	01/25/13	UNIVERSITY AMOCO FAIRFIELD IA	36.65
02/05/13	02/06/13	QUALITY QUICK SHOP FAIRFIELD IA	30.00
02/17/13	02/19/13	CASEYS GEN STORE 1549 FAIRFIELD IA	40.00
03/08/13	03/10/13	QUALITY QUICK SHOP FAIRFIELD IA	42.76
05/21/13	05/22/13	QUALITY QUICK SHOP FAIRFIELD IA	52.52
06/19/13	06/20/13	QUALITY QUICK SHOP FAIRFIELD IA	44.42
07/13/13	07/14/13	KUM & GO #134 FAIRFIELD IA	35.47
07/23/13	07/24/13	JET STOP FAIRFIELD FAIRFIELD IA	40.90
08/05/13	08/07/13	SUBWAY 00185942 FAIRFIELD IA	18.19
08/06/13	08/08/13	SUBWAY 00185942 FAIRFIELD IA	24.08
08/09/13	08/11/13	FAIRFIELD GAS 5180 FAIRFIELD IA	41.40
08/09/13	08/11/13	SUBWAY 00185942 FAIRFIELD IA	5.35
08/21/13	08/22/13	SMITHBURG AUTOMOTIVE FAIRFIELD IA	40.05
08/27/13	08/28/13	TBE*POOLDAWG 866-843-3294 CO	394.30
09/03/13	09/04/13	ACTIVE * INSTANT ADS 877-228-4881 CA	202.00
09/03/13	09/05/13	EPIC SPORTS 316-612-0150 KS	268.49
09/05/13	09/06/13	ATRAIN EDUCATION INC. 707-459-1315 CA	29.00
09/13/13	09/15/13	CASEYS GEN STORE 1549 FAIRFIELD IA	42.91
10/04/13	10/06/13	CASEYS GEN STORE 1714 FAIRFIELD IA	38.00
10/05/13	10/06/13	JET STOP FAIRFIELD FAIRFIELD IA	8.25
10/05/13	10/07/13	SUBWAY 00185942 FAIRFIELD IA	10.70
10/07/13	10/08/13	PAYPAL*TRUENUTRITI 402-935-7733 CA	143.70

Improper	Unsupported
89.95	-
89.95	-
7.01	-
14.87	-
30.05	-
152.08	-
43.00	-
4.49	-
40.00	-
110.77	-
36.85	-
36.65	-
30.00	-
40.00	-
42.76	-
52.52	-
44.42	-
35.47	-
40.90	-
18.19	-
24.08	-
41.40	-
5.35	-
40.05	-
-	394.30
-	202.00
-	268.49
-	29.00
42.91	-
38.00	-
8.25	-
10.70	-
143.70	-

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Transaction Date	Posting Date	Description / Vendor	Amount
10/08/13	10/09/13	Hy Vee 1180 Fairfield IA	9.07
10/24/13	10/27/13	FAIRFIELD TIRE00022210 FAIRFIELD IA	186.06
11/09/13	11/10/13	QUALITY QUICK SHOP FAIRFIELD IA	33.21
11/20/13	11/22/13	MUSCLE AND FITNESS CYBERS800-2303314 FL	135.00
11/20/13	11/21/13	NATUREBOX *SNACKS 888-6136998 CA	14.97
12/02/13	12/03/13	FAIRFIELD GAS 5180 FAIRFIELD IA	34.41
12/12/13	12/13/13	REVELATIONS CAFÉ BOOKSTOR FAIRFIELD IA	17.12
12/17/13	12/18/13	REVELATIONS CAFÉ BOOKSTOR FAIRFIELD IA	17.12
12/18/13	12/20/13	BURGER KING #12142 FAIRFIELD IA	7.47
12/19/13	12/20/13	NATUREBOX *SNACKS 888-6136998 CA	29.95
12/20/13	12/22/13	FAIRFIELD GAS 5180 FAIRFIELD IA	37.14
01/17/14	01/19/14	BJS STOP OFF BRIGHTON IA	39.81
01/23/14	01/24/14	Hy Vee 1180 Fairfield IA	8.23
01/23/14	01/24/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
01/26/14	01/27/14	SMITHBURG AUTOMOTIVE FAIRFIELD IA	34.22
02/07/14	02/10/14	LOGLI'S FAIRFIELD IA	28.87
02/11/14	02/12/14	QUALITY QUICK SHOP FAIRFIELD IA	38.00
02/13/14	02/14/14	FAIRFIELD GAS 5180 FAIRFIELD IA	55.00
02/15/14	02/17/14	TRUE PROTEIN 760-4335376 CA	149.87
02/20/14	02/21/14	Hy Vee 1180 Fairfield IA	7.43
02/21/14	02/24/14	T & T AUTO SALES DETAIL S FAIRFIELD IA	25.00
02/22/14	02/23/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
02/25/14	02/26/14	TACO JOHNS #9426 FAIRFIELD IA	11.92
02/26/14	02/27/14	SMITHBURG AUTOMOTIVE FAIRFIELD IA	39.12
02/26/14	02/27/14	WAL-MART #0985 FAIRFIELD IA	6.48
03/07/14	03/09/14	REVELATIONS CAFÉ BOOKSTOR FAIRFIELD IA	27.12
03/08/14	03/10/14	TRUE PROTEIN 760-4335376 CA	162.84
03/10/14	03/11/14	REVELATIONS CAFÉ BOOKSTOR FAIRFIELD IA	8.51
03/12/14	03/14/14	CASEYS GEN STORE 1714 FAIRFIELD IA	40.41
03/12/14	03/13/14	SQ *SQUEAL GOOD BBQ Fairfield IA	10.50
03/18/14	03/20/14	HOWMUCHYABENCH.NET 530-7566085 CA	90.00
03/19/14	03/20/14	SQ *SQUEAL GOOD BBQ Fairfield IA	19.75
03/20/14	03/21/14	NATUREBOX *SNACKS 888-6136998 CA	29.95

Improper	Unsupported
9.07	-
186.06	-
33.21	-
135.00	-
14.97	-
34.41	-
17.12	-
17.12	-
7.47	-
29.95	-
37.14	-
39.81	-
8.23	-
29.95	-
34.22	-
28.87	-
38.00	-
55.00	-
149.87	-
7.43	-
25.00	-
29.95	-
11.92	-
39.12	-
6.48	-
27.12	-
162.84	-
8.51	-
40.41	-
10.50	-
90.00	-
19.75	-
29.95	-

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03/21/14	03/23/14	SHAKLEE CORPORATION 925-924-2000 CA	140.07
04/02/14	04/03/14	SMITHBURG AUTOMOTIVE FAIRFIELD IA	41.20
04/02/14	04/03/14	TMS*TN BAKER ENTERPRIS FAIRFIELD IA	28.89
04/08/14	04/09/14	Hy Vee 1180 Fairfield IA	6.94
04/20/14	04/21/14	FAIRFIELD GAS 5180 FAIRFIELD IA	67.00
04/20/14	04/21/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
04/22/14	04/24/14	CASEYS GEN STORE 1714 FAIRFIELD IA	42.01
04/23/14	04/24/14	NATURE'S SUNSHINE 800-223-8225 UT	68.95
04/24/14	04/25/14	Hy Vee 1180 Fairfield IA	6.84
04/28/14	04/29/14	Hy Vee 1180 Fairfield IA	9.08
05/01/14	05/02/14	Hy Vee 1180 Fairfield IA	13.78
05/02/14	05/04/14	NATURE'S SUNSHINE 800-223-8225 UT	87.00
05/04/14	05/05/14	FAIRFIELD GAS 5180 FAIRFIELD IA	23.37
05/04/14	05/05/14	FAIRFIELD GAS 5180 FAIRFIELD IA	64.98
05/05/14	05/06/14	FAIRFIELD GAS 5180 FAIRFIELD IA	40.00
05/05/14	05/06/14	TMS*TN BAKER ENTERPRIS FAIRFIELD IA	12.84
05/07/14	05/08/14	Hy Vee 1180 Fairfield IA	13.99
05/08/14	05/11/14	TMS*TN BAKER ENTERPRIS FAIRFIELD IA	16.05
05/11/14	05/12/14	KWIK STOP DELHI DELHI IA	60.00
05/15/14	05/18/14	TMS*TN BAKER ENTERPRIS FAIRFIELD IA	13.38
05/17/14	05/19/14	TRUE PROTEIN 760-4335376 CA	294.22
05/20/14	05/22/14	HOWMUCHYABENCH.NET 530-7566085 CA	30.00
05/20/14	05/21/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
05/20/14	05/22/14	SUBWAY 00185942 FAIRFIELD IA	10.17
05/22/14	05/23/14	Hy Vee 1180 Fairfield IA	8.32
05/27/14	05/28/14	JET STOP FAIRFIELD FAIRFIELD IA	40.50
05/28/14	05/30/14	SUBWAY 00185942 FAIRFIELD IA	9.95
05/29/14	05/31/14	SUBWAY 00185942 FAIRFIELD IA	25.15
06/03/14	06/05/14	BURGER KING #12142 FAIRFIELD IA	5.97
06/03/14	06/04/14	FAIRFIELD GAS 5180 FAIRFIELD IA	60.00
06/05/14	06/06/14	CLKBANK*COM_53DSFHPE 800-390-6035 ID	24.95
06/05/14	06/08/14	HOWMUCHYABENCH.NET 530-7566085 CA	28.00
06/06/14	06/09/14	HOWMUCHYABENCH.NET 530-7566085 CA	26.00

Improper	Unsupported
140.07	-
41.20	-
28.89	-
6.94	-
67.00	-
29.95	-
42.01	-
68.95	-
6.84	-
9.08	-
13.78	-
87.00	-
23.37	-
64.98	-
40.00	-
12.84	-
13.99	-
16.05	-
60.00	-
13.38	-
294.22	-
30.00	-
29.95	-
10.17	-
8.32	-
40.50	-
9.95	-
25.15	-
5.97	-
60.00	-
24.95	-
28.00	-
26.00	-

