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**NEWS RELEASE**

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FOR RELEASE December 2, 2021 – 9:00 a.m.

Auditor of State Rob Sand today released a report on a special investigation of the City of Promise City for the period February 1, 2012 through August 31, 2020. The special investigation was requested by City officials as a result of concerns regarding certain financial transactions processed by the former City Clerk, Debra Eccleston.

Sand reported the special investigation identified \$56,549.07 of improper disbursements and \$2,172.72 of unsupported disbursements. The \$56,549.07 of improper disbursements identified include \$13,211.59 of unauthorized payroll amounts and related costs for payments to Ms. Eccleston and another City employee and \$11,761.99 of unauthorized reimbursements to Ms. Eccleston. The improper disbursements identified also include \$17,067.69 of personal purchases from Walmart and \$9,665.19 of payments to Alliant Energy for Ms. Eccleston's personal accounts. Disbursements from the City's general operating checking account could not be tested for the period prior to September 3, 2013 because bank records were not available.

The \$2,172.72 of unsupported disbursement include purchases made at Walmart, Dollar General, and similar vendors which were not supported by documentation sufficient to determine what was purchased. As a result, it was not possible to determine if the purchases were for City operations or personal in nature.

Sand also reported the amount deposited to the City's sewer bank account for sewer services for the period February 1, 2012 through August 31, 2020 was approximately \$27,400.00 less than the expected collections. Because the City did not maintain sufficient records, it was not possible to determine if the amounts due to the City for sewer billings were not collected; collected but not properly deposited; or split between uncollected and not properly deposited.

In addition, Sand reported it was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited because adequate supporting documentation was not available for all transactions.

Sand also reported city officials did not implement policies or procedures to address the recommendations included in the previously released agreed-upon procedures report for the period April 1, 2015 through March 31, 2016 and the report on the status of the periodic examination for the period November 1, 2017 through April 30, 2018. Both reports included recommendations to segregate duties, perform utility reconciliations, and ensure the City's Annual Financial Reports agreed with the City's records.

Sand recommended City officials implement procedures to ensure the City's internal controls are strengthened, including segregation of duties, performing independent review of bank statements and bank reconciliations, requiring and reviewing sewer reconciliations and delinquent account listings, and ensuring all disbursements are properly supported, approved, and paid in a timely manner. Sand also recommended City officials ensure an accounting system which facilitates payment preparation, accounts receivable management, bank reconciliations, and financial reporting is established. The system should allow for accurately summarizing monthly sewer billings, amounts collected, and amounts due for each customer's sewer account.

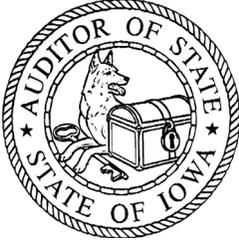
Copies of this report have been filed with the Wayne County Sheriff's Office, the Iowa Division of Criminal Investigation, Wayne County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF PROMISE CITY  
FOR THE PERIOD  
FEBRUARY 1, 2012 THROUGH AUGUST 31, 2020**

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Auditor of State's Report

To the Honorable Mayor, and  
Members of the City Council:

As a result of alleged improprieties regarding certain financial transactions processed by the former City Clerk and at your request, we conducted a special investigation of Promise City (City). We have applied certain tests and procedures to selected financial transactions of the City for the period February 1, 2012 through August 31, 2020 unless otherwise specified. Based on a review of relevant information and discussions with City officials and personnel, we performed the following procedures.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the City's bank accounts to identify any unusual activity for the period September 3, 2013 through August 31, 2020 for the general operating checking account and for the period February 1, 2012 through August 31, 2020 for the sewer checking and savings accounts.
- (3) Examined certain deposits to the City's bank accounts to determine the source, purpose, and propriety of the deposits for the period September 3, 2013 through August 31, 2020 for the general operating checking account and for the period February 1, 2012 through August 31, 2020 for the sewer checking and savings accounts.
- (4) Compared the monthly deposits to the expected amount of collections for sewer billings to identify any significant differences and determine if any amounts were not properly deposited in the City's bank accounts.
- (5) Scanned images of redeemed checks issued from the City's bank accounts for reasonableness for the period September 3, 2013 through August 31, 2020 for the general operating checking account and for the period February 1, 2012 through August 31, 2020 for the sewer checking and savings accounts. We also examined supporting documentation for selected disbursements to determine if they were properly approved, supported by adequate documentation, and appropriate for the City's operations.
- (6) Examined payments to the former City Clerk, Debra Eccleston, for the period September 3, 2013 through July 30, 2020 to determine propriety.
- (7) Examined payroll disbursements to the part-time Public Works employee for the period May 9, 2012 through July 30, 2020 to determine the propriety of the payments.
- (8) Obtained supporting documentation for certain purchases directly from selected vendors to determine if the items purchased were appropriate for City operations.
- (9) Interviewed City officials and personnel to determine the purpose of certain disbursements to individuals or vendors.
- (10) Reviewed available City Council meeting minutes and approved disbursement listings to identify significant actions and to determine if certain payments were properly approved.

- (11) Reviewed IPERS contributions and reports to determine if the proper amounts were remitted in a timely manner.

These procedures identified \$56,549.07 of improper disbursements and \$2,172.72 of unsupported disbursements. These procedures also determined the amount deposited to the City's bank account for sewer billings for the period February 1, 2012 through August 31, 2020 was approximately \$27,400.00 less than the expected collections. Because the City did not maintain sufficient records, we are unable to determine if the amounts due to the City for sewer billings were not collected; collected but not properly deposited; or split between uncollected and not properly deposited.

Activity in the City's general operating checking account could not be tested for the period prior to September 3, 2013 because bank records were not available. In addition, because adequate supporting documentation was not available for all transactions, we were unable determine if additional amounts were improperly disbursed or if additional collections were not properly deposited. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **G** 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 the financial statements of Promise City, other matters might have come to our attention that would have been reported to you.

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

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



ROB SAND  
Auditor of State

November 3, 2021

Report on the Special Investigation of the  
City of Promise City

Investigative Summary

**Background Information**

Promise City (City) is located in Wayne County and has a population of approximately 110. The City employs a City Clerk who is responsible for the business operations of the City. The City also employs a part-time Public Works employee who is responsible for the operation of the City's lagoon.

Debra Eccleston was employed as the City Clerk from February 2012 until July 21, 2020. As the City Clerk, Ms. Eccleston was responsible for the following functions:

- Receipts – opening mail, collecting receipts, posting all collections to the accounting records, and preparing and making deposits;
- Disbursements – making certain purchases, receiving certain goods and services, presenting proposed disbursements to the City Council for approval, maintaining supporting documentation, preparing and signing checks, and recording payments;
- Payroll – calculating payroll amounts; preparing, signing, and distributing checks; recording payments; and filing required payroll reports;
- Sewer billings – preparing and mailing sewer payment booklets, receiving and depositing collections; recording collections from customers, and preparing and making bank deposits;
- Bank accounts – receiving and reconciling monthly bank statements to City records; and
- Reporting – preparing City Council meeting minutes and financial reports, including monthly City Clerk reports and Annual Financial Reports.

The City does not have a City Hall. According to City officials, the City Clerk worked at home and did not have set hours. The City also has not established a formal accounting system and instead uses various spreadsheets to track collections and disbursements along with their bank statements to track the City's bank balances. When she was hired, Ms. Eccleston's authorized salary was \$125 per month. During the September 8, 2014 Council meeting, the Council authorized a pay increase of \$75 per month to improve the collection of monthly sewer payments. After this raise, Ms. Eccleston's authorized salary was \$200.00 per month.

According to City officials, Ms. Eccleston was eligible for reimbursements for items she purchased with her personal funds on the City's behalf. Because the City does not have a City Hall to maintain, purchases should be limited and would include general office supplies such as pens, ink and paper used to print reports for Council meetings, reports and forms to be filed on behalf of the City, sewer payment booklets, and past due notices for sewer payments. The City also provided Ms. Eccleston a laptop computer for City business. The City did not provide a printer.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Wayne County and remitted to the City. Revenue is also received from customers for sewer services. The City does not bill for water or garbage. Utility payments for sewer services and other payments are collected through the mail or in the drop box located outside the Community Center. According to City officials, Ms. Eccleston did not consistently prepare receipts for collections. City officials also reported she did not prepare utility reconciliations.

All City disbursements, including payroll, are made by check. The City does not have a credit card. All disbursements are to be supported by invoices or other documentation obtained by or submitted

to the City Clerk. According to City officials, all bills should be mailed to the City's post office box. Each month, the City Clerk is to prepare a listing of bills to be paid and provide the listing to the City Council for approval. After the City Council approves the bills, the City Clerk is to prepare the checks and the City Clerk or the Mayor signs the checks.

The City established three bank accounts which include a primary checking account used for City operations, a checking account for the sewer fund, and a savings account for the collection of reserves required by the City's sewer revenue bond. The primary account is used to pay for the general operations of the City, including the clerk's payroll. Disbursements from the sewer fund account consist of payroll for the maintenance employee, payments to the USDA, and expenses related to the lagoon.

The monthly bank statements for the City's bank accounts are mailed to the City's post office box and opened by the City Clerk. According to City officials, the monthly statements and related images of redeemed checks were not periodically reviewed by the Mayor or members of the City Council while Ms. Eccleston was the City Clerk. The Mayor also stated bank reconciliations were not performed during Ms. Eccleston's tenure as City Clerk.

Ms. Eccleston submitted her resignation on May 4, 2020. However, according to City officials, she agreed to continue her duties until a replacement was hired. During the June 1, 2020 Council meeting the Council approved hiring a new City Clerk who was to begin employment August 1, 2020. Ms. Eccleston left the City's employment on July 21, 2020.

Because there is not a City Hall and Ms. Eccleston maintained City records at her home, she provided several boxes of records to the new City Clerk at the end of her tenure. While the new City Clerk was reviewing the records, she identified checks issued to Ms. Eccleston that were in addition to her authorized payroll, unusual reimbursement checks issued to Ms. Eccleston, and multiple purchases made at retail stores which were not authorized by the City Council. The new City Clerk also identified a check issued to Look, Buy & Enjoy, d/b/a the Hungry Cow, which is a business owned by Tanecia Walker, Ms. Eccleston's partner.

As a result of the concerns identified, City officials requested the Office of Auditor of State review the City's financial records. We performed the procedures detailed in the Auditor of State's Report for the period February 1, 2012 through August 31, 2020. However, activity in the City's general operating checking account could not be tested for the period prior to September 3, 2013 because bank records were not available.

### **Detailed Findings**

The procedures performed identified \$56,549.07 of improper disbursements and \$2,172.72 of unsupported disbursements for the period of February 1, 2012 through August 31, 2020. However, as previously stated, activity in the City's general operating checking account could not be tested for the period prior to September 3, 2013 because bank records were not available. The \$56,549.07 of improper disbursements identified includes:

- \$14,151.47 of unauthorized payroll and related payroll costs,
- \$11,761.99 of unauthorized reimbursements to Ms. Eccleston,
- \$9,665.19 of payments for personal utility bills,
- \$17,067.69 of personal purchases from Wal-Mart,
- \$1,967.05 of unauthorized purchases made to other vendors, and
- \$1,935.68 in late fees, interest, and penalties to IPERS, the US Treasury, and the IRS.

The \$2,172.72 of unsupported disbursements identified includes purchases from Walmart and other vendors such as Dollar General. Because sufficient documentation was not available, we were not able to determine if the purchases were for City operations or personal in nature.

We also determined the amount deposited for sewer billings for the period February 1, 2012 through August 31, 2020 was approximately \$27,400.00 less than the expected collections. Because the City did not maintain sufficient records, we are unable to determine if the amounts due to the City for sewer billings were not collected; collected but not properly deposited; or split between uncollected and not properly deposited.

Because adequate supporting documentation was not available for all transactions, it was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited.

We contacted Ms. Eccleston to inquire about the improper and unsupported disbursements identified and the undeposited sewer billings; however, she reported she needed to check her schedule before meeting with us and stated she would get back to us. When she did not contact us, we attempted to reach her on several occasions, but she did not return voice mail messages left on her phone. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

#### **IMPROPER AND UNSUPPORTED DISBURSEMENTS**

As previously stated, the City established a checking account for City operations, a checking account for sewer operations, and a savings account for sewer reserve requirements. Also as previously stated, all City disbursements are to be made by check and the City did not have a credit card. We reviewed all statements for the City's general operating checking account for the period September 3, 2013 through August 31, 2020 and copies of all checks redeemed from the account from December 3, 2013 through August 31, 2020. We also reviewed all statements and redeemed checks from the City's sewer bank accounts for the period February 1, 2012 through August 31, 2020.

Using the supporting documentation available from the City's records; information obtained from selected vendors; internet searches; discussions with City officials; the vendor, frequency and amount of the payments; and approved disbursement listings, we classified payments as improper, unsupported, or reasonable. Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for operations of the City. They were classified as unsupported if appropriate documentation was not available or it was not possible to determine if disbursements were related to City operations or personal in nature. Other disbursements were classified as reasonable based on the vendor, frequency and amount of the payments and discussions with City officials, including the current City Clerk, if sufficient supporting documentation was not available.

#### **Payroll Checks to Debra Eccleston**

As previously stated, Ms. Eccleston became the City Clerk in February 2012. She was hired at a salary of \$125.00 per month and received an increase to \$200.00 per month during the September 8, 2014 Council meeting effective with her payroll check for October 2014. Her payroll checks were issued from the City's general operating checking account. Because bank records were not available for the account for the period prior to September 3, 2013 and City records were not sufficient, we are unable to determine the amounts paid to Ms. Eccleston prior to September 2013.

As the City Clerk, Ms. Eccleston was to prepare monthly payroll checks for herself, the Mayor, City Council members, and the other City employee. Ms. Eccleston and the other City employee were to be paid a set salary each month. City employees are also eligible for reimbursements for items they purchase with personal funds on the City's behalf. As previously stated, the City does not have an electronic accounting system and uses spreadsheets to track financial transactions. Because the City does not have an electronic payroll module, Ms. Eccleston manually calculated payroll withholdings and net pay. Gross pay and payroll related costs were reported to the Council on the approved

disbursement listings. The pay checks were also manually written, and Ms. Eccleston’s payroll checks were signed by the Mayor.

According to City officials, City Council members did not review or approve individual payroll amounts each month but approved the disbursement listing which included the total payroll amount for both City employees. According to the current City Clerk, the monthly payroll checks are approved at the Council meeting which is usually held at the beginning of the month. As a result, the checks are issued in advance of the actual month being completed. For example, the April payroll checks are approved and issued at the April meeting.

Because Ms. Eccleston was responsible for preparing her own payroll and all other disbursements for the City, we reviewed the checks she issued to herself to determine propriety. During our review of the available images of redeemed checks and bank statements, we identified 151 checks Ms. Eccleston issued to herself from September 3, 2013 through August 31, 2020. The 151 checks totaled \$38,456.58 and were issued at various times during the month for various amounts. Based on characteristics of each check, we classified them as payroll or reimbursements. Images were available for the 148 checks which were redeemed on and after December 3, 2013. The three remaining checks were issued for the amount of Ms. Eccleston’s typical monthly net salary. They were redeemed in September through October 2013 and identified by reviewing bank statements.

To determine the propriety of the payroll checks Ms. Eccleston issued to herself from September 2013 through July 2020, we calculated the net pay she should have received each month by deducting the employee’s share of FICA and IPERS contributions from her authorized gross pay amount. We then compared the calculated authorized net payroll amounts to the amounts of the payroll checks Ms. Eccleston issued to herself. This comparison is illustrated in **Exhibit B**.

As illustrated by **Exhibit B**, Ms. Eccleston should have received payment for 83 months of employment from September 2013 through July 2020 which should have totaled \$13,483.00 of net pay. However, 120 checks which were described as or appeared to be for payroll amounts and totaled \$26,694.59 were issued to Ms. Eccleston during this period. The \$13,211.59 of payments issued to Ms. Eccleston in excess of the \$13,483.00 calculated net pay were unauthorized.

We categorized the \$13,211.59 of unauthorized payments by certain characteristics. Specifically, we identified checks that were described in the memo portion as payments for a specific month(s) and checks issued in amounts that agreed with the authorized monthly net pay amount; however, the checks were issued in addition to a check previously issued for the same month of pay. We also identified checks described as special pay or back pay, checks which were issued for even dollar amounts, and checks that were issued for an amount in excess of the authorized net amount. These checks are listed in **Exhibit B**, summarized in **Table 1**, and discussed in more detail in the following paragraphs.

**Table 1**

<b>Descriptions of Unauthorized Checks Identified</b>	<b>Number of Checks</b>	<b>Amount</b>
Incorrectly calculated withholding amounts	38	\$ 83.80
Additional monthly payroll checks	25	5,307.52
Bonus pay, special pay, or back pay per check memo	11	5,050.12
Even dollar amounts	6	2,125.00
Greater than authorized monthly net pay	5	645.15
Total		\$ 13,211.59

Incorrectly calculated withholding amounts – As the City Clerk, Ms. Eccleston was responsible for ensuring the correct amounts were withheld from the gross pay for City employees and officials for FICA and the employee’s share of IPERS contributions as applicable. At each employee’s discretion,

amounts should have also been withheld for federal and/or state income tax. The amount to be withheld for FICA and IPERS is not discretionary and totaled 7.65% of gross pay for FICA the entire period of Ms. Eccleston's employment with the City. The employee's share of IPERS contributions was 5.95% prior to July 1, 2018 when it increased to 6.29% of gross pay.

As illustrated by **Exhibit B**, the amount of withholdings deducted from Ms. Eccleston's gross pay was understated by \$4.52 per month from September 2013 through September 2014 and by \$8.04 for October 2014, which caused her net pay to be overstated by the same amount each month. Because detailed payroll records are not available from the City, we are unable to determine if Ms. Eccleston improperly calculated her withholdings for FICA, IPERS, or both during this period.