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Transaction Date	Posting Date	Description / Vendor	Amount
06/06/14	06/09/14	TMS*TN BAKER ENTERPRIS FAIRFIELD IA	42.80
06/07/14	06/08/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/07/14	06/08/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/07/14	06/08/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/08/14	06/09/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/08/14	06/09/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/08/14	06/09/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/08/14	06/09/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/08/14	06/09/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/08/14	06/09/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/08/14	06/09/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/08/14	06/09/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/08/14	06/09/14	MSFT *XBOX LIVE BILL.XBOX.COM WA	9.99
06/11/14	06/12/14	MCDONALDS F5489 FAIRFIELD IA	5.34
06/13/14	06/15/14	CASEYS GEN STORE 1714 FAIRFIELD IA	40.17
06/14/14	06/15/14	MSFT *BILLING BILL.MS.NET WA	34.98
06/14/14	06/15/14	MSFT *BILLING BILL.MS.NET WA	59.99
06/14/14	06/15/14	MSFT *BILLING BILL.MS.NET WA	59.99
06/20/14	06/22/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
06/23/14	06/25/14	CASEYS GEN STORE 1549 FAIRFIELD IA	56.00
06/23/14	06/25/14	SUBWAY 00185942 FAIRFIELD IA	10.17
06/25/14	06/27/14	CASEYS GEN STORE 1714 FAIRFIELD IA	41.00
06/26/14	06/27/14	SWEET N SAUCY FAIRFIELD IA	13.38
06/29/14	06/30/14	MSFT *BILLING BILL.MS.NET WA	59.99
06/30/14	07/01/14	MSFT *BILLING BILL.MS.NET WA	99.99
07/01/14	07/03/14	SUBWAY 00185942 FAIRFIELD IA	15.78
07/02/14	07/04/14	FAIRFIELD TIRE00022210 FAIRFIELD IA	36.11
07/03/14	07/04/14	SMITHBURG AUTOMOTIVE FAIRFIELD IA	41.00
07/04/14	07/06/14	J & D MART NEW VIENNA IA	42.24
07/08/14	07/09/14	FAIRFIELD GAS 5180 FAIRFIELD IA	63.00
07/09/14	07/11/14	APPLEBEES 42600627 BURLINGTON IA	16.90
07/10/14	07/11/14	SUBWAY 00185942 FAIRFIELD IA	7.49
07/13/14	07/14/14	SQ *THE GARDENS Fairfield IA	40.12

Improper	Unsupported
42.80	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
9.99	-
5.34	-
40.17	-
34.98	-
59.99	-
59.99	-
29.95	-
56.00	-
10.17	-
41.00	-
13.38	-
59.99	-
99.99	-
15.78	-
36.11	-
41.00	-
42.24	-
63.00	-
16.90	-
7.49	-
40.12	-

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07/18/14	07/20/14	FAIRFIELD GAS 5180 FAIRFIELD IA	38.00
07/21/14	07/22/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
08/06/14	08/07/14	FAIRFIELD GAS 5180 FAIRFIELD IA	35.00
08/07/14	08/10/14	FAIRFIELD TIRE00022210 FAIRFIELD IA	616.08
08/07/14	08/08/14	TRUE PROTEIN 760-4335376 CA	326.08
08/08/14	08/10/14	CASEYS GEN STORE 1549 FAIRFIELD IA	39.00
08/10/14	08/11/14	BECK'S #26 GENESEO IL	57.00
08/11/14	08/12/14	NEULION/NFL PRODUCT 407-936-0867 NY	19.99
08/14/14	08/17/14	SUBWAY 00185942 FAIRFIELD IA	10.43
08/15/14	08/17/14	CASEYS GEN STORE 1068 DAVENPORT IA	44.00
08/15/14	08/17/14	SQ *THE GARDENS Fairfield IA	24.61
08/17/14	08/19/14	CASEYS GEN STORE 1841 ROCHELLE IL	58.14
08/19/14	08/20/14	FAIRFIELD GAS 5180 FAIRFIELD IA	53.76
08/19/14	08/21/14	SUBWAY 00185942 FAIRFIELD IA	21.67
08/20/14	08/21/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
08/21/14	08/22/14	QUALITY QUICK SHOP FAIRFIELD IA	9.36
08/25/14	08/26/14	SWEET N SAUCY FAIRFIELD IA	13.38
08/27/14	08/28/14	SQ *THE GARDENS Fairfield IA	9.00
08/28/14	08/29/14	JET STOP FAIRFIELD FAIRFIELD IA	37.50
08/29/14	08/31/14	SUBWAY 00185942 FAIRFIELD IA	20.87
08/30/14	08/31/14	MSFT *BILLING BILL.MS.NET WA	59.99
09/04/14	09/09/14	MASSAGE BY MARY FAIRFIELD IA	365.00
09/05/14	09/07/14	SQ *SQUEAL GOOD BBQ Fairfield IA	16.50
09/08/14	09/09/14	CLKBANK*MI40 Xtreme 800-390-6035 ID	97.00
09/09/14	09/10/14	MSFT *BILLING BILL.MS.NET WA	89.99
09/10/14	09/12/14	BURGER KING #12142 FAIRFIELD IA	12.07
09/17/14	09/19/14	SUBWAY 00185942 FAIRFIELD IA	7.75
09/19/14	09/21/14	FAIRFIELD GAS 5180 FAIRFIELD IA	33.50
09/19/14	09/21/14	SQ *SQUEAL GOOD BBQ Fairfield IA	25.00
09/20/14	09/21/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
09/30/14	10/01/14	MSFT *BILLING BILL.MS.NET WA	59.99
09/30/14	10/02/14	SUBWAY 00185942 FAIRFIELD IA	10.75
10/01/14	10/03/14	CASEYS GEN STORE 1714 FAIRFIELD IA	35.00

Improper	Unsupported
38.00	-
29.95	-
35.00	-
616.08	-
326.08	-
39.00	-
57.00	-
19.99	-
10.43	-
44.00	-
24.61	-
58.14	-
53.76	-
21.67	-
29.95	-
9.36	-
13.38	-
9.00	-
37.50	-
20.87	-
59.99	-
365.00	-
16.50	-
97.00	-
89.99	-
12.07	-
7.75	-
33.50	-
25.00	-
29.95	-
59.99	-
10.75	-
35.00	-

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases Made with the City's Visa Credit Card
For the period May 1, 2009 through March 7, 2016

Per Credit Card Statement

Transaction Date	Posting Date	Description / Vendor	Amount
10/01/14	10/03/14	CASEYS GEN STORE 3327 FAIRFIELD IA	18.56
10/01/14	10/03/14	SUBWAY 00185942 FAIRFIELD IA	21.07
10/01/14	10/02/14	TRUE PROTEIN 760-4335376 CA	496.44
10/03/14	10/05/14	FAIRFIELD TIRE00022210 FAIRFIELD IA	586.27
10/04/14	10/05/14	MSFT *BILLING BILL.MS.NET WA	24.99
10/13/14	10/14/14	Hy Vee 1180 Fairfield IA	7.80
10/14/14	10/16/14	FAIRFIELD TIRE00022210 FAIRFIELD IA	128.28
10/20/14	10/21/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
10/22/14	10/24/14	SUBWAY 00185942 FAIRFIELD IA	11.02
10/23/14	10/26/14	SUBWAY 00185942 FAIRFIELD IA	5.89
10/28/14	10/30/14	CASEYS GEN STORE 1550 WINFIELD IA	32.46
11/19/14	11/20/14	FAIRFIELD GAS 5180 FAIRFIELD IA	7.58
11/19/14	11/20/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
11/19/14	11/21/14	SUBWAY 00185942 FAIRFIELD IA	19.80
11/20/14	11/23/14	CASEYS GEN STORE 1714 FAIRFIELD IA	4.20
11/20/14	11/23/14	SUBWAY 00185942 FAIRFIELD IA	10.70
11/20/14	11/21/14	TONY'S TURBO WASH FAIRFIELD IA	7.00
11/21/14	11/23/14	JET STOP FAIRFIELD FAIRFIELD IA	2.18
11/21/14	11/23/14	REVELATIONS CAFÉ BOOKSTOR FAIRFIELD IA	25.36
11/27/14	11/30/14	MCDONALD'S F27165 CORALVILLE IA	15.62
12/01/14	12/03/14	CASEYS GEN STORE 3327 FAIRFIELD IA	56.34
12/02/14	12/03/14	Hy Vee 1180 Fairfield IA	6.41
12/11/14	12/12/14	QUALITY QUICK SHOP FAIRFIELD IA	31.56
12/19/14	12/21/14	NATUREBOX *SNACKS 888-6136998 CA	29.95
12/23/14	12/25/14	FAIRFIELD TIRE00022210 FAIRFIELD IA	16.00
12/29/14	12/31/14	DINO CITGO 2 LAKE DELTON WI	55.34
12/31/14	01/01/15	KUM & GO #254 WEST BRANCH IA	38.71
01/05/15	01/06/15	QUALITY QUICK SHOP FAIRFIELD IA	24.00
01/06/15	01/07/15	TRUE NUTRITION 760-4335376 CA	217.72
02/06/15	02/08/15	HY VEE 1180 FAIRFIELD IA	8.26
02/10/15	02/11/15	JET STOP FAIRFIELD FAIRFIELD IA	24.00
02/13/15	02/15/15	MSFT *XBOX LIVE 800-642-7676 WA	59.99
02/13/15	02/15/15	MSFT *XBOX MUSIC 800-642-7676 WA	9.99

Improper	Unsupported
18.56	-
21.07	-
496.44	-
586.27	-
24.99	-
7.80	-
128.28	-
29.95	-
11.02	-
5.89	-
32.46	-
7.58	-
29.95	-
19.80	-
4.20	-
10.70	-
7.00	-
2.18	-
25.36	-
15.62	-
56.34	-
6.41	-
31.56	-
29.95	-
16.00	-
55.34	-
38.71	-
24.00	-
217.72	-
8.26	-
24.00	-
59.99	-
9.99	-