The **Exhibit** also illustrates Ms. Eccleston's payroll withholdings were also incorrectly calculated on a frequent basis beginning with check number 4723 issued on July 2, 2018 when the IPERS contribution rate increased. At the time of the rate increase, Ms. Eccleston's authorized net pay should have decreased from \$172.80 per month to \$172.12. However, she continued to frequently issue herself checks in the amount of \$172.80.

We reviewed the wages and IPERS withholdings reported to IPERS for the City and determined Ms. Eccleston reported her authorized monthly salary for the period of her employment and the correct amount of IPERS contributions which should have been withheld from her pay. Because the City paid the appropriate amount for the employer's and employees' shares of the IPERS contributions in full, the City incurred the cost of the amounts not properly withheld from Ms. Eccleston's pay. Because the City's records were not sufficient, we were not able to determine if the employer's and employees' share of FICA costs were properly paid by the City.

Additional monthly payroll checks – As previously stated, we identified checks that were described in the memo portion as payments for a specific month(s) and checks issued in amounts that agreed with Ms. Eccleston's typical monthly net pay amount; however, the checks were issued in addition to a check previously issued for the same month. We identified 25 checks of this nature, which included:

- Eighteen checks totaling \$3,110.40 issued after October 2014 for \$172.80 each. A notation was included on the memo line of nine of the checks indicating it was for payroll or wages. However, a review of the checks Ms. Eccleston issued to herself shows she had already received a check for her monthly salary in each of the 18 instances. Because these checks were written for the same amount as her monthly net salary, the checks would look like normal payroll checks if a Council member or another individual saw any of them.
- Five checks totaling \$1,727.40. Four of the checks were issued for \$345.60, which is the amount of Ms. Eccleston's typical net pay for two months, and the third check was for \$345.00.
- Two checks totaling \$815.32. The notations on the memo lines of check numbers 4033 and 4653, which were issued on February 11, 2015 and November 14, 2018, respectively, indicate they were for payroll. However, the check amounts did not agree with Ms. Eccleston's monthly net pay and were not multiples of the amount. In addition, Ms. Eccleston had already issued herself payroll checks for the months of February 2015 and November 2018 at the time check numbers 4033 and 4653 were issued.

Because these 25 checks were not included on the bills listing approved by the City Council, were not specifically approved in the minutes, and in excess of Ms. Eccleston's authorized monthly salary, the \$5,307.52 of additional payroll checks are considered improper.

Bonus, special, and back pay – Notations on the memo line of nine checks totaling \$4,389.20 included "bonus" or wording to indicate the payment was for back pay or special pay for events such as a special meeting, audit wages, or budget compensation. We reviewed the City Council minutes for Council approval of these payments. However, there was no Council approval for the bonuses or special pay. The nine checks are described in more detail in the following paragraphs.

- Check number 3862 issued on October 15, 2014 for \$1,000.00 included a notation stating it was for “Sewer Audit Bonus.” The bills listings included with the October 5 and November 10, 2014 Council meeting minutes only listed Ms. Eccleston’s authorized \$200.00 monthly gross salary. The minutes did not include any discussion or approval of a “Sewer Audit Bonus” for Ms. Eccleston.
- Check number 3998 issued on January 5, 2015 for \$350.00 included a notation stating it was for “Audit Wages.” The bills listings included with the January 5, 2015 Council meetings minutes only listed Ms. Eccleston’s authorized \$200.00 monthly gross salary. The minutes did not include any discussion or approval of a “Audit Wages” for Ms. Eccleston.
- Check number 4229 issued on September 30, 2016 for \$600.00 included a notation stating it was for a “Bonus – Audit/Grant.” City officials could not locate the minutes or bills listing for the September 2016 meeting. However, the bills listing included with the October 3, 2016 Council meeting minutes include a list of September and October bills. The listing only included Ms. Eccleston’s authorized \$200.00 monthly gross salary. The October 3, 2016 minutes did not include any discussion or approval of a “Bonus – Audit/Grant” for Ms. Eccleston.
- Check number 4345 issued on November 21, 2016 for \$172.80 included a notation stating it was for a “Special mtg.” City officials could not locate the minutes or the bills listing for the November 21, 2016 Council meeting; however, the December 5, 2016 minutes state pay for the special meeting on November 21, 2016 will be part of the December 5 pay. The minutes do not include any discussion or approval of additional pay for Ms. Eccleston for the meeting. Ms. Eccleston’s authorized monthly net pay was \$172.80 in November and December 2016. It is not reasonable a City Clerk would receive a full month’s salary for a single special meeting. We also determined during our review of minutes from other City Council meetings and checks issued to Ms. Eccleston that special meetings were held on March 19, 2014 and May 5, 2014 for which she did not receive any additional pay.
- Check number 4379 issued on March 6, 2017 for \$625.00 included a notation stating it was for a “Bonus.” The bills listing included with the March 13, 2017 Council meeting minutes only listed Ms. Eccleston’s authorized \$200.00 monthly gross salary. The minutes did not include any discussion or approval of a “Bonus” for Ms. Eccleston.
- Check number 4406 issued on April 18, 2017 for \$235.00 included a notation on the memo line of the check stating it was for “Post Pay.” Minutes of the April 2017 Council meeting did not include any approval of back pay for Ms. Eccleston and, as illustrated by **Exhibit B**, she routinely received a monthly payroll check from December 2013 through April 2020. In addition, the Council did not authorize a pay increase for her after October 2014. As a result, there was not a reason she should have received retroactive pay.
- Check number 4486 issued on September 11, 2017 for \$300.00 included a notation stating it was for an “Audit Bonus.” The bills listing included with the September 11, 2017 Council meeting minutes only listed Ms. Eccleston’s authorized \$200.00 monthly gross salary. The minutes did not include any discussion or approval of an “Audit Bonus” for Ms. Eccleston.
- Check number 4605 issued on May 15, 2018 for \$270.80 included a notation stating it was for a “payroll + bonus.” The bills listing included with the May 18, 2018 Council meeting minutes only listed Ms. Eccleston’s authorized \$200.00 monthly gross salary and the minutes did not include any discussion or approval of a bonus for Ms. Eccleston. Ms. Eccleston issued herself check number 4598 on May 7, 2018 for her authorized monthly net pay of \$172.80. The notation on the memo line of the check indicated it was for “payroll May 2018.”

- Check number 221 issued on October 20, 2017 for \$425.92 included a notation stating it was for “Back Pay.” Minutes of the October 2, 2017 Council meeting did not include any approval of back pay for Ms. Eccleston and as illustrated by **Exhibit B**, she routinely received a monthly payroll check from December 2013 through April 2020. In addition, the Council did not authorize a pay increase for her after October 2014. As a result, there was not a reason she should have received back pay.
- Check number 235 issued on June 29, 2018 for \$345.60 included a notation stating it was for a “Audit-Salary.” The bills listing included with the June 4, 2018 Council meeting minutes only listed Ms. Eccleston’s authorized \$200.00 monthly gross salary and the minutes did not include any discussion or approval of a bonus for Ms. Eccleston. Ms. Eccleston issued herself check number 4614 on June 4, 2018 for her authorized monthly net pay of \$172.80 and the notation on the memo line of the check indicated it was for “payroll.”
- Check number 4711 issued on March 20, 2019 for \$725.00 included a notation stating it was for a “Budget Comp.” The bills listing included with the March 20, 2019 Council meeting minutes only listed Ms. Eccleston’s authorized \$200.00 monthly gross salary. In addition, the minutes did not include any discussion or approval of a “Budget Comp” payment for Ms. Eccleston.

Because the checks described as bonuses, special, or back pay were not included on the bills listing approved by the City Council and the payments were not specifically approved in the minutes, the \$5,050.12 is considered improper.

Even dollar amounts – We identified six checks which were issued for even dollar amounts and included notations in the memo line indicating they were for Ms. Eccleston’s payroll. As previously stated, Ms. Eccleston was authorized to receive a gross salary of \$200.00 per month after October 2014 which totaled either \$172.80 or \$172.12 of net pay after FICA and IPERS contributions were withheld (depending on the applicable IPERS contribution rate). The six checks identified are described in detail in the following paragraphs.

- The bills list attached to the minutes from the December 1, 2014 City Council meeting show the Council approve Ms. Eccleston’s monthly gross salary of \$200.00 for December. The minutes did not include any discussion or authorization of any additional pay for Ms. Eccleston. She issued check number 3974 to herself for her authorized net pay of \$172.80 on December 1, 2014 for her December 2014 salary. However, she also issued herself the checks listed in **Table 2** during December 2014. As illustrated by the **Table**, she described each of these checks in the memo as related to payroll even though the Council did not approve any payments in excess of her authorized monthly salary.

<b>Check Date</b>	<b>Check Number</b>	<b>Memo</b>	<b>Amount</b>
12/01/14	3975	Payroll	\$ 500.00
12/15/14	3981	Payroll	400.00
12/31/14	3983	12/22-12/31 Wages	300.00

- The bills listing included with the January 5, 2015 Council minutes show the Council approved Ms. Eccleston’s \$200.00 monthly gross salary. Ms. Eccleston issued herself check number 3996 on January 5, 2015 for her authorized net pay of \$172.80. The notation on the memo line of the check indicates the payment was for her monthly salary. However, she also issued check 3989 to herself on January 21, 2015 for \$300.00 which included the notation “Jan Wages” on the memo line.

- The bills listing included with the March 2, 2015 Council minutes show the Council approved Ms. Eccleston’s \$200.00 monthly gross salary. Ms. Eccleston issued herself check number 4044 on March 2, 2015 for her authorized net pay of \$172.80. The notation “Mar payroll” was included on the memo line of the check. However, she also issued check 4050 to herself on March 13, 2015 for \$425.00 which included the notation “payroll” on the memo line.
- The bills listing included with the November 6, 2017 Council minutes show the Council approved Ms. Eccleston’s \$200.00 monthly gross salary. Ms. Eccleston issued herself check number 4506 on November 6, 2017 for \$172.80, which agreed with her net authorized pay amount calculated with the incorrect IPERS contribution rate. While the check was issued on the same date as the Council meeting, there was not a notation in the memo line of the check. In addition to check 4506, Ms. Eccleston issued check 4519 to herself on November 25, 2017 for \$200.00 which included the notation “Nov payroll” on the memo line.

Because the six checks were not included on the bills listing approved by the City Council, were not specifically approved in the minutes, and in excess of Ms. Eccleston’s authorized monthly salary, the \$2,125.00 is considered improper.

Greater than authorized monthly net pay – We identified five monthly payroll checks issued to Ms. Eccleston which included an amount in excess of her authorized net salary. The seven checks included excess pay totaling \$645.15, and the excess amounts ranged from \$62.20 to \$156.90 per check. The City Council minutes did not include any discussion or approval of additional pay for these five checks. Because these amounts were added to her payroll check and not included in the bills listing or approved by the City Council, the \$645.15 is considered improper.

At the start of our fieldwork, the Mayor provided a list of checks which included her name on the signature line; however, she reported she did not sign the checks listed and the signature was not authentic. We also provided the Mayor copies of the redeemed checks listed in **Exhibit B** and asked her to identify anything that appeared questionable about them. The Mayor reported some of those checks also included a signature that was not authentic. **Exhibit B** identifies 43 checks the Mayor identified as not having authentic signatures.

### **Payments to Jacob Steele**

As previously stated, Ms. Eccleston was responsible for preparing monthly payroll checks for the City’s part-time Public Works employee, Jacob (Jake) Steele. We reviewed the payroll checks issued to Mr. Steele from May 9, 2012 through July 30, 2020 are listed in **Exhibit C**. Because not all bank records were available prior to May 2012, we are unable to determine what amounts he was paid prior to that date. He was authorized to receive a \$200.00 monthly gross salary.

Also as previously stated, Ms. Eccleston was responsible for ensuring the correct amounts were withheld from the gross pay for City employees and officials for FICA and the employee’s share of IPERS contributions as applicable. Based on Mr. Steele’s authorized gross pay and the required contribution rates for FICA and IPERS, she incorrectly withheld FICA and/or IPERS contributions from Mr. Steele’s gross pay from May 2012 through October 2014. As illustrated by **Exhibit C**, Ms. Eccleston typically issued \$180.84 or \$180.04 net payroll checks to Mr. Steele during this period. However, none of the checks should have exceeded \$172.80, resulting in \$8.04 or \$7.24 overpayments each month. Because detailed payroll records are not available from the City, we are unable to determine how Ms. Eccleston calculated net pay of \$180.84 and \$180.04.

The **Exhibit** illustrates Mr. Steele’s payroll withholdings were also incorrectly calculated beginning with check number 243 issued on July 22, 2018 when the IPERS contribution rate increased. At the time of the rate increase, Mr. Steele’s authorized net pay should have decreased from \$172.80 per month to \$172.12. However, Ms. Eccleston issued Mr. Steele’s payroll checks in the amount of

\$172.80, with the exception of check number 1016. As illustrated by the **Exhibit**, check number 1016 was issued for \$172.08 with what appears to be a transposition error.

We reviewed the wages and IPERS withholdings reported to IPERS for the City and determined Ms. Eccleston reported Mr. Steele's authorized monthly salary for the period we tested and the correct amount of IPERS contributions which should have been withheld from his pay. Because the City paid the appropriate amount for the employer's and employees' shares of the IPERS contributions in full, the City incurred the cost of the amounts not properly withheld from Mr. Steele's pay. Because the City's records were not sufficient, we were not able to determine if the employer's and employees' share of FICA costs were properly paid by the City.

**Exhibit C** also illustrates four checks were issued to Mr. Steele in addition to his authorized monthly salary. Each of the four checks were for two months of pay, although one of the two months had already been paid for three of the checks. The remaining check was issued on August 25, 2019 and was described as a payment for "Aug/Sept 2019" in the memo line of the check. However, check number 1007 was subsequently issued on September 22, 2019 for Mr. Steele's September payroll.

As illustrated by **Exhibit C**, a check payable to Mr. Steele was not redeemed from the City's accounts for his November 2014 monthly payroll even though the bill listing for November approved by the Council during the December meeting included his monthly salary. When we asked Mr. Steele about this, he reported he received a check but did not redeem it. This is consistent with information from the City's sewer checking account bank statements which show check number 151 was not redeemed but check numbers 150 and 152 were redeemed in mid-October and late-November, respectively. However, when we reviewed the payments to Ms. Eccleston, we determined she issued check number 3869 to herself from the City's general operating account on November 10, 2014 for \$180.84, which was the amount of Mr. Steele's net monthly pay in the months prior to November 2014. This check is included in **Exhibit D**. It is unclear why Ms. Eccleston would issue herself a check in the amount of Mr. Steele's net monthly salary in the same month he did not redeem his monthly payroll check.

The \$939.88 of unauthorized payments listed in **Exhibit C** are included in **Exhibit A** as improper disbursements.

### **Reimbursements to Debra Eccleston**

As previously stated, Ms. Eccleston was eligible for reimbursement of purchases she made on behalf of the City. According to the current City Clerk, she uses her own printer for City operations because the City does not own a printer. She is reimbursed for the ink cartridges she purchases to use for City purposes. She also reported she purchases a black and a color ink cartridge approximately every two months for the City and the only other supplies needed for City operations are paper, envelopes, some file folders, and a few pens and pencils. During our review of disbursements from the City's bank account, we identified supply purchases from Walmart during Ms. Eccleston's tenure.

We identified 31 checks Ms. Eccleston issued to herself which were not described as payroll or issued in an amount of her net pay. **Exhibit D** lists the 31 checks issued to Ms. Eccleston. City officials could not locate support for the checks, and they were not included on the bills listing presented to the City Council for approval. The available bills listings only included Ms. Eccleston's authorized monthly payroll checks.

As illustrated by **Exhibit D**, 21 of the checks did not include a notation on the memo line of the check and 10 of those checks were issued for even dollar amounts ranging from \$200.00 to \$725.00. It is unusual for purchases and mileage reimbursements to result in even dollar amounts.

Of the ten checks which included a notation in the memo portion, check numbers 4047 and 4190 stated "Reimbursement" and "Refund", respectively, with no additional description. In addition, check number 4636 included the notation "806781" without any additional description. The remaining seven checks included the following payments.

- Check number 3968 issued on December 1, 2014 for \$400.00 included “Refund for Supplies” on the memo line of the check. As previously stated, it is unusual for purchases and mileage reimbursements to result in even dollar amounts.
- Check numbers 3784 issued on May 4, 2015 for \$423.47, 4166 issued on February 26, 2016 for \$300.00, and 4505 issued on October 13, 2017 for \$541.23 all included a notation the check was related to a computer refund or computer repair. According to City officials, a laptop was purchased on April 23, 2014 from Wal-Mart and there was no reason to purchase a new computer. The City Council minutes did not include any discussion or approval of computer repairs or a new computer for the City Clerk, nor did the approved disbursements listings. In addition, Ms. Eccleston did not return any computer other than the laptop when she left employment.
- Check number 4197 issued on May 16, 2016 for \$423.75 included “PC Tables” on the memo line of the check. City officials reported there would be no reason to purchase tables since they do not have a City Hall and Ms. Eccleston did not return any tables when she left employment.
- Check number 4327 for \$600.00 included the notation “Alliant Transfer” on the memo line. Using statements received from Alliant Energy, we determined payments for the City’s billings were made by checks issued to Alliant Energy from the City’s bank account. As a result, a payment to Ms. Eccleston for an “Alliant Transfer” was not needed. Using statements from Alliant Energy, we also identified electronic payments from the City’s bank account to Alliant Energy accounts which were not the City’s. The electronic payments were applied to accounts for Ms. Eccleston’s property. These payments are discussed in detail later in a subsequent section of this report.
- Check number 4363 issued on December 13, 2017 for \$600.00 included the notation “Refund for flags” on the memo line. According to City officials, the City did not purchase any flags or authorize a reimbursement for the flags.

The \$11,761.99 of reimbursements to Ms. Eccleston are include in **Exhibit A** as improper disbursements.

At the start of our fieldwork, the Mayor provided a list of checks which included her name on the signature line; however, she reported she did not sign the checks and the signature was not authentic. We also provided the Mayor copies of the redeemed checks listed in **Exhibit D** and asked her to identify anything that appeared questionable about them. The Mayor reported some of those checks also included a signature that was not authentic. **Exhibit D** identifies 30 of the checks the Mayor identified as not having authentic signatures.

### **Disbursements to Vendors**

As previously stated, we determined the propriety of the disbursements from the City’s bank accounts using available bank statements and images of redeemed checks; available supporting documentation; the type and the quantity of the items purchased; discussions with City officials; and the vendor, frequency, and amount of the payments. We also obtained documentation or account histories directly from certain vendors.

**Walmart** – During our review of disbursements from the City’s bank accounts, we identified 107 checks totaling \$19,143.32 issued from the City’s general checking account to Walmart from September 3, 2013 through April 2, 2020. Images of the redeemed checks were not available because each check was electronically redeemed by Walmart. However, the bank statements identified Walmart as the vendor, the location of the purchase, the check number, and the amount of each transaction. Because bank statements for the City’s general operating checking account were not

available for the period prior to September 3, 2013, we are unable to identify any additional Walmart purchases paid from the account.

As previously stated, Ms. Eccleston worked at home and was allowed to be reimbursed for office supplies, such as printer ink and paper. City officials could locate support for just eight of the Walmart purchases in the City's records. Each of the eight receipts included items which were reasonable for the operations of the City. However, two of the receipts also included items which were personal in nature, such as clothing.

According to City officials, the City Clerk is required to use her personal printer and the City reimburses her for ink. As previously stated, the current City Clerk reported she purchases a black and a color ink cartridge approximately every two months. Because we are unable to determine which ink purchases from Walmart during Ms. Eccleston's tenure were for City operations and which were personal in nature, we classified all ink purchases as unsupported. We also classified all copy paper purchased from Walmart as unsupported for the same reason.

Because supporting documentation was not available in the City's records for a number of the purchases from Walmart, we contacted Walmart and obtained a detailed listing of the items purchased. Walmart provided descriptions of the items purchased with the exception of a \$100.71 purchase made on February 13, 2017. **Exhibit E** lists the details of the purchases made at Wal-Mart. As illustrated in the **Exhibit**, we identified \$17,067.69 of improper purchases from Walmart. The **Exhibit** also illustrates we classified \$1,345.60 of purchases as unsupported.

As previously stated, Ms. Eccleston and a partner operate a store in Centerville known as "Look, Buy & Enjoy" and/or the "Hungry Cow at The Book Barn." According to the Secretary of State's website, "The Hungry Cow" is the fictitious name for "Look Buy & Enjoy, LLC." According to the Facebook page for the "Hungry Cow at The Book Barn," it is a "unique coffee shop and bookstore in one" which also serves food. As illustrated by **Exhibit E**, many of the purchases from Walmart included books and food. The **Exhibit** also shows other items purchased from Walmart with the City's funds included a number of receipt books (described as "sales books") and tags. According to City officials, Promise City does not have a public library and there would be no need for Ms. Eccleston to purchase books, food, or tags for the City. In addition, City officials were not able to locate any receipt books in the City's records similar to those purchased at Walmart. As a result, these items are identified in the **Exhibit** as improper.

The **Exhibit** also illustrates City checks were issued to Walmart for pet supplies; a prescription; over-the-counter health and beauty items; baby items such as diapers, bottles, and baby food; household items such as a toaster and accent rugs; clothing; cleaning wipes; and candy. According to City officials, there would be no need for Ms. Eccleston to purchase these items for the City. As a result, these items are also identified in the **Exhibit** as improper.

The \$17,067.69 of improper purchases and the \$1,345.60 of unsupported disbursements listed in **Exhibit E** are included in **Exhibit A**.

**Alliant Energy** – Electrical service for City operations is provided by Alliant Energy. As previously stated, City obligations were to be paid by checks issued from the City's checking accounts. However, when we reviewed the City's bank statements, we identified both checks and electronic payments to Alliant Energy.

City officials were unable to locate copies of all the Alliant Energy bills for the City's accounts. As a result, we contacted Alliant Energy and obtained billing and payment histories for the City's Alliant Energy accounts and the Alliant Energy accounts for properties associated with Ms. Eccleston. We matched payments from the City's bank accounts to the billing and payment histories provided by Alliant Energy and identified 15 payments totaling \$9,665.19 which were applied to the accounts for "Look Buy & Enjoy" (aka "Hungry Cow at The Book Barn") and the address of Ms. Eccleston's personal residence. **Exhibit F** lists the 15 payments.

As illustrated by the **Exhibit**, the payments ranged from \$200.00 to \$1,836.29 and nine of the payments were for even dollar amounts. The \$9,665.19 of payments made on accounts associated with Ms. Eccleston are included in **Exhibit A** as improper disbursements.

**Other Vendors** – During our review of the bank statements and redeemed checks, we identified payments to other vendors which we classified as improper and unsupported. Based on discussions with City officials and searches on the internet, we identified \$1,967.05 of improper and 827.12 of unsupported disbursements from the City’s bank accounts to various vendors. The improper and unsupported disbursements are listed in **Exhibit G** and the improper disbursements are discussed in the following bullets.

- Look, Buy, & Enjoy – Ms. Eccleston issued a check to Look Buy & Enjoy on April 18, 2017 in the amount of \$600.00. The notation on the memo line of the check stated “Loan – Post Payroll.” Based on information from the Secretary of State’s website, we determined Look Buy & Enjoy, LLC is a registered business entity owned by Tanecia Walker. The website also shows “The Hungry Cow” is a fictitious name listed within the electronic records for Look Buy & Enjoy, LLC.

According to City officials, Ms. Walker and Ms. Eccleston run the Hungry Cow at The Book Barn located in Centerville. According to an internet search, the Hungry Cow at The Book Barn is a coffee shop and bookstore that also serves food. According to City officials, the City would have no reason to do business with the Hungry Cow. City official could not locate any support for the \$600.00 check issued in April 2017. As a result, the \$600.00 is included on **Exhibit A** as an improper disbursement.

- Credit Cards – **Exhibit G** includes three checks issued to “Premier Cr Card” totaling \$355.02 and a check issued to “CAPITAL ONE ARC” for \$300.00. According to City officials, the City does not have a credit card. As a result, these payments are improper disbursements.
- Portfolio Recovery – **Exhibit G** includes a check to “Portfolio Recovery Assoc.” for \$305.30. Portfolio Recovery Associates collects outstanding personal debt. Because the City does not owe debt of this nature, it is an improper disbursement.
- Windstream – **Exhibit G** includes a check to “Windstream” for \$300.00 issued on December 13, 2016. This was the only payment to Windstream identified from the City’s bank accounts during the period of our investigation. Windstream provides phone and internet services in the area of the City. However, the City does not have phone or internet service. As a result, the check is an improper disbursement.
- Centerville Produce – The **Exhibit** includes a \$106.73 payment to Centerville Produce in February 2015. The vendor’s website states it is an “Ag retail store specializing in Livestock Feed and animal nutrition.” According to City officials, the City has no need to make purchases from this vendor. As a result, the check is an improper disbursement.

The \$827.12 of unsupported disbursements listed in the **Exhibit** include payments to vendors such as True Value, Orscheln, and Dollar General. According to City officials, items may occasionally be purchased from vendors of this nature for certain repairs needed within the City. Because City officials could not locate supporting documentation for these disbursements and the disbursements could be personal in nature or for City operations the \$827.12 of disbursements are classified as unsupported. The unsupported disbursements listed in the **Exhibit** also include two checks for which an image of the redeemed check was not available. As a result, we were unable to determine to whom the payments were issued.

The \$1,967.05 of improper and the \$827.12 of unsupported disbursements are included in **Exhibit A**.

The Mayor reviewed copies of the checks listed in **Exhibit G** which were not electronically redeemed and provided a list of checks which included her name on the signature line but for which she reported the signature was not authentic. **Exhibit G** identifies nine of the checks the Mayor identified as not having authentic signatures. The **Exhibit** also identifies the checks that were electronically redeemed for which a copy was not available.

### **Late Fees, Interest, and Penalties**

Using reports obtained from IPERS, we determined the City paid \$1,296.25 of late fees and interest charges because required IPERS reports were not filed and required contributions were not remitted in a timely manner. As the City Clerk, Ms. Eccleston was responsible for ensuring timely payment of all City bills, including IPERS contributions, and ensuring reports were filed in a timely manner.

We also identified a check to the United States Treasury issued on May 16, 2014 for \$549.93 and a check issued to the Internal Revenue Service on July 15, 2014 for \$89.50. Both checks were for penalties related to not properly filing the city's payroll taxes. Had Ms. Eccleston filed the required forms on time, the City would not have incurred these penalties. As a result, these payments are improper disbursements.

The \$1,935.68 of late fees and charges identified are included in **Exhibit A** as improper disbursements.

### **UNCOLLECTED OR UNDEPOSITED SEWER BILLINGS**

As the City Clerk, Ms. Eccleston was responsible for ensuring customers had sewer payment booklets, collecting payments, recording payments from customers, and preparing and making the deposits to the City's bank account. According to City officials, the sewer collections were to be deposited in the sewer checking account rather than the City's general checking account.

As previously stated, the City bills a flat monthly fee for sewer services but does not bill for water or garbage services. The monthly fee is \$38.00 per residential customer and \$50.00 per commercial customer. Based on City records, the fees did not change during the period of our investigation. Also as previously stated, the City does not have an electronic accounting system and uses spreadsheets to track financial transactions.

City officials were able to locate some spreadsheets and manual lists identifying individual sewer payments which Ms. Eccleston provided to the City Council for the period February 1, 2012 through August 31, 2020. However, City officials we spoke with voiced concerns regarding the accuracy and completeness of the spreadsheets and lists prepared by Ms. Eccleston. While some of the spreadsheets and lists agreed with deposits to the City's sewer bank account, the amounts did not consistently agree, and some deposits were not supported by a spreadsheet or listing. In addition, because no one reviewed the spreadsheets and lists, there was not a way to determine if they included all amounts remitted to the City for sewer bills.

During our review of the spreadsheets and listings, we identified individuals who were recorded as "paid" but for which a payment was not deposited to the City's bank account. Because the City did not maintain records which included a history of payments for each sewer account and amounts due for the account, we were unable to determine if these accounts paid in advance or if a payment was made for the account which was not subsequently deposited to the bank. In addition, because the billing documents used by the City are printed in a booklet and not mailed out to account holders each month showing the previous balance, the previous payment, and the current amount due, customers are not able to determine if a payment was not properly applied to their account.

To determine if the expected amount of sewer billing payments were deposited to the City's bank account, we calculated the amount that should have been collected by multiplying the number of residential and commercial sewer accounts by the flat monthly fee for each fiscal year. We also allowed

for a certain amount of billings to be uncollected. Based on information from the current City Clerk, uncollected sewer billings average approximately 14% per month. As a result, we reduced the expected collections by this amount. We then compared the net expected amount to the amount deposited to the City's sewer bank account. **Table 3** compares the amounts deposited each fiscal year from February 1, 2012 through August 31, 2020 to the expected net amount of collections we calculated.

**Table 3**

<b>Fiscal Year</b>	<b>Calculated Gross Billings</b>	<b>Allowance for Uncollected Billings</b>	<b>Expected Net Collections</b>	<b>Deposits per Bank</b>	<b>Under-deposited (Over-deposited) Amounts</b>
2012~	\$ 10,760.00	(1,506.40)	9,253.60	6,695.00	2,558.60
2013	26,280.00	(3,679.20)	22,600.80	22,536.00	64.80
2014	26,736.00	(3,743.04)	22,992.96	21,840.00	1,152.96
2015	27,192.00	(3,806.88)	23,385.12	28,269.80	(4,884.68)
2016	27,192.00	(3,806.88)	23,385.12	21,272.00	2,113.12
2017	26,736.00	(3,743.04)	22,992.96	16,165.00	6,827.96
2018	27,192.00	(3,806.88)	23,385.12	19,466.31	3,918.81
2019	26,736.00	(3,743.04)	22,992.96	14,115.00	8,877.96
2020	26,280.00	(3,679.20)	22,600.80	15,784.00	6,816.80
2021*	4,380.00	(613.20)	3,766.80	3,781.34	(14.54)
Total	\$ 229,484.00	(32,127.76)	197,356.24	169,924.45	27,431.79
Rounded					27,400.00

~ - This period included February 2012 through June 30, 2012.

\* - This period covers only July 2020 through August 31, 2020.

While we used the current delinquency rate, this reduction did not allow for any delinquent accounts to subsequently be paid. According to the current City Clerk, some delinquencies are subsequently paid which would increase the amount of expected net collections. As a result, the under-deposited amounts summarized in the **Table** are a conservative estimate. The **Table** also shows we rounded the amount of net expected collections in excess of the deposits to \$27,400.00.

We scanned the City's general checking account to determine if any sewer deposits were made to the wrong bank account; however, only electronic deposits from the State of Iowa and Wayne County were made to the City's general checking account. Because the City did not maintain sufficient records, we are unable to determine if the amounts due to the City for sewer billings were not collected; collected but not properly deposited; or split between uncollected and not properly deposited. The \$27,400.00 of expected net collections not deposited to the City's bank account is included in **Exhibit A**.

During our testing, we also considered the composition of the deposits made to the City's sewer bank account for the monthly billings for the period this information was available. Using bank records from January 18, 2013 through August 31, 2020, we determined cash deposits totaled \$2,599.34. In addition, from September 1, 2020 through August 30, 2021, cash deposits totaled \$1,898.00, all of which was deposited during April and May 2021. According to the current City Clerk, the cash payments deposited in 2021 were for past due bills received from several residents. The current Clerk also stated residents rarely pay their monthly sewer bills in cash.

## **OTHER ADMINISTRATIVE ISSUES**

**Annual Financial Reports** – Chapter 384.22 of the Code of Iowa requires the City’s Annual Financial Report (AFR) contain a “summary for the preceding fiscal year of all collections and receipts, all accounts due the city, and all expenditures...” The City’s AFRs for the fiscal years ended June 30, 2014 through June 30, 2019 did not agree with the City’s bank balances. Sufficient records were not available to verify the amounts reported in the Annual Financial Reports for this period.

The current City Clerk revised the AFR for the fiscal year ended June 30, 2020 so that it agrees with the City’s bank statement balances at June 30, 2020.

**Oversight** – City officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the City’s operations and maintain the public trust. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Based on our review, we determined City officials did not provide sufficient oversight of the City’s financial transactions and did not:

- Properly review payroll supporting documentation prior to issuance.
- Compare the bill listings to supporting documentation and checks.
- Require and maintain original, itemized receipts for all disbursements, including employee reimbursements, and review the supporting documentation to ensure an appropriate purpose of the disbursements.
- Review the City’s bank statements.
- Request and review bank reconciliations.
- Request and review utility reconciliations.

An agreed-upon procedures report for the period April 1, 2015 through March 31, 2016 and a follow-up report on the status of the periodic examination for the period November 1, 2017 through April 30, 2018 were issued for the City and are available on the Office of Auditor of State’s website. Both reports included recommendations for improvements regarding the following fiduciary areas.

- Segregation of duties related to the handling of cash, receipts, disbursements, payroll, utilities (sewer collections), and financial reporting.
- Reconciliations of utility billings, collections, and delinquent accounts.
- Initial listings of receipts. The reports also disclosed some receipts were kept on hand for over a month prior to deposit to the bank account.
- The City’s Annual Financial Report required by section 384.22 of the Code of Iowa did not agree with the City’s records.
- Noncompliance with a number of requirements established by the *Code of Iowa*.

Had City officials developed and implemented policies and procedures to segregate duties, review bank reconciliations, required and reviewed sewer reconciliations, and maintained supporting documentation, City officials may have identified undeposited sewer billings and improper disbursements earlier. In addition, the implementation of controls may have reduced the opportunity for the City’s funds to be improperly disbursed or not properly deposited.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the City of Promise City to perform bank reconciliations, process receipts, disbursements, and payroll. 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. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former City Clerk had control over each of the following areas:
- 1) Receipts – opening mail, collecting, posting to the accounting records, and preparing and making bank deposits,
  - 2) Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing, and distributing checks, and posting to the accounting records,
  - 3) Payroll – calculating payroll amounts, preparing, signing, and distributing checks, posting payments to the accounting records, and filing required payroll reports,
  - 4) Sewer billings – preparing and distributing billings booklets, receipting and depositing collections, recording collections from customers, and preparing and making bank deposits,
  - 5) Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
  - 6) Reporting – preparing City Council meeting minutes and financial reports, including monthly City Clerk reports

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the Clerk and City Council members. In addition, the Mayor and City Council members should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

Bank statements should be delivered to and reviewed by an official who does not collect or disburse City funds and bank reconciliations should be performed on a monthly basis. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Payroll – The former City Clerk was authorized to receive a gross salary of \$200 per month. City officials were to approve any additional payments. During our review of payroll, we identified the following concerns:
- Ms. Eccleston issued herself \$13,211.59 of unauthorized checks and checks in excess of the authorized payroll amount.
  - Ms. Eccleston issued \$939.88 of unauthorized checks and checks in excess of the authorized amount to the part-time Public Works employee.
  - Because Ms. Eccleston did not withhold the proper amount of IPERS contributions and/or FICA amounts from gross pay when preparing payroll checks, the City paid excess payroll costs for the employees.

Recommendation – City Council members or a designated member should review and approve the Clerk’s payroll for each pay period. The review and approval should be documented by the signature or initials of the reviewer and the date of approval.

In addition, City officials should implement procedures to ensure appropriate payroll records are maintained. City officials should also periodically review payroll records to ensure payroll is calculated properly.

C. Disbursements – During our review of the City’s disbursements, the following concerns were identified:

- We identified \$11,761.99 of unauthorized reimbursements to Ms. Eccleston and an additional \$9,665.19 of payments to Alliant Energy for Ms. Eccleston’s personal utility bills.
- We identified \$17,067.69 of personal purchases made from Walmart and \$1,967.05 of personal purchases from other vendors with checks issued from the City’s bank account.
- Disbursements were not consistently supported by invoices or other documentation.
- Not all disbursements were approved by the City Council.
- The City incurred late fees, interest, and penalties because the former City Clerk did not pay certain City obligations in a timely manner.