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases Made with the City's Visa Credit Card
For the period May 1, 2009 through March 7, 2016

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Transaction Date	Posting Date	Description / Vendor	Amount
02/20/15	02/22/15	Hy Vee 1180 Fairfield IA	9.98
03/02/15	03/04/15	CASEYS GEN STORE 1714 FAIRFIELD IA	32.22
03/09/15	03/10/15	Dropbox*V35TM7Q9Q1LR db.tt/cchelp CA	99.00
03/12/15	03/15/15	SUBWAY 00185942 FAIRFIELD IA	9.63
03/15/15	03/16/15	MSFT *XBOX MUSIC 800-642-7676 WA	9.99
04/10/15	04/12/15	Hy Vee 1180 Fairfield IA	11.50
04/14/15	04/16/15	CASEYS GEN STORE 1714 FAIRFIELD IA	27.63
04/14/15	04/15/15	Hy Vee 1180 Fairfield IA	10.46
04/15/15	04/16/15	MSFT *XBOX MUSIC 800-642-7676 WA	9.99
04/24/15	04/26/15	CASEYS GEN STORE 3327 FAIRFIELD IA	21.14
04/24/15	04/26/15	UIOWA TROPICAL SMOO IOWA CITY IA	4.80
04/24/15	04/26/15	UIOWA TROPICAL SMOO IOWA CITY IA	4.80
05/05/15	05/07/15	CASEYS GEN STORE 1714 FAIRFIELD IA	30.00
05/20/15	05/21/15	OSBORNE STANDARD SVC KEOSAUQUA IA	31.45
07/15/15	07/17/15	CASEYS GEN STORE 1714 FAIRFIELD IA	8.67
08/18/15	08/20/15	SUBWAY 00185942 FAIRFIELD IA	10.81
10/21/15	10/22/15	FAIRFIELD GAS 5180 FAIRFIELD IA	24.00
10/21/15	10/23/15	PANCHEROS - N LIBERTY NORTH LIBERTY IA	15.90
11/06/15	11/08/15	HY-VEE FAIRFIELD C FAIRFIELD IA	3.72
02/27/16	02/27/16	Late Fee	15.00
03/09/16	03/10/16	Dropbox*V35TM7Q9Q1LR db.tt/cchelp CA	99.00
Total			\$ 12,476.89

Improper	Unsupported
9.98	-
32.22	-
99.00	-
9.63	-
9.99	-
11.50	-
27.63	-
10.46	-
9.99	-
21.14	-
4.80	-
4.80	-
30.00	-
31.45	-
8.67	-
10.81	-
24.00	-
15.90	-
3.72	-
15.00	-
99.00	-
<u>11,574.16</u>	<u>902.73</u>

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from iTunes
For the period May 1, 2009 through March 7, 2016

Per Credit Card Statements

Transaction Date	Description / Vendor	Amount
12/13/11	APL* APPLE ITUNES STORE 866-712-7753 CA	\$ 7.98
12/19/11	APL* APPLE ITUNES STORE 866-712-7753 CA	2.99
01/03/12	APL* APPLE ITUNES STORE 866-712-7753 CA	6.99
01/19/12	APL* APPLE ITUNES STORE 866-712-7753 CA	8.98
03/04/12	APL* APPLE ITUNES STORE 866-712-7753 CA	40.97
03/12/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
03/25/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
04/01/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.98
04/02/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
04/02/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
04/05/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
04/09/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
04/23/12	APL* APPLE ITUNES STORE 866-712-7753 CA	69.98
04/23/12	APL* APPLE ITUNES STORE 866-712-7753 CA	69.98
04/24/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
04/24/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
05/01/12	APL* APPLE ITUNES STORE 866-712-7753 CA	54.98
05/05/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
05/20/12	APL* APPLE ITUNES STORE 866-712-7753 CA	24.99
05/20/12	APL* APPLE ITUNES STORE 866-712-7753 CA	9.99
05/20/12	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
06/19/12	APL* APPLE ITUNES STORE 866-712-7753 CA	2.99
08/18/13	APL* APPLE ITUNES STORE 866-712-7753 CA	3.99
10/08/13	APL* APPLE ITUNES STORE 866-712-7753 CA	64.99
11/02/13	APL* APPLE ITUNES STORE 866-712-7753 CA	29.99

Improper	Reasonable
-	7.98
-	2.99
-	6.99
-	8.98
40.97	-
49.99	-
49.99	-
49.98	-
49.99	-
49.99	-
49.99	-
49.99	-
49.99	-
49.99	-
69.98	-
69.98	-
49.99	-
49.99	-
54.98	-
49.99	-
24.99	-
-	9.99
49.99	-
-	2.99
-	3.99
64.99	-
29.99	-

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from iTunes
For the period May 1, 2009 through March 7, 2016

Per Credit Card Statements

Transaction Date	Description / Vendor	Amount
11/06/13	APL* APPLE ITUNES STORE 866-712-7753 CA	4.99
01/11/14	APL* APPLE ITUNES STORE 866-712-7753 CA	3.98
02/01/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
02/08/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
02/14/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
02/21/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
02/22/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
02/22/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
02/28/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
03/01/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
03/05/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
03/09/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.02
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.11
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.02
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.02
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32

Improper	Reasonable
-	4.99
-	3.98
49.99	-
49.99	-
49.99	-
19.99	-
19.99	-
49.99	-
49.99	-
49.99	-
19.99	-
49.99	-
-	10.02
-	10.32
-	10.11
-	10.32
-	10.32
-	10.32
-	10.02
-	10.32
-	10.32
-	10.32
-	10.32
-	10.32
-	10.02
-	10.32

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from iTunes
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Transaction Date	Description / Vendor	Amount
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
03/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
03/15/14	APL* APPLE ITUNES STORE 866-712-7753 CA	5.16
04/01/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
04/01/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
04/01/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
04/04/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
04/08/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
04/08/14	APL* APPLE ITUNES STORE 866-712-7753 CA	104.98
04/09/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
04/12/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
04/13/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
04/17/14	APL* APPLE ITUNES STORE 866-712-7753 CA	9.99
04/20/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
04/24/14	APL* APPLE ITUNES STORE 866-712-7753 CA	24.99
04/25/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	11.01
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	11.01
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	11.01
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	11.01

Improper	Reasonable
-	10.32
-	10.32
-	5.16
19.99	-
99.99	-
99.99	-
49.99	-
99.99	-
104.98	-
99.99	-
99.99	-
99.99	-
-	9.99
99.99	-
24.99	-
19.99	-
-	10.32
-	10.32
-	11.01
-	10.32
-	11.01
-	10.32
-	10.32
-	11.01
-	11.01

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Purchases from iTunes
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Transaction Date	Description / Vendor	Amount
04/26/14	APL* APPLE ITUNES STORE 866-712-7753 CA	11.01
04/29/14	APL* APPLE ITUNES STORE 866-712-7753 CA	6.45
05/02/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/10/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
05/22/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/24/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/27/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/29/14	APL* APPLE ITUNES STORE 866-712-7753 CA	8.73
05/29/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
05/29/14	APL* APPLE ITUNES STORE 866-712-7753 CA	2.58
05/29/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.02
05/30/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/30/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/30/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/30/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/30/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/30/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
05/30/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
06/01/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
06/02/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
06/04/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
06/05/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
06/05/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
06/07/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
06/16/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
06/17/14	APL* APPLE ITUNES STORE 866-712-7753 CA	9.99

Improper	Reasonable
-	11.01
-	6.45
99.99	-
49.99	-
99.99	-
99.99	-
99.99	-
-	8.73
-	10.32
-	2.58
-	10.02
99.99	-
99.99	-
99.99	-
99.99	-
99.99	-
99.99	-
99.99	-
99.99	-
99.99	-
99.99	-
99.99	-
99.99	-
99.99	-
-	9.99

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from iTunes
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Transaction Date	Description / Vendor	Amount
06/21/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.71
06/21/14	APL* APPLE ITUNES STORE 866-712-7753 CA	24.99
06/25/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
06/29/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
07/05/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
07/11/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
07/11/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
07/11/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
07/14/14	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
07/15/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
08/11/14	APL* APPLE ITUNES STORE 866-712-7753 CA	69.99
08/27/14	APL* APPLE ITUNES STORE 866-712-7753 CA	2.28
08/29/14	APL* APPLE ITUNES STORE 866-712-7753 CA	2.58
09/01/14	APL* APPLE ITUNES STORE 866-712-7753 CA	14.99
09/01/14	APL* APPLE ITUNES STORE 866-712-7753 CA	14.99
09/06/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
09/11/14	APL* APPLE ITUNES STORE 866-712-7753 CA	1.29
09/25/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
09/30/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
10/23/14	APL* APPLE ITUNES STORE 866-712-7753 CA	99.99
10/24/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
10/24/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
10/24/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
10/24/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
10/24/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32

Improper	Reasonable
19.71	-
24.99	-
99.99	-
99.99	-
99.99	-
19.99	-
19.99	-
19.99	-
49.99	-
99.99	-
69.99	-
-	2.28
-	2.58
-	14.99
-	14.99
99.99	-
-	1.29
99.99	-
99.99	-
99.99	-
-	10.32
-	10.32
-	10.32
-	10.32
-	10.32