Recommendation – All City disbursements should be approved by the City Council prior to payment, with the exception of those specifically allowed by a policy approved by the City Council. For those disbursements paid prior to City Council approval, a listing should be provided to the City Council at the next meeting for review and approval. All payments should be remitted in a timely manner to ensure late fees are not incurred. To strengthen internal control, each check should be prepared and signed by one person and detailed supporting documentation and invoices should be provided, along with the check, to an independent individual for review and countersignature.

D. Reconciliation of Sewer Billings, Collections, and Delinquent Accounts – The former City Clerk had sole responsibility for ensuring customers had sewer payment booklets, collecting payments, and recording the payments from customers. We determined reconciliations of sewer billings and collections and delinquent accounts were not required, prepared, or reviewed by the City Council.

In addition, the amount deposited to the City’s bank account for sewer services for the period February 1, 2012 through August 31, 2020 was approximately \$27,400.00 less than the expected collections. Because the City did not maintain sufficient records, we are unable to determine if the amounts due to the City for sewer billings were not collected; collected but not properly deposited; or split between uncollected and not properly deposited.

Also, the City did not maintain records which included a history of payments collected and amounts due for each sewer account. As a result, it is not possible to determine if certain accounts made payments in advance or if a payment was made for an account which was not subsequently deposited to the bank. Because the billing documents used by the City are printed in a booklet and not mailed out to account holders each month showing the previous balance, the previous payment, and the current amount due, customers are not able to identify if payments are properly applied to their account.

Recommendation – City officials should ensure an accounting system which facilitates payment preparation, accounts receivable management, bank reconciliations, and financial reporting is established. The system should also allow for accurately summarizing monthly sewer billings,

the amounts collected, and amounts due for each customer's sewer account. The information from the accounting system should be periodically shared with individual account holders to allow the customers to verify the propriety of the recorded transactions.

City officials should establish procedures to ensure sewer billings are reconciled to subsequent collections and delinquent accounts recorded in the accounting system for each billing period. The City Council, or independent individual designated by the City Council, should review the reconciliations and monitor delinquencies. Delinquent accounts should not be written off without City Council approval.

- E. Annual Financial Report – Chapter 384.22 of the Code of Iowa requires the City's Annual Financial Report contain a "summary for the preceding fiscal year of all collections and receipts, all accounts due the city, and all expenditures..." The City's Annual Financial Reports for the fiscal years ended June 30, 2014 through June 30, 2019 did not agree with the City's bank balances. Sufficient records were not available to verify the amounts reported in the Annual Financial Reports for this period.

Recommendation – The City should ensure all Annual Financial Reports are accurately prepared and supported by sufficient accounting records and bank statements.

- F. Oversight by City Officials – City officials have a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

An agreed-upon procedures report for the period April 1, 2015 through March 31, 2016 and a follow-up report on the status of the periodic examination for the period November 1, 2017 through April 30, 2018 included recommendations for improvements regarding the City officials' fiduciary responsibility. As a result, City officials should have been aware controls needed to be improved.

Based on our observations and the procedures we performed, we determined City officials failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls permitted an employee to exercise too much control over the operations of the City.

Recommendation – Oversight by City officials is essential and should be an ongoing effort. City officials should exercise due care and review all pertinent information. City officials should also ensure sufficient information is prepared and provided to them for making decisions and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

For example, bank statements should be delivered to an official who does not collect or disburse City funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and reviewed by someone independent of other financial responsibilities. In addition, sewer billing reconciliations should be reviewed by City officials. The review should be documented by the signature or initials of the reviewer and the date of the review.

## **Exhibits**

Report on Special Investigation of the  
City of Promise City

Summary of Findings  
For the Period July 1, 2011 through August 31, 2020

<b>Description</b>	<b>Exhibit/Table/ Page Number</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Total</b>
Improper and unsupported disbursements:				
Payments to Debra Eccleston:				
Unauthorized payroll and payroll costs	<b>Exhibit B</b>	\$ 13,211.59	-	13,211.59
Unauthorized reimbursements	<b>Exhibit D</b>	11,761.99	-	11,761.99
Payments to Jacob Steele:				
Unauthorized payroll and payroll costs	<b>Exhibit C</b>	939.88	-	939.88
Disbursements to vendors:				
Walmart	<b>Exhibit E</b>	17,067.69	1,345.60	18,413.29
Alliant Energy	<b>Exhibit F</b>	9,665.19	-	9,665.19
Other vendors	<b>Exhibit G</b>	1,967.05	827.12	2,794.17
Late fees, interest, and penalties	<b>Page 17</b>	1,935.68	-	1,935.68
Total improper and unsupported disbursements		56,549.07	2,172.72	58,721.79
Uncollected or undeposited sewer billings (Rounded)	<b>Table 3</b>	27,400.00	-	27,400.00
Total		\$ 83,949.07	2,172.72	86,121.79

Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Deb Eccleston  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statements or Check Images				Recalculated Pay					
Check Date	Check Number	Memo	Amount	Payroll Month	Authorized Gross Pay	Employee's Share		Authorized Net Pay	
						FICA	IPERS		
09/16/13	3687	^^	\$ 112.52	SEP 2013	\$ 125.00	9.56	7.44	108.00	
10/15/13	3701	^^	112.52	OCT 2013	125.00	9.56	7.44	108.00	
11/05/13	3718	^^	112.52	NOV 2013	125.00	9.56	7.44	108.00	
12/03/13	3733	None	112.52	DEC 2013	125.00	9.56	7.44	108.00	
01/13/14	3750	None	112.52	JAN 2014	125.00	9.56	7.44	108.00	
02/03/14	3763	None	112.52	FEB 2014	125.00	9.56	7.44	108.00	
03/03/14	3779	March 2014 Wages	112.52	MAR 2014	125.00	9.56	7.44	108.00	
04/07/14	3879	None	112.52	APR 2014	125.00	9.56	7.44	108.00	
05/12/14	3894	May Wages	112.52	MAY 2014	125.00	9.56	7.44	108.00	
06/02/14	3905	June 2014 Wages	112.52	JUN 2014	125.00	9.56	7.44	108.00	
07/07/14	3922	None	112.52	JUL 2014	125.00	9.56	7.44	108.00	
08/04/14	3944	None	112.52	AUG 2014	125.00	9.56	7.44	108.00	
09/08/14	3956	None	112.52	SEP 2014	125.00	9.56	7.44	108.00	
10/06/14	3853	Oct Wages - Clerk	180.84	OCT 2014	200.00	15.30	11.90	172.80	
10/15/14	3862 *	Sewer Audit Bonus	1,000.00		-	-	-	-	
11/10/14	3961 *	Nov Wages	300.00	NOV 2014	200.00	15.30	11.90	172.80	
12/01/14	3974	IPERS 11.90/Taxes 15.30	172.80	DEC 2014	200.00	15.30	11.90	172.80	
12/01/14	3975 *	Payroll	500.00		-	-	-	-	
12/15/14	3981 *	Payroll	400.00		-	-	-	-	
12/31/14	3983 *	12/22-12/31 Wages	300.00		-	-	-	-	

Unauthorized Payments

Additional Monthly Pay Checks	Bonus, Special, or Back Pay	Even Dollar Amounts	Greater than Authorized	Withholding amounts incorrectly calculated	Total
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	4.52 //	4.52
-	-	-	-	8.04 //	8.04
-	1,000.00	-	-	-	1,000.00
-	-	-	127.20	-	127.20
-	-	-	-	-	-
-	-	500.00	-	-	500.00
-	-	400.00	-	-	400.00
-	-	300.00	-	-	300.00

Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Deb Eccleston  
For the Period July 1, 2011 through August 31, 2020

<b>Per Bank Statements or Check Images</b>				<b>Recalculated Pay</b>				
<b>Check Date</b>	<b>Check Number</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll Month</b>	<b>Authorized Gross Pay</b>	<b>Employee's Share</b>		<b>Authorized Net Pay</b>
						<b>FICA</b>	<b>IPERS</b>	
01/05/15	3996	Payroll	172.80	JAN 2015	200.00	15.30	11.90	172.80
01/05/15	3998 *	Audit Wages	350.00		-	-	-	-
01/21/15	3989 *	Jan Wages	300.00		-	-	-	-
02/02/15	4022 *	Feb Wages 2015	319.45	FEB 2015	200.00	15.30	11.90	172.80
02/11/15	4031	Feb 2015 Payroll	172.80		-	-	-	-
02/11/15	4033 *	Payroll	322.80		-	-	-	-
03/02/15	4044	Mar payroll	172.80	MAR 2015	200.00	15.30	11.90	172.80
03/13/15	4050 *	payroll	425.00		-	-	-	-
04/06/15	4009	Payroll Apr 2015	172.80	APR 2015	200.00	15.30	11.90	172.80
04/06/15	4016 *	None	172.80		-	-	-	-
05/04/15	4019	None	172.80	MAY 2015	200.00	15.30	11.90	172.80
06/01/15	3799 *	June Payroll	172.80	JUN 2015	200.00	15.30	11.90	172.80
06/25/15	3806 *	July Payroll	172.80		-	-	-	-
06/25/15	3805	June Payroll	172.80		-	-	-	-
07/06/15	3817	July Payroll	172.80	JUL 2015	200.00	15.30	11.90	172.80
08/03/15	3831	Aug Payroll	172.80	AUG 2015	200.00	15.30	11.90	172.80
09/14/15	4085	Sept 2015 Wages	172.80	SEP 2015	200.00	15.30	11.90	172.80
10/05/15	4097 *	None	172.80	OCT 2015	200.00	15.30	11.90	172.80
11/02/15	4102 *	None	172.80		-	-	-	-
11/02/15	4117	Nov 2015 Wages	172.80	NOV 2015	200.00	15.30	11.90	172.80

Unauthorized Payments

Additional Monthly Pay Checks	Bonus, Special, or Back Pay	Even Dollar Amounts	Greater than Authorized	Withholding amounts incorrectly calculated	Total
-	-	-	-	-	-
-	350.00	-	-	-	350.00
-	-	300.00	-	-	300.00
-	-	-	146.65	-	146.65
172.80	-	-	-	-	172.80
322.80	-	-	-	-	322.80
-	-	-	-	-	-
-	-	425.00	-	-	425.00
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	-	-	-	-	-
-	-	-	-	-	-
172.80	-	-	-	-	172.80
172.80	-	-	-	-	172.80
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	-	-	-	-	-

Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Deb Eccleston  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statements or Check Images				Recalculated Pay				
Check Date	Check Number	Memo	Amount	Payroll Month	Authorized Gross Pay	Employee's Share		Authorized Net Pay
						FICA	IPERS	
11/02/15	4116	Oct 2015 Wages	172.80		-	-	-	-
12/07/15	4130	Dec Payroll	172.80	DEC 2015	200.00	15.30	11.90	172.80
12/07/15	4141 *	Wages	172.80		-	-	-	-
01/04/16	4147	Jan 2016 Payroll	172.80	JAN 2016	200.00	15.30	11.90	172.80
02/08/16	4159	None	172.80	FEB 2016	200.00	15.30	11.90	172.80
03/07/16	4167 *	None	172.80		-	-	-	-
03/07/16	4178	None	172.80	MAR 2016	200.00	15.30	11.90	172.80
03/30/16	4203 *	None	172.80		-	-	-	-
04/04/16	4189	None	172.80	APR 2016	200.00	15.30	11.90	172.80
05/02/16	4239	None	172.80	MAY 2016	200.00	15.30	11.90	172.80
06/06/16	4252	None	172.80	JUN 2016	200.00	15.30	11.90	172.80
06/20/16	4170 *	None	172.80		-	-	-	-
07/05/16	4214	None	172.80	JUL 2016	200.00	15.30	11.90	172.80
08/01/16	4267	None	172.80	AUG 2016	200.00	15.30	11.90	172.80
09/14/16	4276	None	172.80	SEP 2016	200.00	15.30	11.90	172.80
09/30/16	4229 *	Bonus - Audit/Grant	600.00		-	-	-	-
10/03/16	4290	None	172.80	OCT 2016	200.00	15.30	11.90	172.80
11/07/16	4335	None	172.80	NOV 2016	200.00	15.30	11.90	172.80
11/21/16	4345 *	Special mtg	172.80		-	-	-	-
01/04/17	4308 *	Nov/Dec pay	345.60	DEC 2016	200.00	15.30	11.90	172.80

Unauthorized Payments

Additional Monthly Pay Checks	Bonus, Special, or Back Pay	Even Dollar Amounts	Greater than Authorized	Withholding amounts incorrectly calculated	Total
172.80	-	-	-	-	172.80
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	-	-	-	-	-
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	600.00	-	-	-	600.00
-	-	-	-	-	-
-	-	-	-	-	-
-	172.80	-	-	-	172.80
172.80	-	-	-	-	172.80

Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Deb Eccleston  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statements or Check Images				Recalculated Pay				
Check Date	Check Number	Memo	Amount	Payroll Month	Authorized Gross Pay	Employee's Share		Authorized Net Pay
						FICA	IPERS	
01/09/17	4313	Dec 2016/Jan 2017	345.60	JAN 2017	200.00	15.30	11.90	172.80
01/25/17	4320 *	Dec/Jan Wages	345.00		-	-	-	-
02/06/17	4356 *	Feb Payroll	329.70	FEB 2017	200.00	15.30	11.90	172.80
02/10/17	4360	Feb Payroll	172.80		-	-	-	-
03/06/17	4379 *	Bonus	625.00		-	-	-	-
03/13/17	4387	None	172.80	MAR 2017	200.00	15.30	11.90	172.80
04/03/17	4402	None	172.80	APR 2017	200.00	15.30	11.90	172.80
04/18/17	4406 *	Post Pay	235.00		-	-	-	-
05/01/17	4419	None	172.80		-	-	-	-
05/01/17	4420 *	payroll	235.00	MAY 2017	200.00	15.30	11.90	172.80
06/05/17	4436	None	172.80	JUN 2017	200.00	15.30	11.90	172.80
07/03/17	4456	July payroll	172.80	JUL 2017	200.00	15.30	11.90	172.80
08/07/17	4473	None	172.80	AUG 2017	200.00	15.30	11.90	172.80
09/11/17	4484 *	payroll	172.80	SEP 2017	200.00	15.30	11.90	172.80
09/11/17	4486 *	Audit Bonus	300.00		-	-	-	-
09/11/17	4483	payroll	172.80		-	-	-	-
10/02/17	4503	payroll	172.80	OCT 2017	200.00	15.30	11.90	172.80
10/20/17	221 ^ *	Back pay	425.92		-	-	-	-
11/06/17	4506 *	None	172.80	NOV 2017	200.00	15.30	11.90	172.80
11/25/17	4519 *	Nov payroll	200.00		-	-	-	-

Unauthorized Payments

Additional Monthly Pay Checks	Bonus, Special, or Back Pay	Even Dollar Amounts	Greater than Authorized	Withholding amounts incorrectly calculated	Total
172.80	-	-	-	-	172.80
345.00	-	-	-	-	345.00
-	-	-	156.90	-	156.90
172.80	-	-	-	-	172.80
-	625.00	-	-	-	625.00
-	-	-	-	-	-
-	-	-	-	-	-
-	235.00	-	-	-	235.00
172.80	-	-	-	-	172.80
-	-	-	62.20	-	62.20
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	300.00	-	-	-	300.00
172.80	-	-	-	-	172.80
-	-	-	-	-	-
-	425.92	-	-	-	425.92
-	-	-	-	-	-
-	-	200.00	-	-	200.00

Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Deb Eccleston  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statements or Check Images				Recalculated Pay				
Check Date	Check Number	Memo	Amount	Payroll Month	Authorized Gross Pay	Employee's Share		Authorized Net Pay
						FICA	IPERS	
12/04/17	4524	Nov/Dec payroll	345.60	DEC 2017	200.00	15.30	11.90	172.80
01/02/18	4541	None	172.80	JAN 2018	200.00	15.30	11.90	172.80
02/05/18	4556	payroll	172.80	FEB 2018	200.00	15.30	11.90	172.80
03/05/18	4571	None	172.80		-	-	-	-
03/05/18	4572 *	None	172.80	MAR 2018	200.00	15.30	11.90	172.80
03/15/18	4573 *	None	172.80		-	-	-	-
04/02/18	4584	April 2018	172.80	APR 2018	200.00	15.30	11.90	172.80
04/25/18	4590 *	payroll	172.80		-	-	-	-
05/07/18	4598	payroll May 2018	172.80	MAY 2018	200.00	15.30	11.90	172.80
05/15/18	4605 *	payroll + bonus	270.80		-	-	-	-
06/04/18	4614	payroll	172.80	JUN 2018	200.00	15.30	11.90	172.80
06/11/18	4616 *	None	172.80		-	-	-	-
06/29/18	235 ^ *	Audit-Salary	345.60		-	-	-	-
07/02/18	4723 *	None	172.80	JUL 2018	200.00	15.30	12.58	172.12
07/02/18	241 ^	Payroll - July 2018	172.80		-	-	-	-
08/06/18	4737	None	172.80	AUG 2018	200.00	15.30	12.58	172.12
09/03/18	4627	None	172.80	SEP 2018	200.00	15.30	12.58	172.12
09/21/18	4630 *	None	345.60		-	-	-	-
10/15/18	4643	Payroll - Oct 2018	172.80	OCT 2018	200.00	15.30	12.58	172.12
11/05/18	4647	None	172.80	NOV 2018	200.00	15.30	12.58	172.12

Unauthorized Payments

Additional Monthly Pay Checks	Bonus, Special, or Back Pay	Even Dollar Amounts	Greater than Authorized	Withholding amounts incorrectly calculated	Total
172.80	-	-	-	-	172.80
-	-	-	-	-	-
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	-	-	-	-	-
-	270.80	-	-	-	270.80
-	-	-	-	-	-
172.80	-	-	-	-	172.80
-	345.60	-	-	-	345.60
-	-	-	-	0.68 ~	0.68
172.80	-	-	-	-	172.80
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
345.60	-	-	-	-	345.60
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68

Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Deb Eccleston  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statements or Check Images				Recalculated Pay				
Check Date	Check Number	Memo	Amount	Payroll Month	Authorized Gross Pay	Employee's Share		Authorized Net Pay
						FICA	IPERS	
11/14/18	4653 *	2 mth wages	492.52		-	-	-	-
12/11/18	4667	None	172.80	DEC 2018	200.00	15.30	12.58	172.12
				JAN 2019	200.00	15.30	12.58	172.12
02/04/19	4694	Jan/Feb 2019	345.60	FEB 2019	200.00	15.30	12.58	172.12
03/20/19	4711 *	Budget Comp	725.00		-	-	-	-
04/01/19	4716	Feb/Mar Payroll	345.60	MAR 2019	200.00	15.30	12.58	172.12
04/08/19	4718 *	None	325.00	APR 2019	200.00	15.30	12.58	172.12
05/14/19	4751	None	172.80	MAY 2019	200.00	15.30	12.58	172.12
06/03/19	4763	None	172.80	JUN 2019	200.00	15.30	12.58	172.12
07/01/19	4777	None	172.80	JUL 2019	200.00	15.30	12.58	172.12
08/05/19	4793	Payroll	172.80	AUG 2019	200.00	15.30	12.58	172.12
09/11/19	4823	None	172.80	SEP 2019	200.00	15.30	12.58	172.12
10/14/19	4818	Oct 2019	172.80	OCT 2019	200.00	15.30	12.58	172.12
11/04/19	4836	None	172.80	NOV 2019	200.00	15.30	12.58	172.12
12/02/19	4844	None	172.80	DEC 2019	200.00	15.30	12.58	172.12
01/07/20	4857	None	172.80	JAN 2020	200.00	15.30	12.58	172.12
02/04/20	4870	None	172.80	FEB 2020	200.00	15.30	12.58	172.12
03/06/20	4886	None	345.60	MAR 2020	200.00	15.30	12.58	172.12
				APR 2020	200.00	15.30	12.58	172.12
05/04/20	4896	None	172.80	MAY 2020	200.00	15.30	12.58	172.12

Unauthorized Payments

Additional Monthly Pay Checks	Bonus, Special, or Back Pay	Even Dollar Amounts	Greater than Authorized	Withholding amounts incorrectly calculated	Total
492.52	-	-	-	-	492.52
-	-	-	-	0.68 ~	0.68
-	-	-	-	-	-
-	-	-	-	1.36 ~	1.36
-	725.00	-	-	-	725.00
172.80	-	-	-	0.68 ~	173.48
-	-	-	152.20	0.68 ~	152.88
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68

Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Deb Eccleston  
For the Period July 1, 2011 through August 31, 2020

<b>Per Bank Statements or Check Images</b>				<b>Recalculated Pay</b>				
<b>Check Date</b>	<b>Check Number</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll Month</b>	<b>Authorized Gross Pay</b>	<b>Employee's Share</b>		<b>Authorized Net Pay</b>
						<b>FICA</b>	<b>IPERS</b>	
06/01/20	4911	<i>None</i>	172.80	JUN 2020	200.00	15.30	12.58	172.12
07/06/20	4917	<i>None</i>	172.80	JUL 2020	200.00	15.30	12.58	172.12
Total			<u>\$ 26,694.59</u>		<u>\$ 15,625.00</u>	<u>1,195.28</u>	<u>946.72</u>	<u>13,483.00</u>

Note: Auditor's notations are in italics.

^^ - Images of checks redeemed prior to 12/01/13 were not available. These payments were identified on the bank statements by amount. The date shown is the redemption date.

^ - From the City's sewer checking account. All others from general operating checking account.

// - Unable to determine how FICA and IPERS withholdings were calculated and accuracy of the individual amounts withheld.

~ - Variance resulted from incorrect rate used to calculate the employee's share of the IPERS contribution.

\* - Mayor reported the signature on the check is not authentic.

**Unauthorized Payments**

<b>Additional Monthly Pay Checks</b>	<b>Bonus, Special, or Back Pay</b>	<b>Even Dollar Amounts</b>	<b>Greater than Authorized</b>	<b>Withholding amounts incorrectly calculated</b>	<b>Total</b>
-	-	-	-	0.68 ~	0.68
-	-	-	-	0.68 ~	0.68
5,307.52	5,050.12	2,125.00	645.15	83.80	13,211.59

Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Jake Steele  
For the Period July 1, 2011 through August 31, 2020

<b>Per Bank Statements / Check Images</b>				<b>Recalculated</b>	
<b>Date ~</b>	<b>Check Number</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll Month</b>	<b>Authorized Gross Pay</b>
05/09/12	101	<i>No Image</i>	\$ 180.84	MAY 2012	\$ 200.00
06/22/12	103	<i>No Image</i>	180.84	JUN 2012	200.00
07/31/12	104	<i>No Image</i>	180.84	JUL 2012	200.00
08/31/12	106	<i>No Image</i>	180.84	AUG 2012	200.00
10/05/12	108	<i>No Image</i>	180.04	SEP 2012	200.00
10/16/12	110	<i>No Image</i>	180.04	OCT 2012	200.00
12/04/12	111	<i>No Image</i>	180.04	NOV 2012	200.00
12/26/12	113	Dec. 2012 Wages	180.04	DEC 2012	200.00
01/18/13	114	Jan. 2013 Wages	180.04	JAN 2013	200.00
02/25/13	115	Feb 2013	180.04	FEB 2013	200.00
03/18/13	116	Mar 2013	180.04	MAR 2013	200.00
03/28/13	117	April 2013	180.04	APR 2013	200.00
05/15/13	119	May 2013	180.04	MAY 2013	200.00
06/16/13	120	June 2013	180.04	JUN 2013	200.00
07/14/13	124	July 2013 Wages	180.84	JUL 2013	200.00
08/18/13	125	Aug 2013 Wages	180.04	AUG 2013	200.00
09/18/13	126	Sept 2013 Wages	180.84	SEP 2013	200.00
11/04/13	129	Oct Wages	180.84	OCT 2013	200.00
11/13/13	130	Nove 2013 Wages	180.84	NOV 2013	200.00
12/14/13	133	Dec 2013 Wages	180.84	DEC 2013	200.00
01/20/14	135	Jan 2014	180.84	JAN 2014	200.00
02/28/14	136	Feb 2014 Wages	180.84	FEB 2014	200.00
03/04/14	137	March 2014	180.84	MAR 2014	200.00
04/09/14	138	April 2014	180.84	APR 2014	200.00
05/27/14	140	May 2014	180.84	MAY 2014	200.00
06/22/14	142	June 2014	180.84	JUN 2014	200.00
07/17/14	144	July 2014	180.84	JUL 2014	200.00
08/15/14	147	Aug 2014	180.84	AUG 2014	200.00
10/01/14	149	Sep 2014	180.84	SEP 2014	200.00
10/15/14	150	Oct 2014	180.84	// OCT 2014	200.00
12/15/14	156	Payroll (Dec 2014)	172.80	DEC 2014	200.00
01/16/15	158	Jan 2015 Wages	172.80	JAN 2015	200.00



Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Jake Steele  
For the Period July 1, 2011 through August 31, 2020

<b>Per Bank Statements / Check Images</b>				<b>Recalculated</b>	
<b>Date ~</b>	<b>Check Number</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll Month</b>	<b>Authorized Gross Pay</b>
02/11/15	159	Feb 2015 Payroll	172.80	FEB 2015	200.00
03/21/15	161	Mar 2015 Payroll	172.80	MAR 2015	200.00
04/12/15	163	April 2015 Payroll	172.80	APR 2015	200.00
05/15/15	164	May 2015 Payroll	172.80	MAY 2015	200.00
06/17/15	167	June Payroll	172.80	JUN 2015	200.00
07/12/15	169	July Payroll	172.80	JUL 2015	200.00
08/09/15	170	Aug Payroll	172.80	AUG 2015	200.00
09/27/15	172	Sept 2015	172.80	SEP 2015	200.00
10/15/15	173	Oct Payroll	172.80	OCT 2015	200.00
11/17/15	176	Nov 2015 Wages	172.80	NOV 2015	200.00
12/25/15	177	Dec Payroll	172.80	DEC 2015	200.00
01/11/16	178	January 2016	172.80	JAN 2016	200.00
02/10/16	179	Feb 2016 Payroll	172.80	FEB 2016	200.00
03/20/16	180	March 2016 Payroll	172.80	MAR 2016	200.00
04/20/16	183	April 2016 Payroll	172.80	APR 2016	200.00
05/27/16	184	May 2016 Payroll	172.80	MAY 2016	200.00
06/16/16	185	June 2016 Payroll	172.80	JUN 2016	200.00
07/15/16	187	July Payroll	172.80	JUL 2016	200.00
08/08/16	189	Aug Payroll	172.80	AUG 2016	200.00
09/14/16	192	<i>None</i>	172.80	SEP 2016	200.00
10/09/16	193	Oct Payroll	172.80	OCT 2016	200.00
11/01/16	195	Nov 2016	172.80	NOV 2016	200.00
12/13/16	197	Dec 2016 Payroll	172.80	DEC 2016	200.00
01/15/17	201	Jan 2017 Payroll	172.80	JAN 2017	200.00
02/15/17	203	Feb payroll	172.80	FEB 2017	200.00
03/12/17	204	<i>None</i>	172.80	MAR 2017	200.00
04/28/17	206	April 2017 Payroll	172.80	APR 2017	200.00
05/11/17	207	May 2017 Payroll	172.80	MAY 2017	200.00
06/16/17	208	June 2017	172.80	JUN 2017	200.00
07/09/17	212	July Wages	172.80	JUL 2017	200.00
08/19/17	215	Aug 2017	172.80	AUG 2017	200.00



Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Jake Steele  
For the Period July 1, 2011 through August 31, 2020

<b>Per Bank Statements / Check Images</b>				<b>Recalculated</b>	
<b>Date ~</b>	<b>Check Number</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll Month</b>	<b>Authorized Gross Pay</b>
09/20/17	219	Sept Payroll	172.80	SEP 2017	200.00
			-	OCT 2017	200.00
11/11/17	222	Oct/Nov 2017	345.60 ←	NOV 2017	200.00
12/16/17	223	Dec 2017	172.80	DEC 2017	200.00
01/07/18	224	Jan 2018 Payroll	172.80	JAN 2018	200.00
02/11/18	228	None	172.80	FEB 2018	200.00
03/18/18	230	None	172.80	MAR 2018	200.00
04/22/18	231	April Payroll	172.80	APR 2018	200.00
05/14/18	232	May 2018	172.80	MAY 2018	200.00
06/21/18	233	June Wages	172.80	JUN 2018	200.00
07/22/18	243	July 2018	172.80	JUL 2018	200.00
08/26/18	245	None	172.80	AUG 2018	200.00
10/03/18	246	Aug/Sept 2018	345.60	SEP 2018	200.00
				OCT 2018	200.00
11/25/18	247	Oct/Nov 2018	345.60 ←	NOV 2018	200.00
12/25/18	249	Dec 2018	172.80	DEC 2018	200.00
01/30/19	4685	^ Jan 2019	172.80	JAN 2019	200.00
01/30/19	4686	^ Feb 2019	172.80	FEB 2019	200.00
03/10/19	4702	^ Feb/Mar 2019	345.60	MAR 2019	200.00
				APR 2019	200.00
05/23/19	4755	^ April/May 2019	345.60 ←	MAY 2019	200.00
			-	JUN 2019	200.00
07/27/19	1002	(2 Mths)	345.60 ←	JUL 2019	200.00
08/25/19	1003	Aug/Sept 2019	345.60	AUG 2019	200.00
09/22/19	1007	Payroll	172.80	SEP 2019	200.00
10/25/19	1008	None	172.80	OCT 2019	200.00
			-	NOV 2019	200.00
12/08/19	1009	Nov/Dec	345.60 ←	DEC 2019	200.00
01/10/20	1011	Jan 2020	172.80	JAN 2020	200.00
02/25/20	1013	None	172.80	FEB 2020	200.00
03/23/20	1014	None	172.80	MAR 2020	200.00
05/01/20	1016	April 2020	172.08	APR 2020	200.00

<b>Pay</b>			<b>Unauthorized Payments</b>		
<b>Employee's Share</b>		<b>Authorized Net Pay</b>	<b>Withholding amounts incorrectly calculated</b>	<b>Greater than Authorized</b>	<b>Total</b>
<b>FICA</b>	<b>IPERS</b>				
15.30	11.90	172.80	-	-	-
15.30	11.90	172.80	-	-	-
15.30	11.90	172.80	-	-	-
15.30	11.90	172.80	-	-	-
15.30	11.90	172.80	-	-	-
15.30	11.90	172.80	-	-	-
15.30	11.90	172.80	-	-	-
15.30	11.90	172.80	-	-	-
15.30	11.90	172.80	-	-	-
15.30	11.90	172.80	-	-	-
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	172.80	173.48
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	172.80	173.48
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	172.80	173.48
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	(0.04)	-	(0.04)

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Report on Special Investigation of the  
City of Promise City

Unauthorized Payroll Amounts to/for Jake Steele  
For the Period July 1, 2011 through August 31, 2020

<b>Per Bank Statements / Check Images</b>				<b>Recalculated</b>	
<b>Date ~</b>	<b>Check Number</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll Month</b>	<b>Authorized Gross Pay</b>
05/31/20	1015	April/May 2020	345.60	MAY 2020	200.00
06/21/20	1020	June 2020	172.80	JUN 2020	200.00
07/30/20	1022	July 2020	172.80	JUL 2020	200.00
Total			<u>\$ 17,857.28</u>		<u>\$ 19,600.00</u>

NOTE: Auditor's notations are in italics.

// - A check payable to Mr. Steel for November 2014 wages was not redeemed from the City's checking accounts.

^ - From the City's general operating checking account. All others from sewer checking account.

~ - Date shown is the check date or the cleared date when a check image was not available.

<b>Pay</b>			<b>Unauthorized Payments</b>		
<b>Employee's Share</b>		<b>Authorized Net Pay</b>	<b>Withholding amounts incorrectly calculated</b>	<b>Greater than Authorized</b>	<b>Total</b>
<b>FICA</b>	<b>IPERS</b>				
15.30	12.58	172.12	0.68	172.80	173.48
15.30	12.58	172.12	0.68	-	0.68
15.30	12.58	172.12	0.68	-	0.68
1,499.40	1,183.20	16,917.40	248.68	691.20	939.88

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

Report on Special Investigation of the  
City of Promise City

Unauthorized Reimbursement Checks to Deb Eccleston  
For the Period July 1, 2011 through August 31, 2020

<b>Per Check Image</b>				
<b>Check Date</b>	<b>Check Number</b>	<b>Memo</b>	<b>Amount</b>	
11/10/14	3869	<i>None</i>	\$	180.84
12/01/14	3968	^ Refund for Supplies		400.00
03/05/15	4047	^ Reimbursement		457.20
05/04/15	3784	^ Refund - Computer		423.47
05/21/15	3792	^ <i>None</i>		932.46
12/22/15	4132	^ <i>None</i>		200.00
01/04/16	4156	^ <i>None</i>		200.00
02/26/16	4166	^ Computer Refund		300.00
04/04/16	4190	^ Refund		423.75
05/02/16	4204	^ <i>None</i>		325.00
05/16/16	4197	^ PC Tables		625.00
06/02/16	4261	^ <i>None</i>		325.00
06/23/16	4263	^ <i>None</i>		300.00
09/05/16	4281	^ <i>None</i>		275.50
09/26/16	4283	^ <i>None</i>		225.00
10/03/16	4321	^ <i>None</i>		725.00
10/13/16	4327	^ Alliant Transfer		600.00
11/15/16	4336	^ <i>None</i>		319.24
02/13/17	4363	^ Refund for flags		600.00
03/31/17	4395	^ <i>None</i>		321.52
05/15/17	4426	^ <i>None</i>		293.75
05/26/17	4429	^ <i>None</i>		545.93
06/16/17	4446	^ <i>None</i>		272.80
06/20/17	4448	^ <i>None</i>		345.00
09/24/17	4492	^ <i>None</i>		325.00
10/03/17	4505	^ Refund Computer Repairs		541.23
12/04/17	4535	^ <i>None</i>		230.00
06/04/18 ~	4615	^ <i>None</i>		270.80
07/18/18	4731	^ <i>None</i>		272.80
09/03/18	4628	^ <i>None</i>		280.70
10/10/18	4636	^ 806781		225.00
Total			<u>\$</u>	<u>11,761.99</u>

Note: Auditor's notations are in italics.

^ - Mayor reported the signature on the check is not authentic.

~ - Check was dated 06/04/17 which appears incorrect. Redeemed on 06/07/18.