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from iTunes
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Transaction Date	Description / Vendor	Amount
10/24/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
10/24/14	APL* APPLE ITUNES STORE 866-712-7753 CA	10.32
11/23/14	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
12/19/14	APL* APPLE ITUNES STORE 866-712-7753 CA	13.99
01/05/15	APL* APPLE ITUNES STORE 866-712-7753 CA	0.99
01/06/15	APL* APPLE ITUNES STORE 866-712-7753 CA	11.01
01/06/15	APL* APPLE ITUNES STORE 866-712-7753 CA	10.41
01/06/15	APL* APPLE ITUNES STORE 866-712-7753 CA	11.01
01/06/15	APL* APPLE ITUNES STORE 866-712-7753 CA	10.41
02/07/15	APL* APPLE ITUNES STORE 866-712-7753 CA	3.87
02/14/15	APL* APPLE ITUNES STORE 866-712-7753 CA	49.99
02/18/15	APL* APPLE ITUNES STORE 866-712-7753 CA	0.99
03/06/15	APL* APPLE ITUNES STORE 866-712-7753 CA	14.99
03/10/15	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
03/27/15	APL* APPLE ITUNES STORE 866-712-7753 CA	14.99
04/09/15	APL* APPLE ITUNES STORE 866-712-7753 CA	19.99
04/24/15	APL* APPLE ITUNES STORE 866-712-7753 CA	24.99
05/20/15	APL* APPLE ITUNES STORE 866-712-7753 CA	14.99
07/09/15	APL* APPLE ITUNES STORE 866-712-7753 CA	14.99
02/05/16	APL* APPLE ITUNES STORE 866-712-7753 CA	0.99
03/04/16	APL*ITUNES.COM/BILL 866-712-7753 CA	24.99
Total		<u>\$ 5,778.32</u>

Improper	Reasonable
-	10.32
-	10.32
19.99	-
-	13.99
-	0.99
-	11.01
-	10.41
-	11.01
-	10.41
-	3.87
49.99	-
-	0.99
-	14.99
19.99	-
-	14.99
19.99	-
24.99	-
-	14.99
-	14.99
-	0.99
24.99	-
5,169.86	608.46

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Hy-Vee
For the period May 1, 2009 through March 7, 2016

From Receipt or Statement

Date	Description	Total
06/30/09	SALES TAX ON \$2.98	0.21
12/19/09	SALES TAX ON \$5.25	0.37
01/11/10	NO RECEIPT	5.50
06/07/10	INDETERMINABLE	13.65
07/13/10	INDETERMINABLE	12.95
06/23/10	SALES TAX ON \$1.88	0.13
07/26/10	NO RECEIPT	13.91
07/29/10	NO RECEIPT	13.91
10/23/10	NO RECEIPT	73.51
05/16/11	CREDIT CARD RECEIPT ONLY	193.66
05/17/11	CREDIT CARD RECEIPT ONLY	70.00
12/11/10	SALES TAX ON \$5.20	0.36
07/15/11	CREDIT CARD RECEIPT ONLY	30.00
09/11/11	NO RECEIPT	9.04
06/01/11	COFFEE REFILLS	0.93
09/09/10	SALES TAX ON \$9.72	0.68
09/12/10	SALES TAX ON \$14.40	1.01
09/12/11	NO RECEIPT	54.80
09/27/11	NO RECEIPT	8.00
09/30/11	NO RECEIPT	3.56
09/30/11	NO RECEIPT	18.65
09/30/11	NO RECEIPT	31.96
10/01/11	NO RECEIPT	49.24
10/20/11	NO RECEIPT	11.84

Improper	Unsupported
0.21	-
0.37	-
-	5.50
-	13.65
-	12.95
0.13	-
-	13.91
-	13.91
-	73.51
-	193.66
-	70.00
0.36	-
-	30.00
-	9.04
0.93	-
0.68	-
1.01	-
-	54.80
-	8.00
-	3.56
-	18.65
-	31.96
-	49.24
-	11.84

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Hy-Vee
For the period May 1, 2009 through March 7, 2016

From Receipt or Statement

Date	Description	Total
10/25/11	<i>NO RECEIPT</i>	46.52
10/31/11	<i>NO RECEIPT</i>	13.46
12/03/11	<i>NO RECEIPT</i>	153.09
11/19/11	<i>SALES TAX ON \$2.46</i>	0.17
12/05/11	GROUND VAN HAZELNUT	7.99
12/10/11	<i>SALES TAX ON \$6.17</i>	0.43
12/20/11	<i>SALES TAX ON \$7.99</i>	0.56
12/21/11	Healthy Whey Vanilla	39.98
03/04/12	HYVEE RANCH DIP	0.99
03/04/12	<i>SALES TAX ON \$2.69</i>	0.19
05/11/12	FLORAL ITEM	1.05
05/11/12	LOOSE FRESH FLOWERS	7.50
05/11/12	<i>SALES TAX ON \$8.55</i>	0.60
05/14/12	<i>SALES TAX ON \$279.33</i>	19.55
06/06/12	<i>SALES TAX ON \$84.00</i>	5.88
06/08/12	<i>SALES TAX ON \$1.98</i>	0.14
06/15/12	GREEN PLANT	21.00
06/15/12	<i>SALES TAX ON \$21.00</i>	1.47
07/01/12	<i>SALES TAX ON \$215.56</i>	15.09
07/05/12	<i>NO RECEIPT</i>	(201.65)
07/10/12	<i>NO RECEIPT</i>	26.17
07/20/12	<i>NO RECEIPT</i>	(16.56)
08/04/12	<i>SALES TAX ON \$2.29</i>	0.16
08/08/12	<i>SALES TAX ON \$4.95</i>	0.35

Improper	Unsupported
-	46.52
-	13.46
-	153.09
0.17	-
7.99	-
0.43	-
0.56	-
39.98	-
0.99	-
0.19	-
1.05	-
7.50	-
0.60	-
19.55	-
5.88	-
0.14	-
21.00	-
1.47	-
15.09	-
-	(201.65)
-	26.17
-	(16.56)
0.16	-
0.35	-

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Hy-Vee
For the period May 1, 2009 through March 7, 2016

From Receipt or Statement

Date	Description	Total
08/17/12	SALES TAX ON \$10.00	0.70
08/18/12	SALES TAX ON \$6.05	0.42
08/18/12	SALES TAX ON \$5.71	0.40
09/07/12	SALES TAX ON \$8.00	0.56
09/07/12	SALES TAX ON \$8.00	0.56
09/07/12	SALES TAX ON \$8.00	0.56
09/08/12	SALES TAX ON \$6.85	0.48
09/08/12	SALES TAX ON \$22.50	1.58
09/27/12	NO RECEIPT	36.20
10/02/12	NO RECEIPT	(5.26)
12/08/12	NO RECEIPT	94.07
12/10/12	NO RECEIPT	226.56
12/29/12	NO RECEIPT	159.69
01/11/13	NO RECEIPT	35.93
02/18/13	HV ONE STOP SHOP W/B	90.00
05/11/13	NO RECEIPT	578.24
05/15/13	NO RECEIPT	61.64
05/18/13	NO RECEIPT	99.00
05/21/13	NO RECEIPT	138.00
06/18/13	NO RECEIPT	11.77
06/18/13	NO RECEIPT	82.17
06/25/13	NO RECEIPT	18.40
08/02/13	NO RECEIPT	11.32
09/03/13	NO RECEIPT	19.72

Improper	Unsupported
0.70	-
0.42	-
0.40	-
0.56	-
0.56	-
0.56	-
0.48	-
1.58	-
-	36.20
-	(5.26)
-	94.07
-	226.56
-	159.69
-	35.93
-	90.00
-	578.24
-	61.64
-	99.00
-	138.00
-	11.77
-	82.17
-	18.40
-	11.32
-	19.72

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Hy-Vee
For the period May 1, 2009 through March 7, 2016

From Receipt or Statement

Date	Description	Total
09/09/13	<i>NO RECEIPT</i>	4.28
11/17/13	ACCOUNT HISTORY - CHARGE	11.98
11/17/13	ACCOUNT HISTORY - CHARGE	12.72
11/17/13	ACCOUNT HISTORY - CHARGE	13.14
11/17/13	ACCOUNT HISTORY - CHARGE	14.02
11/17/13	ACCOUNT HISTORY - CHARGE	18.91
11/21/13	ACCOUNT HISTORY - CHARGE	11.37
11/21/13	ACCOUNT HISTORY - CHARGE	13.14
05/07/15	WHERE DREAMS BLSM	24.01
11/24/13	ACCOUNT HISTORY - CHARGE	11.03
11/24/13	ACCOUNT HISTORY - CHARGE	16.28
11/25/13	ACCOUNT HISTORY - CHARGE	11.85
11/25/13	ACCOUNT HISTORY - CHARGE	11.97
11/25/13	ACCOUNT HISTORY - CHARGE	11.98
11/25/13	ACCOUNT HISTORY - CHARGE	13.86
11/25/13	ACCOUNT HISTORY - CHARGE	47.88
11/26/13	ACCOUNT HISTORY - CHARGE	12.05
11/27/13	ACCOUNT HISTORY - CHARGE	16.99
12/01/13	ACCOUNT HISTORY - CHARGE	11.88
12/01/13	ACCOUNT HISTORY - CHARGE	19.08
12/01/13	ACCOUNT HISTORY - CHARGE	19.08
12/02/13	ACCOUNT HISTORY - CHARGE	10.98
12/10/13	<i>NO RECEIPT</i>	(1.52)
12/17/13	<i>NO RECEIPT</i>	9.28

Improper	Unsupported
-	4.28
-	11.98
-	12.72
-	13.14
-	14.02
-	18.91
-	11.37
-	13.14
24.01	-
-	11.03
-	16.28
-	11.85
-	11.97
-	11.98
-	13.86
-	47.88
-	12.05
-	16.99
-	11.88
-	19.08
-	19.08
-	10.98
-	(1.52)
-	9.28

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Hy-Vee
For the period May 1, 2009 through March 7, 2016

From Receipt or Statement

Date	Description	Total
12/21/13	NO RECEIPT	57.84
01/16/14	SALES TAX ON \$19.99	1.40
01/19/14	NO RECEIPT	42.80
01/24/14	NO RECEIPT	32.10
01/24/14	NO RECEIPT	134.00
01/29/14	NO RECEIPT	(16.05)
02/20/14	NO RECEIPT	53.50
02/24/14	NO RECEIPT	(1.40)
05/08/14	NO RECEIPT	19.60
05/19/14	SALES TAX ON \$244.80	17.14
05/20/14	NO RECEIPT	(2.01)
05/30/14	ABSORBINE JR LINIMNT	11.98
05/30/14	SALES TAX ON \$11.98	0.84
10/15/14	NO RECEIPT	35.67
10/28/14	SALES TAX ON \$19.98	1.40
11/15/14	NO RECEIPT	191.53
11/17/14	NO RECEIPT	37.12
12/14/14	SALES TAX ON \$12.46	0.87
01/24/15	NO RECEIPT	30.73
01/30/15	NO RECEIPT	77.41
03/31/15	SALES TAX ON \$22.60	1.58
03/31/15	NO RECEIPT	(1.58)
04/30/15	SALES TAX ON \$12.97	0.91
11/17/15	NO RECEIPT	63.50