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
09/13/13	3688	\$ 307.67	09/11/13	CLOROX WIPES	1	\$ 4.97
				HAND SOAP	1	2.97
				HAND SOAP	1	2.97
				GLAD13G 45CT	1	7.48
				EZFLAP30GAL	1	7.47
				PUFFS	1	4.47
				PUFFS	1	4.47
				PUFFS	1	(4.47)
				PUFFS PLUS	1	1.47
				PLFFS PLUS	1	1.47
				LRGLINER	1	19.97
				CAT TOY	1	5.27
				WILD PET TOY	1	2.97
				PET TOY	1	2.97
				LNT RLR 50	1	2.57
				POUNCE 6.5OZ	1	1.52
				POUNCE 6.5OZ	1	1.52
				DOG TREAT	1	4.78
				PUP BF 10OZ	1	4.98
				WHISKER 2.1	1	1.07
				WHISKER 2.1	1	1.07
				WHISKER 2.1	1	1.07
				WHISKER 2.1	1	1.07
				CCO BACON CH	1	4.58
				TINY T-BONZ	1	2.98
				RAID FLY	1	4.47
				RAID FLY	1	4.47
				NEON GRN PB	1	0.77
				NEON PINK PB	1	0.77
				TC 24/7 SCP (Tidy Cat Scoopable litter)	1	14.77
				TC 24/7 SCP (Tidy Cat Scoopable litter)	1	14.77
				KNK 30LB	1	18.98
				BEN IB 15.5	1	15.48
				FRK CP 32CT	1	14.72
				ST WWF -20F	1	1.88
				BULB	1	2.24
				G14W DL CFL	1	2.88
				CFL BULB	1	5.44
				BULB	1	2.24
				INDEX CARD	1	0.97
				INDEX CARD	1	0.97
				INDEX CARD	1	0.48
				Z-GRIP ASST	1	2.94
				FLAIR 5 1	1	4.97
				PEN	1	4.97
				MAGIC TP 3PK	1	3.34
				PACK TAPE	1	5.97
				SALES BOOK	1	2.44
				CARDSTOCK	1	3.97
				TAGS	1	1.88
				SHRPIPENBU	1	3.37
				BOOK	1	6.29
				BOOK	1	12.80

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<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
4.97	-	-
2.97	-	-
2.97	-	-
7.48	-	-
7.47	-	-
4.47	-	-
4.47	-	-
(4.47)	-	-
1.47	-	-
1.47	-	-
19.97	-	-
5.27	-	-
2.97	-	-
2.97	-	-
2.57	-	-
1.52	-	-
1.52	-	-
4.78	-	-
4.98	-	-
1.07	-	-
1.07	-	-
1.07	-	-
1.07	-	-
4.58	-	-
2.98	-	-
4.47	-	-
4.47	-	-
0.77	-	-
0.77	-	-
14.77	-	-
14.77	-	-
18.98	-	-
15.48	-	-
14.72	-	-
1.88	-	-
2.24	-	-
2.88	-	-
5.44	-	-
2.24	-	-
0.97	-	-
0.97	-	-
0.48	-	-
2.94	-	-
4.97	-	-
4.97	-	-
3.34	-	-
5.97	-	-
2.44	-	-
3.97	-	-
1.88	-	-
3.37	-	-
6.29	-	-
12.80	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				BOOK	1	16.80
				GOOD PLENTY	1	0.98
				RAISINETS	1	0.98
				WM REESE S P	1	0.98
				BUBBLE WRAP	1	16.97
				TAX		20.06
						<u>307.67</u>
09/30/13	3694	108.10	09/26/13	PILLOWS	1	5.88
				BATH MAT	1	9.96
				BUBBLE WRAP	1	16.97
				PILLOWS	1	5.88
				WASHCLOTH	1	1.97
				WASHCLOTH	1	1.97
				BATH TOWEL	1	3.97
				BATH TOWEL	1	3.97
				COTTON SWABS	1	2.97
				BODY WASH	1	3.47
				DV ADV CR SH	1	2.98
				BOOK	1	18.00
				BOOK	1	16.80
				MACROMIRROR	1	2.98
				DR P/ 7UP	1	1.58
				IA DEPOSIT	1	0.05
				A W ROOTBEER	1	1.58
				IA DEPOSIT	1	0.05
				TAX		7.07
						<u>108.10</u>
10/16/13	3705	44.44	10/14/13	DR P/ 7UP	1	1.58
				IA DEPOSIT	1	0.05
				HOSTESS	1	3.48
				ENVELOPE	1	5.84
				BOOK	1	17.49
				ADDRESS LBL	1	4.44
				ADDRESS LBL	1	4.44
				ADDRESS LBL	1	4.44
				TAX		2.68
						<u>44.44</u>
10/28/13	3707	230.73	10/24/13	APPLE JACKS	1	3.88
				FROOT LOOPS	1	3.88
				RAISIN BRAN	1	3.68
				CC KRISPIES	1	2.98
				BATH TISSUE	1	6.97
				BATH TISSUE	1	6.97
				FACE TISSUE	1	4.47
				GV 160 CT BL	1	3.98
				TIDE LIQUID	1	11.97
				TIDE LIQUID	1	11.97
				FACE TISSUE	1	1.57
				FRISKIE 12PK	1	5.48

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
16.80	-	-
0.98	-	-
0.98	-	-
0.98	-	-
16.97	-	-
20.06	-	-
5.88	-	-
9.96	-	-
16.97	-	-
5.88	-	-
1.97	-	-
1.97	-	-
3.97	-	-
3.97	-	-
2.97	-	-
3.47	-	-
2.98	-	-
18.00	-	-
16.80	-	-
2.98	-	-
1.58	-	-
0.05	-	-
1.58	-	-
0.05	-	-
7.07	-	-
1.58	-	-
0.05	-	-
3.48	-	-
-	5.84	-
17.49	-	-
-	4.44	-
-	4.44	-
-	4.44	-
2.68	-	-
3.88	-	-
3.88	-	-
3.68	-	-
2.98	-	-
6.97	-	-
6.97	-	-
4.47	-	-
3.98	-	-
11.97	-	-
11.97	-	-
1.57	-	-
5.48	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				RD SWT TEA	1	2.98
				HEINZ CRS TO	1	2.96
				HEINZ CRS TO	1	2.96
				GV VIT D MLK	1	3.79
				A H UNSC 28	1	11.78
				FRESH STEP	1	11.67
				KFT CBY SHRD	1	2.58
				1 96 GB	1	5.28
				COTT CHEESE	1	3.23
				HOSTESS	1	3.48
				HOSTESS	1	2.98
				HOSTESS	1	2.00
				BOOK	1	19.97
				CREST WHTNG	1	2.97
				HAIR STYLING	1	3.94
				SHAMPOO	1	4.97
				LAVENDER MB	1	3.50
				0521500700	1	3.28
				CREST PASTE	1	2.97
				MOUTHWASH	1	3.76
				HAIR STYLING	1	3.94
				BODYWASH	1	3.97
				EZ ACETA CAP	1	4.48
				SUD CLD 24	1	5.67
				BODYWASH	1	3.97
				WHITE TEA MB	1	3.50
				NEOSPORIN	1	4.17
				EQ FLEX FAB	1	4.97
				EQ IBUPROFEN	1	4.00
				MUCINEXSINUS	1	10.97
				TAX		12.24
						<u>230.73</u>
10/31/13	3708	143.97	10/29/13	DR P/ 7UP	1	3.33
				IA DEPOSIT	1	0.30
				KITNKAB 16LB (cat food)	1	9.97
				MT DEW	1	4.88
				IA DEPOSIT	1	0.30
				MT DEW	1	4.88
				IA DEPOSIT	1	0.30
				FRISKIE 24PK	1	10.98
				SD CIT2L	1	0.88
				IA DEPOSIT	1	0.05
				DR P/ 7UP	1	1.00
				IA DEPOSIT	1	0.05
				MASTER BLEND	1	3.38
				FOLGERS	1	4.88
				PRINGLES	1	1.50
				PRINGLES	1	1.50
				CM CHOC CRMR	1	3.98
				COFFEEMATE	1	3.18
				NB CHKNBISKI	1	3.88
				CHKN BISCUIT	1	2.50

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<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
2.98	-	-
2.96	-	-
2.96	-	-
3.79	-	-
11.78	-	-
11.67	-	-
2.58	-	-
5.28	-	-
3.23	-	-
3.48	-	-
2.98	-	-
2.00	-	-
19.97	-	-
2.97	-	-
3.94	-	-
4.97	-	-
3.50	-	-
3.28	-	-
2.97	-	-
3.76	-	-
3.94	-	-
3.97	-	-
4.48	-	-
5.67	-	-
3.97	-	-
3.50	-	-
4.17	-	-
4.97	-	-
4.00	-	-
10.97	-	-
12.24	-	-
3.33	-	-
0.30	-	-
9.97	-	-
4.88	-	-
0.30	-	-
4.88	-	-
0.30	-	-
10.98	-	-
0.88	-	-
0.05	-	-
1.00	-	-
0.05	-	-
3.38	-	-
4.88	-	-
1.50	-	-
1.50	-	-
3.98	-	-
3.18	-	-
3.88	-	-
2.50	-	-

Report on Special Investigation of the  
City of Promise City

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				GV SUGAR CAN	1	1.48
				TWIX KING	1	1.24
				PAYDY KING	1	1.24
				STARBUCKS	1	2.86
				61 BLK TWIN	1	26.97
				INK	1	20.97
				COFFEE MAKER	1	19.94
				TAX		7.55
						143.97
11/29/13	3724	423.01	11/26/13	QKR OATMEAL	1	2.50
				RX# 7096490	1	4.00
				SMC10CTMLKCH	1	1.28
				SANWICH BAG	1	2.98
				FLGR INSTANT	1	4.78
				STORAGE BAGS	1	4.38
				COFFEE	1	7.28
				STORAGE BAG	1	4.38
				2GALLON BAGS	1	3.97
				2GALLON BAGS	1	3.97
				POP TARTS	1	3.68
				RAISIN BRAN	1	3.68
				CORN POPS	1	2.96
				18OZ GRP CUP	1	3.88
				FACE TISSUE	1	4.47
				FACE TISSUE	1	4.97
				HOSTESS	1	3.48
				POP TARTS	1	3.68
				FROOT LOOPS	1	3.88
				100CT FORKS	1	5.24
				KNIVES	1	2.84
				100CT FS SPN	1	5.24
				BANANAS	1	1.73
				GLAD13G 45CT	1	7.48
				CC COMP 22LB	1	17.48
				ALPO VS 32OZ	1	3.14
				CINCHSAK30G	1	11.57
				BATH TISSUE	1	9.97
				PAPER TOWELS	1	8.97
				BATH TISSUE	1	9.97
				WHISKAS 30Z	1	1.50
				WHISKAS 30Z	1	1.50
				WHISKAS 30Z	1	1.50
				WHISKER 2.1	1	1.07
				WHISTER 2.1	1	1.07
				WHISKA 2.1OZ	1	1.50
				WHISKAS 30Z	1	1.50
				WHISKAS 30Z	1	1.50
				TEMP FISH	1	1.50
				BB MINI PCH	1	8.98
				DOG TREAT	1	5.50
				FRISKIE 24PK	1	10.98
				FRISKIE 24PK	1	10.98

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.48	-	-
1.24	-	-
1.24	-	-
2.86	-	-
-	26.97	-
-	20.97	-
19.94	-	-
7.55	-	-
2.50	-	-
4.00	-	-
1.28	-	-
2.98	-	-
4.78	-	-
4.38	-	-
7.28	-	-
4.38	-	-
3.97	-	-
3.97	-	-
3.68	-	-
3.68	-	-
2.96	-	-
3.88	-	-
4.47	-	-
4.97	-	-
3.48	-	-
3.68	-	-
3.88	-	-
5.24	-	-
2.84	-	-
5.24	-	-
1.73	-	-
7.48	-	-
17.48	-	-
3.14	-	-
11.57	-	-
9.97	-	-
8.97	-	-
9.97	-	-
1.50	-	-
1.50	-	-
1.50	-	-
1.07	-	-
1.07	-	-
1.50	-	-
1.50	-	-
1.50	-	-
1.50	-	-
8.98	-	-
5.50	-	-
10.98	-	-
10.98	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				QTIPS 1000CT	1	5.97
				QTIPS 1000CT	1	5.97
				TUMS	1	3.88
				OTHOTIC INSO	1	7.62
				POUF	1	2.00
				PAPER CLIP	1	1.37
				TAPE	1	6.97
				ADV PM 20 10	1	4.97
				CHAPSTICK	1	1.22
				CHAPSTICK	1	1.22
				LIP BALM	1	0.98
				PAPER CLIP	1	1.37
				ADVIL L-GELS	1	8.94
				LIP BALM	1	0.98
				EQ IBUPROFEN	1	4.00
				PALM OXY 25Z	1	2.64
				HD SHIP 4PK	1	16.97
				LHS RF	1	4.88
				POUF	1	2.00
				CLXWPS3X35	1	5.88
				HBCAPPUCCINO	1	3.56
				SALES BOOK	1	2.44
				SALES BOOK	1	2.47
				GRPH COMP BK	1	1.14
				PEPPERMINT	1	1.74
				TUMS	1	1.74
				PLAN PAD	1	3.27
				8X11 FAS PLN	1	9.97
				CARDSTOCK	1	3.97
				CARDSTOCK	1	3.97
				DR P/ 7UP	1	1.58
				IA DEPOSIT	1	0.05
				DR P/ 7UP	1	1.58
				IA DEPOSIT	1	0.05
				BUBBLE WRAP	1	16.97
				BBL ENVELOPE	1	1.32
				BBL ENVELOPE	1	1.32
				BBL ENVELOPE	1	1.32
				BBL ENVELOPE	1	1.32
				BBL ENVELOPE	1	1.32
				BBL ENVELOPE	1	1.32
				BBL ENVELOPE	1	1.32
				BBL ENVELOPE	1	1.32
				BBL ENVELOPE	10	19.70
				TC SPC JUG	1	7.78
				TC 24/7 SCP (Tidy Cat Scoopable litter)	1	7.78
				TAX		24.63
						<u>423.01</u>
12/17/13	3738	295.80	12/15/13	3PK LINER	1	1.97
				3PK LINER	1	1.97
				ROLLER COVER	1	3.63

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
5.97	-	-
5.97	-	-
3.88	-	-
7.62	-	-
2.00	-	-
1.37	-	-
6.97	-	-
4.97	-	-
1.22	-	-
1.22	-	-
0.98	-	-
1.37	-	-
8.94	-	-
0.98	-	-
4.00	-	-
2.64	-	-
16.97	-	-
4.88	-	-
2.00	-	-
5.88	-	-
3.56	-	-
2.44	-	-
2.47	-	-
1.14	-	-
1.74	-	-
1.74	-	-
3.27	-	-
9.97	-	-
3.97	-	-
3.97	-	-
1.58	-	-
0.05	-	-
1.58	-	-
0.05	-	-
16.97	-	-
1.32	-	-
1.32	-	-
1.32	-	-
1.32	-	-
1.32	-	-
1.32	-	-
1.32	-	-
1.32	-	-
1.32	-	-
19.70	-	-
7.78	-	-
7.78	-	-
24.63	-	-
1.97	-	-
1.97	-	-
3.63	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				ROLLER COVER	1	3.63
				PAINT BRUSH	1	6.17
				PAINT BRUSH	1	6.17
				ROLR REFILL	1	3.47
				ROLR REFILL	1	3.47
				TAGS	1	1.88
				DIAL LOTION	1	2.92
				TAGS	1	1.88
				TAGS	1	1.88
				INDEX CARD	1	0.48
				SALES BOOK	1	2.47
				SALES BOOK	1	2.47
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				INDEX CARDS	1	0.97
				INDEX CARD	1	0.48
				INDEX CARD	1	0.97
				ADVIL PM	1	12.96
				BULB	1	1.68
				BULB	1	1.68
				BULB	1	1.68
				TC 24/7 SCP (Tidy Cat Scoopable litter)	1	7.78
				PET BED	1	5.88
				DOG TREAT	1	10.98
				TC GLD 20LB	1	7.78
				TC 24/7 SCP (Tidy Cat Scoopable litter)	1	7.78
				QKR OATMEAL	1	2.50
				BOOK	1	8.50
				BOOK	1	18.90
				RD SWT TEA	1	2.98
				KILZ GPE 1G	1	15.47
				GV VIT D MLK	1	3.79
				DR P/ 7UP	1	1.00
				IA DEPOSIT	1	0.05
				DR P/ 7UP	1	1.00
				IA DEPOSIT	1	0.05
				DEN IB 15.5	1	13.98
				DR P/ 7UP	1	3.33
				IA DEPOSIT	1	0.30
				G2 8PK ORNGE	1	4.88
				DR P/ 7UP	1	3.33
				IA DEPOSIT	1	0.30
				WM MN CHC CK	1	2.50
				SWISS ROLL	1	1.70
				COOKIES	1	2.50
				CMAS TREE CK	1	1.66
				COFFEE	1	7.28
				SBUX	1	7.28
				COFFEE	1	7.28
				WM MN CHC CK	1	2.50

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
3.63	-	-
6.17	-	-
6.17	-	-
3.47	-	-
3.47	-	-
1.88	-	-
2.92	-	-
1.88	-	-
1.88	-	-
0.48	-	-
2.47	-	-
2.47	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
0.97	-	-
0.48	-	-
0.97	-	-
12.96	-	-
1.68	-	-
1.68	-	-
1.68	-	-
7.78	-	-
5.88	-	-
10.98	-	-
7.78	-	-
7.78	-	-
2.50	-	-
8.50	-	-
18.90	-	-
2.98	-	-
15.47	-	-
3.79	-	-
1.00	-	-
0.05	-	-
1.00	-	-
0.05	-	-
13.98	-	-
3.33	-	-
0.30	-	-
4.88	-	-
3.33	-	-
0.30	-	-
2.50	-	-
1.70	-	-
2.50	-	-
1.66	-	-
7.28	-	-
7.28	-	-
7.28	-	-
2.50	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				BC WRM DLGHT	1	1.98
				BC WRM DLGHT	1	1.98
				HBCAPPUCCINO	1	3.56
				CHIPS AHOY	1	2.50
				SMC10CTMLKCH	1	1.28
				SM COCOA	1	1.28
				MOCHA CAPP	1	3.48
				HB E TOF CAP	1	3.56
				FRISKIE 24PK	1	10.98
				FRISKIE 24PK	1	10.98
				CANDY CANES	1	0.98
				CANDY CANES	1	2.00
				JELLY BELLY	1	2.00
				JELLY BELLY	1	2.00
				HARD CANDY	1	2.00
				CANDY CANES	1	2.00
				TAX		15.70
						<u>295.80</u>
12/17/13	3739	86.68	12/15/13	GV FOAM BOWL	1	1.98
				SPOONS	1	1.48
				KNIVES	1	2.84
				KNIVES	1	2.84
				KNIVES	1	2.84
				BOUNTY NAPKN	1	3.97
				BOUNTY NAPKN	1	3.97
				BABY WIPE 80	1	0.98
				BABY WIPE 80	1	0.98
				BABY WIPE 80	1	0.98
				BABY WIPE 80	1	0.98
				HOSP VN FRST	1	1.00
				HOSP VN FRST	1	1.00
				HOSP VN FRST	1	1.00
				HOSP VN FRST	1	1.00
				HOSP VN FRST	1	1.00
				MINI MORSEL	1	2.28
				MINI MORSEL	1	2.28
				MM MIN BT SZ	1	2.88
				MM MIN BT SZ	1	2.88
				MINI MORSEL	1	2.28
				MINI MORSEL	1	2.28
				MM MIN BT SZ	1	2.88
				MM MIN BT SZ	1	2.88
				MM MIN BT SZ	1	2.88
				MM MIN BT SZ	1	2.88
				MINI MORSEL	1	2.28
				DEC CHOC TUB	1	3.28
				RAINBOW DECO	1	3.28
				RAINBOW DECO	1	3.28
				RAINBOW DECO	1	3.28
				RAINBOW DECO	1	3.28
				HOSP VN FRST	1	1.00
				HOSP VN FRST	1	1.00
				DEC CHOC TUB	1	3.28