Improper	Unsupported
-	57.84
1.40	-
-	42.80
-	32.10
-	134.00
-	(16.05)
-	53.50
-	(1.40)
-	19.60
17.14	-
-	(2.01)
11.98	-
0.84	-
-	35.67
1.40	-
-	191.53
-	37.12
0.87	-
-	30.73
-	77.41
1.58	-
-	(1.58)
0.91	-
-	63.50

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Purchases from Hy-Vee
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From Receipt or Statement

Date	Description	Total
05/11/15	FRESH ARRANGEMENTS	46.73
05/11/15	<i>SALES TAX ON \$46.73</i>	3.27
06/05/15	<i>SALES TAX ON \$10.00</i>	0.70
06/09/15	FRESH ARRANGEMENTS	55.00
09/28/15	INTERSTATE SRVC CHRG	4.00
09/28/15	OUTGOING WIRE ORDER	40.00
09/28/15	WIRE ORDER DELIVER	5.00
09/28/15	<i>SALES TAX ON \$44.00</i>	3.08
11/19/15	<i>NO RECEIPT</i>	(3.08)
Total		<u>\$ 3,716.53</u>

Auditor's notations are in italics.

Improper	Unsupported
46.73	-
3.27	-
0.70	-
55.00	-
4.00	-
40.00	-
5.00	-
3.08	-
-	(3.08)
<u>349.96</u>	<u>3,366.57</u>

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Wal-Mart
For the period May 1, 2009 through March 7, 2016

Per the credit card statement

Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
06/23/09	007271	LITTLE HUG ASST	2	\$ 2.98	5.96
06/23/09	007271	POP ICE 100CT ASST	20	3.50	70.00
06/23/09	007271	SC PDW 24PK/20OZ	4	3.98	15.92
06/23/09	006481	\$3-PREPACK 2009-1	1	3.00	3.00
03/25/10	008232	HD 2STEP STOOL	1	19.97	19.97
08/22/10	004294	DREAMBOAT LG BED	1	40.00	40.00
08/22/10	004294	UG SKIN THERAPY SHMP	2	5.97	11.94
09/02/10	007669	MEMORY FOAM SEATPAD	1	17.46	17.46
09/02/10	003564	MEMORY FOAM SEATPAD	1	17.46	17.46
11/22/10	008961	# 0 - 3" RFLCTV VYNL	1	0.62	0.62
11/22/10	008961	# 1 - 3" RFLCTV VYNL	8	0.62	4.96
11/22/10	008961	# 2 - 3" RFLCTV VYNL	2	0.62	1.24
11/22/10	008961	# 3 - 3" RFLCTV VYNL	2	0.62	1.24
11/22/10	008961	# 4 - 3" RFLCTV VYNL	2	0.62	1.24
11/22/10	008961	# 5 - 3" RFLCTV VYNL	2	0.62	1.24
11/22/10	008961	# 6 - 3" RFLCTV VYNL	2	0.62	1.24
11/22/10	008961	# 7 - 3" RFLCTV VYNL	2	0.62	1.24
11/22/10	008961	# 8 - 3" RFLCTV VYNL	2	0.62	1.24
11/22/10	008961	# 9 - 3" RFLCTV VYNL	1	0.62	0.62
11/22/10	008961	LTR I - 3" RFLCTV VNY	3	0.62	1.86
11/22/10	008961	WITEOUT TAPE 2PK	1	3.44	3.44
11/22/10	008961	6 3/4 SECURITY ENVL P	10	0.84	8.40
11/22/10	004761	ENR MAX C8	1	11.25	11.25
11/22/10	004761	PM STROBE LIGHT	10	2.50	25.00
11/22/10	004761	ROV AA 15	10	5.97	59.70
11/22/10	007715	MS 3OZ SWEET PEA	1	1.00	1.00
12/20/10	008903	WITEOUT TAPE 2PK	1	3.44	3.44

Improper	Unsupported
-	5.96
-	70.00
-	15.92
3.00	-
-	19.97
-	40.00
11.94	-
17.46	-
17.46	-
-	0.62
-	4.96
-	1.24
-	1.24
-	1.24
-	1.24
-	1.24
-	1.24
-	1.24
-	1.24
-	0.62
-	1.86
-	3.44
-	8.40
-	11.25
-	25.00
-	59.70
1.00	-
-	3.44

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Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
12/20/10	008903	CS 10PK PACIFIC COOL	2	1.97	3.94
12/20/10	008903	ECB MED GLUE SPOTS	1	4.00	4.00
12/20/10	008903	DEMETS TURTLE ORIG	1	5.00	5.00
12/20/10	008903	CHRSTMS ANYONE	1	1.00	1.00
03/31/11	008159	RAYOVAC AA12	1	5.97	5.97
03/31/11	008159	RAYOVAC AAA12	1	5.97	5.97
03/31/11	008159	WIRELESS MOUSE M215	1	19.00	19.00
03/31/11	005473	WIRELESS MOUSE M310	1	25.88	25.88
03/31/11	005473	HP DESKJET 3050 AIO	2	59.00	118.00
03/31/11	005473	MS CHR OTD 3 HK RK	1	6.97	6.97
04/01/11	009304	BLACK HORIZONTAL CIT	1	15.00	15.00
04/08/11	009169	HP DESKJET 3050 AIO	1	59.00	59.00
04/08/11	009169	HP 61 RPS COMBO	2	30.97	61.94
04/15/11	001353	50 QT LATCH BOX	2	8.97	17.94
04/15/11	001353	PINK HAT BUTTERFLY	1	10.00	10.00
04/19/11	009562	HP 60 BLACK INK CART	2	14.50	29.00
04/19/11	009562	4PORTHUB	1	12.88	12.88
08/04/11	003596	10CT HF LTR ASST	1	3.97	3.97
08/04/11	003596	3PK METAL TRAY LINER	2	1.50	3.00
08/04/11	001714	SALES TAX	1	6.02	6.02
09/21/11	003011	HP 61 BLACK	3	13.97	41.91
10/17/11	004886	FG ORIGINAL FIT JEAN	1	9.96	9.96
10/17/11	004886	FG ORIGINAL FIT JEAN	3	9.96	29.88
10/17/11	004886	FG ORIGINAL FIT JEAN	2	10.96	21.92
10/17/11	004886	FG ORIGINAL FIT JEAN	2	9.96	19.92
10/17/11	004886	FG ORIGINAL FIT JEAN	2	10.96	21.92
10/17/11	004886	MS FLT ARWHITE TW	3	5.00	15.00

Improper	Unsupported
-	3.94
-	4.00
-	5.00
-	1.00
-	5.97
-	5.97
-	19.00
-	25.88
-	118.00
-	6.97
-	15.00
-	59.00
-	61.94
-	17.94
-	10.00
-	29.00
-	12.88
-	3.97
-	3.00
6.02	-
-	41.91
-	9.96
-	29.88
-	21.92
-	19.92
-	21.92
-	15.00

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Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
10/17/11	004886	MS FTD ARWHITE TW	1	5.00	5.00
10/17/11	004886	GF CARPENTER JN	2	16.96	33.92
12/09/11	009427	PLAN LAPTOP >\$500	1	99.00	99.00
12/09/11	009427	IPAD2WI-FI32GBBLACK	1	599.00	599.00
12/09/11	009427	INTELLICASE IPAD2	1	39.88	39.88
01/04/12	002798	CFMATE HAZELNUT	1	3.28	3.28
01/04/12	002798	SC FRENCH ROAST GRND	1	5.48	5.48
01/09/12	007054	DENTYNE ICE ARCTIC	1	2.12	2.12
01/09/12	000866	21" ANCO WIPER	2	4.57	9.14
01/09/12	000866	14" ANCO WIPER BLADE	2	4.57	9.14
01/09/12	001905	ALKA SELTZER 24CT	1	2.98	2.98
01/09/12	001905	PURE BREW 8-12 CUP	1	1.38	1.38
01/09/12	001905	MENTOS MIX FRUIT	2	0.75	1.50
06/20/12	002042	AOC 19" LED MONITOR	1	99.00	99.00
06/29/12	006599	FRENCH YLW MSTRD 2OZ	4	1.37	5.48
06/29/12	006599	AW SCNTD OIL WARMER	1	0.94	0.94
06/29/12	006599	AW OL RF LVCM 1.34FO	1	4.77	4.77
06/29/12	006599	AW OL RF FW 1.34FO	1	4.77	4.77
06/29/12	006599	HEINZ KETCHUP 40OZ	5	1.98	9.90
06/29/12	006599	HEAVY DUTY SCOUR PAD	3	4.48	13.44
06/29/12	006599	2PK JUMBO MARKER	2	0.94	1.88
06/30/12	006767	ANIMAL CRACKERS BAG	1	2.48	2.48
06/30/12	006767	TRADITIONAL CHEX MIX	1	2.78	2.78
06/30/12	006767	P FARMS 2% MILK	1	1.86	1.86
06/30/12	006767	CM CHEERIOS 18OZ	1	3.58	3.58
06/30/12	006767	ZOO VP BAG	1	4.97	4.97
06/30/12	006767	GLTR SEALIFE MINI PK	1	2.47	2.47

Improper	Unsupported
-	5.00
-	33.92
-	99.00
-	599.00
-	39.88
3.28	-
5.48	-
2.12	-
9.14	-
9.14	-
2.98	-
1.38	-
1.50	-
-	99.00
-	5.48
-	0.94
-	4.77
-	4.77
-	9.90
-	13.44
-	1.88
-	2.48
-	2.78
-	1.86
-	3.58
-	4.97
-	2.47