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.98	-	-
1.98	-	-
3.56	-	-
2.50	-	-
1.28	-	-
1.28	-	-
3.48	-	-
3.56	-	-
10.98	-	-
10.98	-	-
0.98	-	-
2.00	-	-
2.00	-	-
2.00	-	-
2.00	-	-
2.00	-	-
15.70	-	-
1.98	-	-
1.48	-	-
2.84	-	-
2.84	-	-
2.84	-	-
3.97	-	-
3.97	-	-
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
2.28	-	-
2.28	-	-
2.88	-	-
2.88	-	-
2.28	-	-
2.28	-	-
2.88	-	-
2.88	-	-
2.88	-	-
2.28	-	-
2.28	-	-
3.28	-	-
3.28	-	-
3.28	-	-
3.28	-	-
3.28	-	-
1.00	-	-
1.00	-	-
3.28	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				HOSP VN FRST	1	1.00
				HOSP VN FRST	1	1.00
				DEC CHOC TUB	1	3.28
				TAX		5.08
						86.68
01/06/14	3741	314.61	01/04/14	PIZZA	1	4.98
				PIZZA	1	7.48
				RD SWT TEA	1	2.98
				MT DEW	1	1.68
				IA DEPOSIT	1	0.05
				MT DEW	1	1.68
				IA DEPOSIT	1	0.05
				MT DEW	1	1.68
				IA DEPOSIT	1	0.05
				COFFEE	1	7.28
				CAPPUCCINO	1	3.56
				HB E TOFF CAP	1	3.56
				COFFEE	1	7.28
				SWISS ROLL	1	1.78
				FUDGE ROUNDS	1	1.78
				LUCKY CHARM	1	3.28
				LIFE CEREAL	1	3.00
				GV VIT D MLK	1	3.79
				SC TWIST UP	1	0.84
				DEPOSIT FEE	1	0.05
				FACE TISSUE	1	4.76
				FACE TISSUE	1	4.76
				PAPER TOWELS	1	8.97
				BATH TISSUE	1	12.97
				WAX PAPER	1	1.28
				QKR OATMEAL	1	2.50
				QKR OATMEAL	1	2.50
				TC GLD 14LB	1	6.24
				TC GLD 14LB	1	6.24
				TC GLD 14LB	1	6.24
				MEOW MIX DRY	1	11.88
				MEOW MIX DRY	1	11.88
				FRISKIE 24PK	1	10.98
				FRK S T 32 CT	1	14.72
				FRISKIE 24PK	1	10.98
				FRISKIE 24PK	1	10.98
				WHISKA 6.3OZ	1	3.24
				TEMPT 6.3OZ	1	3.24
				MUNCHY MINI	1	2.50
				TEMP TUNA	1	3.24
				TEMP COOKOUT	1	3.24
				BB MINI PCH	1	8.98
				FLUTTERBALLS	1	3.97
				MUNCHY MINI	1	2.50
				CF BS 20CT	1	0.94
				BUBBLE BATH	1	2.97
				DV ADV CR SH	1	2.98

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.00	-	-
1.00	-	-
3.28	-	-
5.08	-	-
4.98	-	-
7.48	-	-
2.98	-	-
1.68	-	-
0.05	-	-
1.68	-	-
0.05	-	-
1.68	-	-
0.05	-	-
7.28	-	-
3.56	-	-
3.56	-	-
7.28	-	-
1.78	-	-
1.78	-	-
3.28	-	-
3.00	-	-
3.79	-	-
0.84	-	-
0.05	-	-
4.76	-	-
4.76	-	-
8.97	-	-
12.97	-	-
1.28	-	-
2.50	-	-
2.50	-	-
6.24	-	-
6.24	-	-
6.24	-	-
11.88	-	-
11.88	-	-
10.98	-	-
14.72	-	-
10.98	-	-
10.98	-	-
3.24	-	-
3.24	-	-
2.50	-	-
3.24	-	-
3.24	-	-
8.98	-	-
3.97	-	-
2.50	-	-
0.94	-	-
2.97	-	-
2.98	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				PN SH REP	1	4.97
				BUBBLE BATH	1	2.97
				CF BS 20CT	1	0.94
				HAIR STYLING	1	3.94
				SHAMPOO	1	4.97
				KOTEX TAMPON	1	5.64
				CF BS 20CT	1	0.94
				EQ IBUPROFEN	1	4.00
				BANDAID	1	6.44
				HEAD SHOUL	1	4.97
				AVENO BW	1	7.42
				ADV PM 20 10	1	4.97
				BANDAGES	1	2.68
				EQ IBUPROFEN	1	4.00
				8IN SCISSORS	1	6.00
				COPY PAPER	1	3.72
				CA BROWNIE	1	2.50
				OREO COOKIES	1	2.98
				GV WHITE BRD	1	1.38
				TAX		16.67
						<u>314.61</u>
01/13/14	3742	170.75	01/11/14	COOKIES	1	6.98
				KITTY KUBE	1	14.84
				G2 TRBL 12PK	1	5.98
				PET BED	1	5.88
				PET BED	1	5.88
				SC ROOTBEER	1	0.84
				DEPOSIT FEE	1	0.05
				DR P/ 7UP	1	1.00
				IA DEPOSIT	1	0.05
				CRACKER	1	2.78
				CRACKER	1	2.78
				BALLOONTIME	1	21.97
				BALLOONTIME	1	21.97
				BEN IB 15.5	1	13.98
				GV SALTINE	1	1.78
				HP 61 COMBO	1	33.97
				FRITOS	1	2.68
				SUNCHIPS	1	2.98
				BOOK	1	6.99
				CKN NDL SOUP	1	1.50
				CHKN/RICE SP	1	1.50
				SRLN BRGR SP	1	1.50
				CKN CRN CHWD	1	1.50
				CHKN/RICE SP	1	1.50
				BUBBLE GUM	1	0.50
				TAX		9.37
						<u>170.75</u>
01/21/14	3751	86.39	01/16/14	VIT D MILK	1	4.15
				RD SWT TEA	1	2.98
				GG PTATO BRO	1	3.28

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
4.97	-	-
2.97	-	-
0.94	-	-
3.94	-	-
4.97	-	-
5.64	-	-
0.94	-	-
4.00	-	-
6.44	-	-
4.97	-	-
7.42	-	-
4.97	-	-
2.68	-	-
4.00	-	-
6.00	-	-
-	3.72	-
2.50	-	-
2.98	-	-
1.38	-	-
16.67	-	-
6.98	-	-
14.84	-	-
5.98	-	-
5.88	-	-
5.88	-	-
0.84	-	-
0.05	-	-
1.00	-	-
0.05	-	-
2.78	-	-
2.78	-	-
21.97	-	-
21.97	-	-
13.98	-	-
1.78	-	-
33.97	-	-
2.68	-	-
2.98	-	-
6.99	-	-
1.50	-	-
1.50	-	-
1.50	-	-
1.50	-	-
1.50	-	-
0.50	-	-
9.37	-	-
4.15	-	-
2.98	-	-
3.28	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				GG VFS RC VG	1	1.98
				SANDWICHES	1	10.98
				SANDWICHES	1	10.98
				PIZZA	1	4.50
				DIG RSNC PEP	1	4.50
				LUCKY CHARM	1	3.98
				COCOA PUFF	1	3.98
				FRSTD FLAKES	1	3.88
				QKR OATMEAL	1	2.50
				QKR OATMEAL	1	2.50
				QKR OATMEAL	1	2.50
				HANES PANT	1	11.96
				MAGAZINE	1	9.99
				TAX		1.75
						<u>86.39</u>
01/27/14	3758	154.64	01/24/14	TCORTHO	1	39.97
				TC 24/7 SCP ( <i>Tidy Cat Scoopable litter</i> )	1	7.78
				TC 24/7 SCP ( <i>Tidy Cat Scoopable litter</i> )	1	7.78
				KITNKAB 16LB ( <i>cat food</i> )	1	9.97
				MEOW MIX DRY	1	11.88
				9LIVES 4PK	1	1.58
				9LIVES 4PK	1	1.58
				9LIVES 4PK	1	1.58
				FRK TT 24 VP	1	10.98
				409SPRY32OZ	1	2.98
				40OZ MG SS	1	1.97
				IRON SCRUB	1	2.37
				DOG TREAT	1	5.50
				HANSAVER M	1	2.18
				HANSAVER M	1	2.18
				LITTER MAT	1	4.98
				LITTER MAT	1	4.98
				CAPPUCINO	1	3.56
				BOOK	1	20.96
				TAX		9.88
						<u>154.64</u>
02/21/14	3771	41.58	02/19/14	HP 61XL BLAC ( <i>ink</i> )	1	29.98
				PI GARCINIA	1	8.88
				TAX		2.72
						<u>41.58</u>
04/14/14	3884	41.74	04/12/14	MAGIC TP 3PK	1	3.34
				TAGS	1	1.88
				61 BLK TWIN ( <i>ink</i> )	1	26.97
				SHOP. CARD	1	5.00
				PRMO	1	(5.00)
				TAGS	1	1.88
				SALES BOOK	1	2.47

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.98	-	-
10.98	-	-
10.98	-	-
4.50	-	-
4.50	-	-
3.98	-	-
3.98	-	-
3.88	-	-
2.50	-	-
2.50	-	-
2.50	-	-
11.96	-	-
9.99	-	-
1.75	-	-
39.97	-	-
7.78	-	-
7.78	-	-
9.97	-	-
11.88	-	-
1.58	-	-
1.58	-	-
1.58	-	-
10.98	-	-
2.98	-	-
1.97	-	-
2.37	-	-
5.50	-	-
2.18	-	-
2.18	-	-
4.98	-	-
4.98	-	-
3.56	-	-
20.96	-	-
9.88	-	-
-	29.98	-
8.88	-	-
2.72	-	-
3.34	-	-
1.88	-	-
-	26.97	-
5.00	-	-
(5.00)	-	-
1.88	-	-
2.47	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				SALES BOOK	1	2.47
				TAX		2.73
						<u>41.74</u>
04/23/14	3886	595.96	~ 04/21/14	NOTEBOOKS PRODUCT SERIAL # 7QD2402 ( <i>laptop</i> )	1	398.00
				2YR SVC PLAN	1	39.00
				OFFICE365HOM	1	99.97
				TOPLOAD CASE	1	20.00
				TAX		38.99
						<u>595.96</u>
05/12/14	3886	128.96	05/08/14	MT DEW	1	1.25
				IA DEPOSIT	1	0.05
				UGCB 84 CT	1	9.88
				ULT GARCINIA	1	9.88
				PI GAR 100CT	1	9.88
				ULT RASBRY	1	9.88
				GUM	1	0.96
				GUM	1	0.96
				PIGC 100CT	1	9.88
				BOOK	1	5.62
				BOOK	1	5.62
				BOOK	1	19.59
				BOOK	1	5.62
				BOOK	1	5.62
				BOOK	1	5.62
				DOG TREAT	1	5.50
				FRK CP 32CT	1	14.72
				TAX		8.43
						<u>128.96</u>
06/09/14	3907	325.34	06/06/14	FLORAL	1	14.87
				INDEX CARD	1	0.48
				MEMO 4PK	1	0.88
				INDEX CARD	1	1.47
				INDEX CARD	1	1.47
				INDEX CARD	1	1.47
				INDEX CARD	1	1.47
				INDEX CARD	1	1.47
				INDEX CARD	1	1.47
				WRITING PAD	1	2.77
				SH 5C AST UF	1	3.97
				STORAGE TAPE	1	9.97
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	4.67
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	2.44
				TAGS	1	1.88

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
2.47	-	-
2.73	-	-
-	-	398.00
-	-	39.00
-	-	99.97
-	-	20.00
-	-	38.99
1.25	-	-
0.05	-	-
9.88	-	-
9.88	-	-
9.88	-	-
9.88	-	-
0.96	-	-
0.96	-	-
9.88	-	-
5.62	-	-
5.62	-	-
19.59	-	-
5.62	-	-
5.62	-	-
5.62	-	-
5.50	-	-
14.72	-	-
8.43	-	-
14.87	-	-
0.48	-	-
0.88	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
2.77	-	-
3.97	-	-
9.97	-	-
3.47	-	-
3.47	-	-
3.47	-	-
4.67	-	-
3.47	-	-
3.47	-	-
3.47	-	-
3.47	-	-
2.44	-	-
1.88	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				INDEX CARD	1	0.48
				NOTES 2X2	1	1.87
				POSTIT CUBE	1	2.88
				POSTIT CUBE	1	2.88
				MAGAZINE	1	5.99
				MAGAZINE	1	6.99
				BHGWEEKEND	1	5.99
				MAGAZINE	1	9.99
				MAGAZINE	1	4.99
				BUS HRS 9X11	1	4.97
				BUBBLE BATH	1	2.97
				SVEISSHWR	1	1.50
				VITAMINS	1	4.88
				CEREAL KEEPR	1	7.17
				CEREAL KEEPR	1	7.17
				BEACH BAG	1	4.97
				CHOC	1	2.50
				CHOC	1	2.78
				HSY GIANTBAR	1	1.97
				2PLRBMNT RKT	1	4.96
				2PLRBMNT RKT	1	4.96
				SPRINKLER	1	9.97
				SPLASH 8 PK	1	2.97
				SPLASH 8 PK	1	2.97
				SLINGSHOT	1	4.97
				SLINKY	1	3.00
				22 BOLT	1	4.00
				22 BOLT	1	4.00
				22 BOLT	1	4.00
				6000 CNT BB	1	9.47
				SLINGSHOT	1	4.97
				MUNCHY MINI	1	2.50
				MUNCHY MINI	1	2.50
				KITNKAB 16LB (cat food)	1	9.97
				KNK ESS 16LB	1	9.97
				10 MARBLE P	1	1.50
				PET FOOD PAN	1	2.98
				ALPO VS 32OZ	1	3.14
				FRSK POUL 32	1	14.72
				CAN CAT 12VP	1	9.48
				FRK TT 24 VP	1	10.98
				15 MARBLE	1	2.00
				10 MARBLE P	1	1.50
				10 MARBLE P	1	1.50

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
0.48	-	-
1.87	-	-
2.88	-	-
2.88	-	-
5.99	-	-
6.99	-	-
5.99	-	-
9.99	-	-
4.99	-	-
4.97	-	-
2.97	-	-
1.50	-	-
4.88	-	-
7.17	-	-
7.17	-	-
4.97	-	-
2.50	-	-
2.78	-	-
1.97	-	-
4.96	-	-
4.96	-	-
9.97	-	-
2.97	-	-
2.97	-	-
4.97	-	-
3.00	-	-
4.00	-	-
4.00	-	-
4.00	-	-
9.47	-	-
4.97	-	-
2.50	-	-
2.50	-	-
9.97	-	-
9.97	-	-
1.50	-	-
2.98	-	-
3.14	-	-
14.72	-	-
9.48	-	-
10.98	-	-
2.00	-	-
1.50	-	-
1.50	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				15 CHEVRON TAX	1	2.00 21.10 <u>325.34</u>
06/17/14	3908	234.66	06/15/14	BOOK	1	5.99
				BOOK	1	11.69
				BOOK	1	11.69
				BOOK	1	12.80
				BOOK	1	12.79
				MAPS	1	14.99
				CAT TOY	1	3.47
				CAT TOY	1	3.47
				CAT TOY	1	2.97
				TEMPTATIONS	1	5.98
				TEMP CHICKEN	1	5.98
				MUNCHY MINI	1	2.50
				MUNCHY MINI	1	2.50
				TEMPTATIONS	1	5.98
				TC 24/7 SCP (Tidy Cat Scoopable litter)	1	7.78
				TC 24/7 SCP (Tidy Cat Scoopable litter)	1	7.78
				TC IA SCP 20	1	7.78
				TC IA SCP 20	1	7.78
				KITNKAB 16LB (cat food)	1	9.97
				MEOW MIX DRY	1	11.88
				FF 24PK CAT	1	13.68
				FFEM TUSC CP	1	9.48
				FFEM TUSC CP	1	9.48
				FRK TT 24 VP	1	10.98
				FRK CP 32CT	1	14.72
				CRACKER	1	2.78
				CRACKER	1	2.78
				TAX		14.99 <u>234.66</u>
07/14/14	3923	398.98	07/10/14	FACE TISSUE	1	8.47
				BATH TISSUE	1	11.97
				DX HD PLATES	1	6.27
				MT DEW	1	4.98
				IA DEPOSIT	1	0.30
				PAPER TOWELS	1	8.97
				FRK CP 32CT	1	14.72
				FRK S T 32CT	1	14.72
				FRK S T 32CT	1	14.72
				FRK S T 32CT	1	(14.72)
				FRK CP 32CT	1	14.72
				FRK CP 32CT	1	14.72
				FRK CP 32CT	1	(14.72)
				1 DUR CC	1	2.47
				5T STYLE DIV	1	2.97
				SHEET PRCTR	1	4.94
				SHT PROTECTR	1	4.97
				5T STYLE DIV	1	2.97
				PAPER FOLDER	1	0.37