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Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
06/30/12	006767	PF BULK CHEDDAR GF	1	6.98	6.98
06/30/12	006767	GV 18OZ PTY CP 100CT	1	4.98	4.98
06/30/12	006767	W/MELON SEEDLESS HM	1	3.50	3.50
06/30/12	006767	GV FRUITSMILE ORIG42	1	5.28	5.28
07/03/12	002570	D DT DBL I570-6690BK	1	598.00	598.00
07/05/12	007632	B&D 2.7 CU FT FRIDGE	1	79.96	79.96
07/05/12	003487	BULLS EYE 1-2-3	2	18.97	37.94
07/05/12	003487	CP INTLXFL LT	1	10.94	10.94
07/05/12	003487	EPXY WATRPRFNG PAINT	1	21.97	21.97
07/13/12	005801	ANIMAL CRACKERS BAG	1	2.48	2.48
07/13/12	005801	ZIP STG GAL 20%BONUS	1	2.68	2.68
07/13/12	005801	KA ENV UNS GRAPE	1	0.20	0.20
07/13/12	005801	KA ENV UNS CHERRY	1	0.20	0.20
07/13/12	005801	GV ENV UNS FRT PUNCH	1	0.12	0.12
07/13/12	005801	KA ENV UNS BRRY BLUE	1	0.20	0.20
07/13/12	005801	ZIP SANDWICH 20%BONUS	1	2.68	2.68
07/13/12	005801	100CT PLAY BALLS	1	10.97	10.97
07/13/12	005801	MAGNETIC TAPE 10FT	1	3.97	3.97
07/13/12	005801	SUNCATCHER FLOW-BUTF	2	4.97	9.94
07/13/12	005801	RITZ CRACKERS	1	2.50	2.50
07/13/12	005801	LEOPARD DUCK TP CFT	1	3.37	3.37
07/13/12	005801	SURF FLWR DUCK DATE	1	3.37	3.37
07/13/12	005801	GF 30OZ SCHL BUS	1	6.98	6.98
08/18/12	007643	COFFEEMATE 6OZ	1	1.88	1.88
08/18/12	007643	MC 12C COFFEE MAKER	1	17.88	17.88
09/06/12	005522	PINT MUM	7	0.98	6.86
09/06/12	005522	PINT MUM	19	0.98	18.62

Improper	Unsupported
-	6.98
-	4.98
-	3.50
-	5.28
-	598.00
-	79.96
-	37.94
-	10.94
-	21.97
-	2.48
-	2.68
-	0.20
-	0.20
-	0.12
-	0.20
-	2.68
-	10.97
-	3.97
-	9.94
-	2.50
-	3.37
-	3.37
-	6.98
1.88	-
17.88	-
-	6.86
-	18.62

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Wal-Mart
For the period May 1, 2009 through March 7, 2016

Per the credit card statement

Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
09/06/12	005522	PINT MUM	4	0.98	3.92
09/06/12	006750	ANGEL SOFT 12 DBL	1	5.97	5.97
09/06/12	006750	ANGEL SOFT 36 DBL	1	16.97	16.97
09/06/12	006750	PUFFS PLUS 3X124CT	1	4.97	4.97
09/07/12	005278	CONCRETE SCRWS 2-3/4	1	1.97	1.97
09/07/12	005278	FLAT WASHERS	1	0.97	0.97
09/07/12	005278	18V DRILL W/2 BATT	1	74.88	74.88
09/07/12	005278	WIRE TIE CANISTER	1	4.97	4.97
09/07/12	005278	LP / TILT 46 - 84	1	119.96	119.96
09/07/12	005278	40 INCH LCD TV	1	278.00	278.00
09/14/12	007028	BEL 25FT CAT5E	1	20.00	20.00
09/14/12	007028	GLXY OPP BOX FAN	1	15.88	15.88
09/14/12	007028	IM .5L 28PK	3	3.98	11.94
09/14/12	007028	GLD OILLI STAR HAWAIN	1	7.98	7.98
09/14/12	007028	FBRZ FR DWNY SCT	2	4.97	9.94
09/14/12	007028	CASH/CREDIT RECEIVED	1	(2.00)	(2.00)
09/16/12	004126	EASY REACH EXT POLE	1	18.97	18.97
09/16/12	004126	EDGE LIKE A PRO	1	5.97	5.97
09/16/12	004126	ECONOMY 6PC TRAYSET	1	5.00	5.00
09/16/12	004126	THOMPSONS WATERSEAL	1	24.97	24.97
09/16/12	004126	CP INTLXSG ACC	1	17.94	17.94
09/16/12	004126	BETTER 4PC BRUSH SET	1	12.27	12.27
09/16/12	004126	PAINT CAN LID	1	2.92	2.92
09/16/12	004126	HELIZ MIXER 1 GAL	1	2.47	2.47
09/16/12	004126	9" PLASTIC TRAY	2	2.50	5.00
09/16/12	004126	JOMAX DECK WASH GAL	1	4.47	4.47
09/17/12	009530	3" DUR VIEW BINDER	1	7.47	7.47

Improper	Unsupported
-	3.92
-	5.97
-	16.97
-	4.97
-	1.97
-	0.97
-	74.88
-	4.97
-	119.96
-	278.00
-	20.00
-	15.88
-	11.94
-	7.98
-	9.94
-	(2.00)
-	18.97
-	5.97
-	5.00
-	24.97
-	17.94
-	12.27
-	2.92
-	2.47
-	5.00
-	4.47
-	7.47

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Wal-Mart
For the period May 1, 2009 through March 7, 2016

Per the credit card statement

Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
09/17/12	009530	CHILD'S PLAY 30.3 OZ	1	4.48	4.48
09/17/12	009530	50CT FF LTR ASST	1	7.88	7.88
09/17/12	009530	50CT FF LTR MANILA	1	3.27	3.27
09/17/12	009530	15CT STICK PEN_BU	1	0.74	0.74
09/17/12	009530	1.5 DUR VIEW FASHION	1	3.78	3.78
11/30/12	009865	CFMATE FRNCH VANILLA	1	1.98	1.98
11/30/12	009865	EOC COFFEE	1	4.98	4.98
11/30/12	009865	CREAMER	1	1.91	1.91
12/18/12	007971	GV MXD BERRY CB	1	2.00	2.00
12/18/12	007971	200ML FP JUICE BOX	1	2.28	2.28
12/22/12		LATE CHARGE	1	5.51	5.51
01/25/13	005422	DUR ALK D8	1	11.97	11.97
01/25/13	005422	WITE-OUT TAPE	1	5.47	5.47
01/25/13	005422	VIZIO 12FT HDMICABLE	1	39.00	39.00
01/29/13	003799	PRM POSTER BRD BLUE	1	0.97	0.97
01/29/13	003799	LINE CORD 50FT WHITE	1	6.58	6.58
01/29/13	003799	PHONE LINE COUPLER W	1	2.97	2.97
01/29/13	003799	PS 6OL 2.5FT STRIP	1	3.27	3.27
01/29/13	003799	100FT ORANGE EX CORD	1	16.77	16.77
01/31/13	005694	PM PRO ASST 8C 1.4	1	4.97	4.97
01/31/13	005694	B&W COMPBOOK	9	0.94	8.46
01/31/13	005694	DIXIE 9OZ CUP 54CT	1	2.46	2.46
01/31/13	005694	GV MNTN TRAIL MIX 26	2	4.98	9.96
01/31/13	005711	ONN 50FT CAT5E CABLE	1	29.97	29.97
02/01/13	000028	B&W COMPBOOK	2	0.94	1.88
02/01/13	000028	DUST REMOVER 2-10OZ	2	10.97	21.94
02/06/13	006747	GE 4 DEVICE SWITCHER	1	19.96	19.96

Improper	Unsupported
-	4.48
-	7.88
-	3.27
-	0.74
-	3.78
1.98	-
4.98	-
1.91	-
-	2.00
-	2.28
5.51	-
-	11.97
-	5.47
-	39.00
-	0.97
-	6.58
-	2.97
-	3.27
-	16.77
-	4.97
-	8.46
-	2.46
-	9.96
-	29.97
-	1.88
-	21.94
-	19.96

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Wal-Mart
For the period May 1, 2009 through March 7, 2016

Per the credit card statement

Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
02/19/13	002817	BRITA PITCHER FILTER	1	18.97	18.97
02/19/13	002817	MS SQ DIFF GRND RAIN	1	5.00	5.00
02/19/13	002817	DIXIE 9OZ CUP 54CT	1	2.46	2.46
02/19/13	002817	GV MNTN TRAIL MIX 26	2	4.98	9.96
02/19/13	002817	IM .5L 24PK	3	3.98	11.94
02/19/13	002817	PUR FMFLTR 3 STAGE	1	32.97	32.97
04/01/13	001289	WHITE PSTR BRD 22X28	2	0.30	0.60
04/01/13	001289	SMPL ALU FIELD EASEL	1	19.97	19.97
04/01/13	001289	PREMIUM GHLN PSTRBD	1	1.47	1.47
04/01/13	001289	SHARPIE 8CT NF ASST	1	5.97	5.97
04/01/13	009402	PURE BREW 8-12 CUP	1	1.38	1.38
04/01/13	009061	LIME OUT EXTRA	1	3.47	3.47
10/07/13	004488	DUNKIN ORIGINAL 24OZ	1	13.48	13.48
10/07/13	004488	CFMATE PEP MOCHA	1	1.98	1.98
10/07/13	004488	ID CLD STN SWEET CRM	1	1.88	1.88
10/30/13	009424	DUNKIN ORIGINAL 24OZ	1	13.48	13.48
10/30/13	009424	ID COLD STONE 32OZ	1	3.18	3.18
11/07/12	002468	10"PORTDVDPLAYER	1	89.88	89.88
11/07/12	002468	ALLEGRA MESSENGER 10	1	59.88	59.88
11/21/13	004467	FOL BRKFST BLD 29.2Z	1	7.98	7.98
11/21/13	004467	DUNKIN ORIGINAL 24OZ	1	13.48	13.48
01/23/14	007156	SNBM TWRQUARTS HETR	1	48.44	48.44
01/23/14	003026	ID COLD STONE 32OZ	1	2.98	2.98
02/13/14	001203	DUNKIN ORIGINAL 24OZ	1	13.48	13.48
02/13/14	001203	ID COLD STONE 32OZ	2	2.98	5.96
03/04/14	008253	DUNKIN ORIGINAL 24OZ	1	13.48	13.48
03/04/14	008253	DUR ALK AA16	1	10.97	10.97

Improper	Unsupported
-	18.97
-	5.00
-	2.46
-	9.96
-	11.94
-	32.97
-	0.60
-	19.97
-	1.47
-	5.97
1.38	-
3.47	-
13.48	-
1.98	-
1.88	-
13.48	-
3.18	-
-	89.88
-	59.88
7.98	-
13.48	-
-	48.44
2.98	-
13.48	-
5.96	-
13.48	-
-	10.97

Report on Special Investigation of the
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Purchases from Wal-Mart
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Per the credit card statement

Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
03/04/14	008253	DUR ALK AAA16	2	10.97	21.94
03/04/14	008253	ID COLD STONE 32OZ	2	2.98	5.96
03/04/14	008253	IM .5L 32PK SPRING	3	3.98	11.94
03/20/14	005238	GV .5LT DR WATER 35PK	2	3.50	7.00
05/02/14	008180	ELMERS SCH GLUE 4OZ	2	0.74	1.48
05/02/14	008180	MAGNETIC SHEETS 2 PK	1	1.97	1.97
05/02/14	008180	MADALLION GO	0.5	3.00	1.50
05/02/14	008180	NEON POSTERBOARD PNK	3	1.27	3.81
05/08/14	009436	PWRJOLT MICRO UNIV	1	12.88	12.88
05/08/14	009436	LIGHTNING USB CABLE	1	19.00	19.00
05/08/14	009436	LIFEPROOF IPHN5 BLK	1	79.34	79.34
05/30/14	008551	DNKN COFFE	1	13.48	13.48
05/30/14	008551	CREAMERS	1	2.98	2.98
07/16/14	001193	DUNKIN ORIGINAL 24OZ	1	13.48	13.48
09/11/14	004973	DUNKIN ORIGINAL 24OZ	1	13.48	13.48
09/11/14	004973	INT DLT COLDSTONE	1	2.98	2.98
09/24/14	008421	DUNKIN ORIGINAL 24OZ	1	13.48	13.48
09/24/14	008421	HP 61 BLACK	2	14.97	29.94
09/24/14	008421	2698 TKY COLBY FULL	2	5.48	10.96
09/24/14	008421	ST 7.5G WST BSKT BLK	2	9.47	18.94
09/24/14	008421	INT DLT COLDSTONE	1	2.98	2.98
09/24/14	006491	WARMER GS APPL CINN	1	4.00	4.00
09/24/14	006491	ENR ALK AA16	1	9.97	9.97
09/24/14	006491	ENR ALK AAA16	1	9.97	9.97
09/24/14	006491	ELAS KNEE STB L/X	2	9.94	19.88
09/24/14	006491	5HR ENERGY GRPE 10CT	1	17.98	17.98
09/24/14	006491	HS 6 PK PENS	4	4.97	19.88

Improper	Unsupported
-	21.94
5.96	-
-	11.94
-	7.00
-	1.48
-	1.97
-	1.50
-	3.81
-	12.88
-	19.00
-	79.34
13.48	-
2.98	-
13.48	-
13.48	-
2.98	-
13.48	-
-	29.94
-	10.96
-	18.94
2.98	-
-	4.00
-	9.97
-	9.97
-	19.88
17.98	-
-	19.88

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Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
10/03/14	007424	IM .5L 28 PK	3	3.98	11.94
10/07/14	001717	METAL PEDAL MOUSE TR	1	1.96	1.96
10/07/14	001717	DCON MICE/RAT POISON	1	4.92	4.92
10/07/14	001717	INT DLT COLDSTONE	1	2.98	2.98
10/15/14	004260	2" DUR VIEW BINDER	4	4.74	18.96
10/15/14	001907	8TAB STYLE EDGE	6	3.97	23.82
10/15/14	001907	8TAB DBL POCKET DIV	1	4.44	4.44
10/17/14	004535	SHEET PROTECTOR 50	1	4.97	4.97
10/17/14	004535	3" HVY DUTY VIEW BND	2	9.97	19.94
10/17/14	004535	8TAB STYLE EDGE	9	3.97	35.73
10/17/14	009754	INT DLT COLDSTONE	1	2.98	2.98
11/22/14		LATE CHARGE	1	6.43	6.43
12/02/14	008226	3" HVY DUTY VIEW BND	3	9.97	29.91
12/02/14	003706	LED FROST SNWFLK TT	1	10.98	10.98
12/02/14	003706	GLD MINI RBN	1	1.98	1.98
12/02/14	003706	26CT LGR GMS ORN	1	4.98	4.98
12/02/14	003706	20CT MINI ORN GLD	2	3.48	6.96
12/02/14	003706	MINI 100CT CLR-GW	3	2.48	7.44
12/02/14	003706	WC 15`16/2 WHITE COR	1	2.97	2.97
12/07/14	000280	NPL .5L 28PK NONDP	3	3.48	10.44
12/22/14	000280	PEPPERMINT CANDS	25	0.94	23.50
11/15/14		LATE CHARGE	1	1.13	1.13
01/08/15	008340	FIRE CABINET 3DRAWER	1	42.88	42.88
01/08/15	008340	100CT FF LTR MANILA	1	5.97	5.97
01/08/15	008340	25CT HF RCY LTR GRN	2	5.97	11.94
01/08/15	008340	KCUP BIGELOW GR TEA	1	10.98	10.98
01/08/15	008340	NPL .5L 28PK	3	3.48	10.44

Improper	Unsupported
-	11.94
-	1.96
-	4.92
2.98	-
-	18.96
-	23.82
-	4.44
-	4.97
-	19.94
-	35.73
2.98	-
6.43	-
-	29.91
-	10.98
-	1.98
-	4.98
-	6.96
-	7.44
-	2.97
-	10.44
-	23.50
1.13	-
-	42.88
-	5.97
-	11.94
10.98	-
-	10.44

Report on Special Investigation of the
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Purchases from Wal-Mart
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Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
01/08/15	008340	INT DLT COLDSTONE	1	2.98	2.98
01/26/15	001110	ASST CABLETIES 1000C	1	9.97	9.97
01/26/15	001110	KCUP GM NANTUCKT BLD	1	10.98	10.98
01/26/15	001110	IM .5L 32PK SPRING	4	3.98	15.92
01/26/15	001110	KCUP CARIBOU BLND	1	11.98	11.98
01/26/15	001110	INT DLT COLDSTONE	1	2.98	2.98
01/26/15	005599	GV MILD CHILI SEASON	20	0.74	14.80
01/26/15	005599	GV SHR CHDMLD	2	8.88	17.76
01/26/15	005599	GV DICED TOMATOES	9	1.24	11.16
01/26/15	005599	GV TOMATO SAUCE 29OZ	12	1.24	14.88
01/26/15	005599	GV PET DICED TOM 28OZ	4	1.24	4.96
01/26/15	005599	MG CHILI BEANS 40OZ	17	1.86	31.62
01/26/15	005599	52QT QUANTUM WHEELED	1	34.97	34.97
01/26/15	005599	5TH SN CHILI PWD "E"	2	1.00	2.00
01/26/15	005599	5LB GROUND CHUCKROLL	1	18.98	18.98
01/26/15	005599	5LB GROUND BEEF ROLL	9	16.98	152.82
01/26/15	005599	HUG KISS GUSSET BAG	2	6.98	13.96
02/01/15	006233	SKLZ MINI HOOPS	2	97.00	194.00
02/09/15	002870	*LD VAL VANILLA CAKE	1	1.66	1.66
02/09/15	002870	JJ FUN SIZE APPLE	1	2.38	2.38
02/09/15	002870	MYO POM BUDDIES	1	3.97	3.97
02/12/15	008110	ENR ALK AA16	2	10.97	21.94
02/12/15	008110	ENR ALK AAA16	2	10.97	21.94
02/12/15	008110	GV .5LT DR WATER 35PK	4	3.50	14.00
02/12/15	008110	INT DLT COLDSTONE	1	2.98	2.98
02/12/15	000112	SALES TAX	1	4.12	4.12
02/12/15	008134	KCUP BIGELOW GR TEA	1	10.98	10.98

Improper	Unsupported
2.98	-
-	9.97
10.98	-
-	15.92
11.98	-
2.98	-
-	14.80
-	17.76
-	11.16
-	14.88
-	4.96
-	31.62
-	34.97
-	2.00
-	18.98
-	152.82
-	13.96
-	194.00
-	1.66
-	2.38
-	3.97
-	21.94
-	21.94
-	14.00
2.98	-
4.12	-
10.98	-

Report on Special Investigation of the
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Purchases from Wal-Mart
For the period May 1, 2009 through March 7, 2016

Per the credit card statement

Post Date	Invoice Number	Receipt Description	Qty	Unit Price	Total
02/12/15	000473	SALES TAX	1	1.52	1.52
07/10/15	002709	OPP METAL HOSEHANGER	3	4.97	14.91
07/10/15	002709	50FT KINKCONTROL	2	19.88	39.76
07/10/15	002709	3200 SQFT OSCILLATOR	3	9.73	29.19
07/24/15	002186	QLTR 120 TAPE MSURE	1	2.47	2.47
07/24/15	002186	VALUE HOT DOG BUNS	2	0.88	1.76
07/24/15	002186	GOGT TUBE CTDY 24 PK	3	6.48	19.44
11/19/15	004992	GV .5L 24PK	2	2.48	4.96
12/15/15	001333	LOC LONGNECK SUPRGLU	1	2.77	2.77
12/15/15	001333	WV DK SOLID RUBY	1	3.97	3.97
12/15/15	001333	WV SD EVERGREEN	1	2.97	2.97
12/15/15	001333	GINGHAM POPPY 1/8IN	1	3.72	3.72
12/22/15		LATE CHARGE	1	4.10	4.10
Total					\$ 5,539.13

Improper	Unsupported
1.52	-
-	14.91
-	39.76
-	29.19
-	2.47
-	1.76
-	19.44
-	4.96
-	2.77
-	3.97
-	2.97
-	3.72
4.10	-
<hr/>	<hr/>
386.17	5,152.96
<hr/>	<hr/>

**Report on Special Investigation of the
City of Fairfield Parks and Recreation Department**

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Purchases from Staples
For the period May 1, 2009 through March 7, 2016

Detail per Statement		
Date	Item Description	Amount
01/14/10	GLASS PHOTO COASTERS	\$ 19.99
05/27/10	ALEVE 50 (SINGLE) PACKS	22.99
07/15/10	JAV ONE POD COFFE FRENC	7.49
10/07/10	ALEVE 50 (SINGLE) PACKS	22.99
06/08/11	KAR S SWEET N SALTER MIX	15.99
07/14/11	ALEVE 50 (SINGLE) PACKS	21.99
08/24/11	INTER DELIGHT FRENCHVAN	4.99
12/14/11	STARBUCKS XMAS BLEND	12.99
01/13/12	SALES TAX	11.08
01/17/12	ALEVE 50 (SINGLE) PACKS	24.99
02/03/12	COFFEE-MATE LIQ PUMP F	19.99
05/30/12	Aleve 50(Single) packs	24.99
05/30/12	Mortin IB caplets 50	12.99
01/10/13	Aleve 50(Single) packs	24.99
10/05/13	Seattles best coffee leve	7.99
12/17/13	Advil 50 packets box of 2	19.99
12/26/13	Acme phsycianscare Ibupr	17.99
11/06/14	Keurig reg Kcup reg green m	11.99
11/07/14	Keurig kcup cairbou coffee	11.99
11/20/14	Keurig kcup gloria jeans	11.99
11/20/14	Keurig kcup bigelow green	10.99
02/06/15	ALEVEREG 50 PACKETSBOX	30.79
02/06/15	TYLENOLREG EXTRASTRENGTH	10.49
04/11/15	KEURIG KCUP BIGELOW GREEN	10.99
05/21/15	KEURIG KCUP BIGELOW GREEN	10.99
05/21/15	KEURIG KCUP CELESTIAL SEA	15.99
08/25/15	Keurig Kcup Bigelow Green Tea	10.99
11/20/15	Keurig kcup starbucks taz	11.99
Total		<u>\$ 443.61</u>

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Matthew C. Hickenbottom, Senior Auditor

Handwritten signature of Tamera S. Kusian in black ink.

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendix

Report on Special Investigation of the
City of Fairfield Parks and Recreation Department

Copies of Fairfield Tire Invoices
For the period May 1, 2009 through March 7, 2016

FAIRFIELD TIRE AND SERVICE INC
1001 WEST BURLINGTON
FAIRFIELD IA 52556
(641) 472-7121
www.fairfieldtireandservice.com
Authorized Goodyear Tire Dealer
Brakes - Alignments - Oil Changes - Tune ups

3/9/2016 8:16 AM

page 1

Invoice #186585

WULFEKUHLE, DERIK & [REDACTED]
[REDACTED]
FAIRFIELD IA 52556

Day Phone [REDACTED] DEREK
Eve Phone [REDACTED]

-fold here -

Vehicle : 2005 Pontiac Grand Am 3.4 L 207 CID V6
VIN : [REDACTED]
Created : 10/24/2013 6:56:06 AM
Complete : 10/24/2013 3:05:42 PM
Invoiced : 10/24/2013 3:07:35 PM
Srv Writer: MO

Tag/State : [REDACTED]
Odometer In : 0
Odometer Out : 108822

Labor/Notes

Code/Tech*	Description	Price
CS*	COMPLETE LUBE & OIL SERVICE	\$14.95
CS*	TAILLAMP	\$32.47

Parts

Qty	Code/Tech*	Description	Condition	Unit Price	Price
1	CS*	OIL FILTER	New	\$6.00	\$6.00
4.5	CS*	4.5 QUART KENDALL OIL CHANGE	New	\$2.66	\$11.97
1	CS*	HEADLAMP	New	\$18.00	\$18.00
1	CS*	31-22 WIPER BLADE	New	\$10.00	\$10.00
1	CS*	31-17 WIPER BLADE		\$10.00	\$10.00
1	CS*	RR TAILLAMP CIRCUIT ASSY	New	\$58.66	\$58.66
2	CS*	LAMP	New	\$2.80	\$5.60
1	CS*	BULB	New	\$4.62	\$4.62

Labor	\$47.42
Parts	\$124.85
Sublet/Misc.	\$0.00
Enviroment/shop fees	\$1.62
Charges	\$0.00
Sales Tax	\$12.17
Tax @ \$173.89 * 7.0000%	
MC/VISA \$186.06	Paid \$186.06

Tech Certification #
CS

Recommended Service

Service / Notes	Due	Interval
COMPLETE LUBE & OIL SERVICE	128032 miles or on 12/11/2015	(Every 3000 miles or 3 months)

Report on Special Investigation of the
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Copies of Fairfield Tire Invoices
For the period May 1, 2009 through March 7, 2016

FAIRFIELD TIRE AND SERVICE INC
1001 WEST BURLINGTON
FAIRFIELD IA 52556
(641) 472-7121
www.fairfieldtireandservice.com
Authorized Goodyear Tire Dealer
Brakes - Alignments - Oil Changes - Tune ups

3/9/2016 8:16 AM

page 2

Invoice #186585

Vehicle : 2005 Pontiac Grand Am 3,4 L 207 CID V6

BUSINESS ACCOUNT BALANCES ARE DUE BY THE 10TH OF THE MONTH..INTEREST ACCRUED
AFTER THE 20TH OF THE MONTH...THE MAXIMUM FINANCE CHARGE ALLOWABLE UNDER
STATE LAW WILL BE CHARGED WITH A MINIMUM OF \$3.00.

---WARNING---MANY AFTER MARKET, ALUMINUM AND OE WHEELS REQUIRE RETORQUING ---
AFTER 10 TO 15 MILES

I UNDERSTAND THE ABOVE STATEMENT. _____

YOUR VEHICLE SHOULD BE PARKED ON THE WEST SIDE OF THE BUILDING.

THANK YOU FOR YOUR BUSINESS !!!!!!!

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1001 WEST BURLINGTON
FAIRFIELD IA 52556
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Authorized Goodyear Tire Dealer
Brakes - Alignments - Oil Changes - Tune ups

8/7/2014 4:39 PM

page 1

Invoice #194120

WULFEKUHLE, DERIK [REDACTED]
[REDACTED]
FAIRFIELD IA 52556

Day Phone [REDACTED]
Eve Phone [REDACTED]

-fold here -

Vehicle : 2008 Chrysler Town & Country 3.8L 230 CID V6 OHV
VIN : [REDACTED]
Created : 8/7/2014 8:14:34 AM
Complete : 8/7/2014 4:39:15 PM
Invoiced : 8/7/2014 4:39:15 PM
Srv Writer: RM

Tag/State : [REDACTED]
Odometer In : 0
Odometer Out : 97006

Labor/Notes

Code/Tech*	Description		Price
CS*	TIE ROD &/OR ENDS R&R	M	\$72.45
Includes: Adjust toe-in on all models. DOES NOT include R&I rack & pinion gear. Manufacturer recommends removal of rack & pinion steering gear when replacing inner tie rod ends on some models. If removal of rack & pinion gear is necessary use Steering Gea R&R plus Combinations. Deduct .4 if alignment is also performed.] One,Inner			
CS*	DISC ROTOR R&R	M	\$65.86
Includes: Repack wheel bearings and replace pads if necessary. Front,Both Sides			
CS*	SCAN FOR CODES/CODES FOUND		\$32.93
SCANNED FOR CODES. CODE: P0404/P1404 EGR POSITION SENSOR PERFORMANCE. NEED TO REPLACE EGR VALVE. CORRECT FACTORY EGR VALVE IS ON BACK ORDER FOR 2 WEEKS.			
CS*	COMPLETE LUBE & OIL SERVICE		\$16.95
KH*	SET FRONT TOE-IN ONLY		\$48.00
INCLUDES INSPECT FRT SUSPENSION.			

Parts

Qty	Code/Tech*	Description	Condition	Unit Price	Price
1	CS*	LEFT INNER TIE ROD	New	\$44.05	\$44.05
1	CS*	LEFT OUTER TIEROD	New	\$86.42	\$86.42
2	CS*	FRT BRAKE ROTORS	New	\$50.83	\$101.66
1	CS*	FRT BRAKE PADS	New	\$71.17	\$71.17
1	CS*	BRAKE KIT PACKAGE	New	\$8.30	\$8.30
1	CS*	OIL FILTER	New	\$6.00	\$6.00
5	CS*	5W20 KENDALL	New	\$2.40	\$12.00

Note: M - Labor Database, Copyright, Mitchell International, All Rights Reserved

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8/7/2014 4:39 PM

Invoice #194120

Vehicle : 2008 Chrysler Town & Country 3.8 L 230 CID V6 OHV

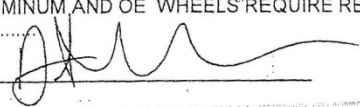
Labor	.....	\$236.19
Parts	.....	\$329.60
Sublet/Misc.	.....	\$0.00
Environment/shop fees	.....	\$9.99
Charges	.....	\$0.00
Sales Tax	Tax @ \$575.78 * 7.0000%	\$40.30
	MCMISA \$616.08	Paid
		\$616.08

Tech	Certification #	Recommended Service	Due	Interval
CS		FREE TIRE ROTATION	on 11/20/2012	(Every 6000 miles or 6 months)
KH		COMPLETE LUBE & OIL SERVICE	100006 miles or on 11/5/2014	(Every 3000 miles or 3 months)

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