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
2.00	-	-
21.10	-	-
5.99	-	-
11.69	-	-
11.69	-	-
12.80	-	-
12.79	-	-
14.99	-	-
3.47	-	-
3.47	-	-
2.97	-	-
5.98	-	-
5.98	-	-
2.50	-	-
2.50	-	-
5.98	-	-
7.78	-	-
7.78	-	-
7.78	-	-
7.78	-	-
9.97	-	-
11.88	-	-
13.68	-	-
9.48	-	-
9.48	-	-
10.98	-	-
14.72	-	-
2.78	-	-
2.78	-	-
14.99	-	-
8.47	-	-
11.97	-	-
6.27	-	-
4.98	-	-
0.30	-	-
8.97	-	-
14.72	-	-
14.72	-	-
14.72	-	-
(14.72)	-	-
14.72	-	-
14.72	-	-
(14.72)	-	-
2.47	-	-
2.97	-	-
4.94	-	-
4.97	-	-
2.97	-	-
0.37	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				KITNKAB 16LB (cat food)	1	9.97
				MEOW MIX DRY	1	11.88
				BEN IA 15.5	1	13.98
				TC IA SCP 20	1	6.98
				TC IA SCP 20	1	6.98
				PAPER FOLDER	1	0.37
				PAPER FOLDER	1	0.37
				1 DUR VW	1	2.47
				TINTED BNDR	1	3.47
				CARDSTOCK	1	3.97
				CARDSTOCK	1	3.97
				1.5 DUR VW	1	3.47
				8.5X11 FRAME	1	2.00
				FORMAT FRAME	1	2.00
				8.5X11 FRAME	1	2.00
				FORMAT FRAME	1	4.00
				FORMAT FRAME	1	5.00
				FORMAT FRAME	1	5.00
				16X20 FRAME	1	8.00
				ENVELOPE	1	5.84
				LEGAL PAD	1	0.94
				ASST CUTLERY	1	5.24
				3PK ROLLER	1	6.37
				3PK ROLLER	1	6.37
				18OZ GRP CUP	1	3.88
				TAPE	1	6.97
				BATH SPONGE	1	2.00
				BATH SPONGE	1	2.00
				521500700	1	3.28
				521500700	1	3.28
				521500700	1	3.28
				EQ IBUPROFEN	1	4.00
				SFTSP HND LQ	1	1.47
				TRIM ROLLER	1	3.47
				TRIM ROLLER	1	3.47
				ROLLER FRAME	1	2.27
				FOAM BRUSH	7	3.71
				TRAY LINER	1	1.57
				TRAY LINER	1	1.57
				TRAY LINER	1	1.57
				SPRAY PAINT	1	3.77
				SPRAY PAINT	1	3.77
				DINGODOUBLES	1	5.00
				LIQUID SOAP	1	1.84
				SUD PE CGH24	1	6.48
				LIQUID SOAP	1	1.84
				LIQUID SOAP	1	1.84
				SFTSP HND LQ	1	1.47
				SFTSP HND LQ	1	1.47
				DL CMPLT CRN	1	1.84
				SFTSP HND LQ	1	1.47
				OUTDOOR TRAS	1	13.76
				INDOOR TRASH	1	13.76

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
9.97	-	-
11.88	-	-
13.98	-	-
6.98	-	-
6.98	-	-
0.37	-	-
0.37	-	-
2.47	-	-
3.47	-	-
3.97	-	-
3.97	-	-
3.47	-	-
2.00	-	-
2.00	-	-
2.00	-	-
4.00	-	-
5.00	-	-
5.00	-	-
8.00	-	-
-	5.84	-
0.94	-	-
5.24	-	-
6.37	-	-
6.37	-	-
3.88	-	-
6.97	-	-
2.00	-	-
2.00	-	-
3.28	-	-
3.28	-	-
3.28	-	-
4.00	-	-
1.47	-	-
3.47	-	-
3.47	-	-
2.27	-	-
3.71	-	-
1.57	-	-
1.57	-	-
1.57	-	-
3.77	-	-
3.77	-	-
5.00	-	-
1.84	-	-
6.48	-	-
1.84	-	-
1.84	-	-
1.47	-	-
1.47	-	-
1.84	-	-
1.47	-	-
13.76	-	-
13.76	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				KILZ GPE 1G	1	15.47
				KILZ GPE 1G	1	15.47
				BUBBLE BATH	1	2.97
				BUBBLE BATH	1	2.97
				HOSTESS	1	1.00
				HOSTESS	1	1.00
				HOSTESS	1	1.00
				HOSTESS	1	1.00
				MT DEW	1	1.68
				IA DEPOSIT	1	0.05
				TAX		25.82
						<u>398.98</u>
07/24/14	3933	214.41	07/22/14	MT DEW	1	4.98
				IA DEPOSIT	1	0.30
				MT DEW	1	4.98
				IA DEPOSIT	1	0.30
				G2 32OZ GRP (Gatorade)	1	1.00
				G2 32OZ GRP	1	1.00
				G2 32OZ GRP	1	1.00
				G2 32OZ GRP	1	1.00
				G2 8PK FPUN	1	4.88
				GV CN AP JCE	1	2.28
				GV WCB PNCH	1	2.28
				G2 8PK LL	1	4.88
				G2 8PK LL	1	4.88
				**VOIDED ENTRY** G2 8PK LL	1	(4.88)
				G2 8PK GLFR	1	4.88
				SS TEE	1	5.94
				PIQUE POLO	1	9.97
				CARGO SHORT	1	12.92
				FG CAPRI	1	16.47
				JMS JEAN	1	18.97
				RIDERS	1	23.97
				24CT SW CLK	1	2.97
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				BOOK	1	16.06
				BOOK	1	8.49
				GS DOTS	1	1.00
				GS DOTS	1	1.00
				GS DOTS	1	1.00
				LABEL	6	10.08
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
15.47	-	-
15.47	-	-
2.97	-	-
2.97	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.68	-	-
0.05	-	-
25.82	-	-
4.98	-	-
0.30	-	-
4.98	-	-
0.30	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
4.88	-	-
2.28	-	-
2.28	-	-
4.88	-	-
4.88	-	-
(4.88)	-	-
4.88	-	-
5.94	-	-
9.97	-	-
12.92	-	-
16.47	-	-
18.97	-	-
23.97	-	-
2.97	-	-
3.47	-	-
3.47	-	-
3.47	-	-
3.47	-	-
3.47	-	-
16.06	-	-
8.49	-	-
1.00	-	-
1.00	-	-
1.00	-	-
10.08	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				TAGS	1	1.88
				SHARPIE	1	3.47
				THEATER BOX	1	0.98
				RAISINETS	1	0.98
				TAX		13.99
						<u>214.41</u>
07/28/14	3934	152.47	07/26/14	TREAT	1	3.58
				TREAT	1	3.58
				DOG SNACKS	1	2.88
				ALPO VS 16OZ	1	1.98
				ALPO VS 16OZ	1	1.98
				BEN IB 15.5	1	13.98
				KITNKAB 16LB (cat food)	1	9.97
				KITNKAB 16LB (cat food)	1	9.97
				MUNCHY MINI	1	2.50
				STORAGE BAGS	1	4.46
				DX HD PLATES	1	6.27
				TC GLD 20LB	1	6.98
				SANDWICH BAG	1	2.98
				STORAGE BAGS	1	4.46
				SANDWICH BAG	1	2.98
				WET CAT FOOD	1	13.98
				WELCHS JCE	1	2.50
				WELCHS JCE	1	2.50
				BOOK	1	9.34
				BOOK	1	8.49
				BOOK	1	8.49
				BOOK	1	9.09
				GUM	1	0.96
				WRIG ORBIT P	1	0.96
				GV RAISINS	1	2.98
				TAPIOCA 4PK	1	1.00
				CHOC 4PK	1	1.00
				RD SWT TEA	1	2.98
				TAX		9.65
						<u>152.47</u>
08/11/14	3945	124.34	08/09/14	CLOTHESPINS	1	0.97
				KITNKAB 16LB (cat food)	1	9.97
				KITNKAB 16LB (cat food)	1	9.97
				INK	1	14.97
				HP INK	1	14.97
				INK	1	14.97
				BOOK	1	15.29
				BOOK	1	15.29
				BOOK	1	13.60
				HOSTESS	1	3.48
				BKNG PWDR	1	1.58
				BKNG PWDR	1	1.58
				TAX		7.70
						<u>124.34</u>

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.88	-	-
3.47	-	-
0.98	-	-
0.98	-	-
13.99	-	-
3.58	-	-
3.58	-	-
2.88	-	-
1.98	-	-
1.98	-	-
13.98	-	-
9.97	-	-
9.97	-	-
2.50	-	-
4.46	-	-
6.27	-	-
6.98	-	-
2.98	-	-
4.46	-	-
2.98	-	-
13.98	-	-
2.50	-	-
2.50	-	-
9.34	-	-
8.49	-	-
8.49	-	-
9.09	-	-
0.96	-	-
0.96	-	-
2.98	-	-
1.00	-	-
1.00	-	-
2.98	-	-
9.65	-	-
0.97	-	-
9.97	-	-
9.97	-	-
-	14.97	-
-	14.97	-
14.97	-	-
15.29	-	-
15.29	-	-
13.60	-	-
3.48	-	-
1.58	-	-
1.58	-	-
7.70	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
09/08/14	3949	99.85	09/04/14	CAT TOY	1	9.98
				CAT TOY	1	3.47
				TC GLD 20LB	1	7.78
				WET CAT FOOD	1	13.98
				TC GLD 20LB	1	7.78
				CANDY CHKOUT	1	0.74
				DIAL LOTION	1	2.92
				HAIR STYLING	1	3.94
				FRK TKY GIB	12	11.76
				FRK MXD GRL	12	11.76
				SPRITE	1	1.68
				IA DEPOSIT	1	0.05
				CC COMP 22LB	1	17.48
				TAX		6.53
						<u>99.85</u>
09/18/14	3958	137.44	09/16/14	BLUE BUNNY	1	3.97
				BLUE BUNNY	1	3.97
				BLUE BUNNY	1	3.97
				MD CRCK DISH	1	2.24
				MD CRCK DISH	1	2.24
				MD CRCK DISH	1	2.24
				TST TRS VP	1	5.48
				MEOW MIX DRY	1	11.88
				TST TRS VP	1	5.48
				FFEM PR CP	1	9.48
				FFEM PR CP	1	9.48
				CAN CAT 12VP	1	9.48
				CAN CAT 12VP	1	9.48
				FRSK PM BCHS	1	7.23
				FR PM ORG 16	1	7.23
				LOCO LASER	1	3.97
				LOCO LASER	1	3.97
				JUMBO BWL GM	1	4.97
				JUMBO BWL GR	1	4.97
				SHT PROTECTR	1	4.97
				SHT PROTECTR	1	4.97
				1.5 BINDER	1	3.78
				1.5 BINDER	1	3.78
				TAX		8.21
						<u>137.44</u>
09/22/14	3959	55.72	09/18/14	ROLD GOLD	1	2.98
				M SHOES	1	19.88
				FRAPPUCCINO	1	2.90
				MT DEW	1	1.68
				IA DEPOSIT	1	0.05
				DART REFILL	1	4.97
				JAGUAR	1	5.00
				JAGUAR	1	5.00
				JAGUAR	1	5.00

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
9.98	-	-
3.47	-	-
7.78	-	-
13.98	-	-
7.78	-	-
0.74	-	-
2.92	-	-
3.94	-	-
11.76	-	-
11.76	-	-
1.68	-	-
0.05	-	-
17.48	-	-
6.53	-	-
3.97	-	-
3.97	-	-
3.97	-	-
2.24	-	-
2.24	-	-
2.24	-	-
5.48	-	-
11.88	-	-
5.48	-	-
9.48	-	-
9.48	-	-
9.48	-	-
9.48	-	-
7.23	-	-
7.23	-	-
3.97	-	-
3.97	-	-
4.97	-	-
4.97	-	-
4.97	-	-
4.97	-	-
3.78	-	-
3.78	-	-
8.21	-	-
2.98	-	-
19.88	-	-
2.90	-	-
1.68	-	-
0.05	-	-
4.97	-	-
5.00	-	-
5.00	-	-
5.00	-	-

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Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				JAGUAR	1	5.00
				TAX		3.26
						55.72
10/01/14	3844	486.66	09/29/14	FRK SS VP	1	10.98
				FRK SFD 32 CT	1	14.72
				BULB	1	4.88
				BULB	1	4.88
				BULB	1	4.88
				LIGHT BULB	1	2.27
				LIGHT BULB	1	2.27
				MT DEW	1	4.98
				IA DEPOSIT	1	0.30
				CC COMP 22LB	1	17.48
				TC GLD 20LB	1	7.78
				TC GLD 20LB	1	7.78
				POSTERFRAME	1	8.97
				POSTER FRAME	1	11.97
				BLKTRENDSTR	1	11.97
				BLKTRENDSTR	1	11.97
				PAPER TOWELS	1	8.97
				BATH TISSUE	1	6.97
				AREA RUG	1	8.77
				AREA RUG	1	8.77
				PAGE MARKER	1	1.00
				PAGE MARKER	1	1.00
				PAGE MARKER	1	1.00
				LABEL	1	1.68
				LABEL	1	1.68
				LABEL	1	1.68
				LABEL	1	1.68
				HD SHIP 4PK	1	16.97
				TRUFFLE	1	7.98
				UNIBALL 207	1	2.97
				207 MICRO BK	1	2.97
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				GV 160 CT BL	1	3.98
				BOOK	1	12.79
				BOOK	1	12.79
				BOOK	1	14.39
				BOOK	1	13.49
				BOOK	1	14.39
				BOOK	1	14.39
				BOOK	1	7.49
				PT/STAIN/ODR	1	19.84
				CLXWPS3X35	1	4.97
				BI 14CT NOSE	1	7.47
				ACE WRIST	1	8.54

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<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
5.00	-	-
3.26	-	-
10.98	-	-
14.72	-	-
4.88	-	-
4.88	-	-
4.88	-	-
2.27	-	-
2.27	-	-
4.98	-	-
0.30	-	-
17.48	-	-
7.78	-	-
7.78	-	-
8.97	-	-
11.97	-	-
11.97	-	-
11.97	-	-
8.97	-	-
6.97	-	-
8.77	-	-
8.77	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.68	-	-
1.68	-	-
1.68	-	-
1.68	-	-
16.97	-	-
7.98	-	-
2.97	-	-
2.97	-	-
3.47	-	-
3.47	-	-
3.47	-	-
3.47	-	-
3.47	-	-
3.47	-	-
3.98	-	-
12.79	-	-
12.79	-	-
14.39	-	-
13.49	-	-
14.39	-	-
14.39	-	-
7.49	-	-
19.84	-	-
4.97	-	-
7.47	-	-
8.54	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				DAWN ORIG	1	1.77
				DAWN 12.6	1	0.97
				ALKA-SELTZER	1	4.24
				NGA ASC PDS	1	6.97
				FACE SCRUB	1	1.97
				BATTERIES	1	6.97
				KTX TMP MLTI	1	6.98
				INK	1	20.97
				DUR ALK AA8	1	6.28
				DUR ALK AAA8	1	6.28
				ALKA-SELTZER	1	4.24
				EQ IBUPROFEN	1	4.00
				FACE TISSUE	1	8.47
				TIDE	1	5.24
				TIDE	1	11.97
				TAX		31.82
						<u>486.66</u>
10/14/14	3854	104.64	10/09/14	DSH DRYING MAT	1	4.97
				TOASTER	1	24.94
				LFBLIND23X42	1	3.24
				ACCENT RUG	1	7.88
				ACCENT RUG	1	7.88
				ACCENT RUG	1	19.96
				ACCENT RUG	1	19.96
				MT DEW	1	1.68
				IA DEPOSIT	1	0.05
				MT DEW	1	1.68
				IA DEPOSIT	1	0.05
				FRAPPUCCINO	1	2.90
				FRSTD DONUT	1	1.00
				CHOCODILE SS	1	1.00
				TWINKIE SS	1	1.00
				TAX		6.45
						<u>104.64</u>
10/15/14	3855	262.71	10/13/14	HEATER	1	29.93
				MOUSSE	1	3.98
				CREST WHITNG	1	2.67
				HAIR STYLING	1	3.94
				VIT B COMP	1	4.44
				DEODERANT	1	2.47
				DL FLOW WINE	1	17.97
				PET BED	1	14.97
				9L VP WETCAT	1	9.48
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.77	-	-
0.97	-	-
4.24	-	-
6.97	-	-
1.97	-	-
6.97	-	-
6.98	-	-
20.97	-	-
6.28	-	-
6.28	-	-
4.24	-	-
4.00	-	-
8.47	-	-
5.24	-	-
11.97	-	-
31.82	-	-
4.97	-	-
24.94	-	-
3.24	-	-
7.88	-	-
7.88	-	-
19.96	-	-
19.96	-	-
1.68	-	-
0.05	-	-
1.68	-	-
0.05	-	-
2.90	-	-
1.00	-	-
1.00	-	-
1.00	-	-
6.45	-	-
29.93	-	-
3.98	-	-
2.67	-	-
3.94	-	-
4.44	-	-
2.47	-	-
17.97	-	-
14.97	-	-
9.48	-	-
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-

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Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				FRK MTB CHN	1	0.98
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				WET CAT FOOD	1	0.70
				HEATH BAR	1	1.28
				MIRROR	1	9.97
				KURIG	1	99.00
				TC GLD 20LB	1	7.78
				CC COMP 22LB	1	17.48
				TAX		17.19
						<u>262.71</u>
10/20/14	3860	243.42	10/16/14	BOOK	1	9.34
				BOOK	1	9.34
				BOOK	1	12.79
				BOOK	1	11.99
				BOOK	1	5.99
				BOOK	1	5.24
				BOOK	1	8.49
				BOOK	1	15.29
				BOOK	1	12.79
				BOOK	1	8.99
				SBUX COFFEE	1	7.48
				SBUX COFFEE	1	7.48
				RS CARAMELS	1	3.96
				TRUFFLE	1	7.98
				MH HSE BLND	1	3.98
				DR GRIP	1	5.94
				PMIJ100 8BK	1	1.97
				TAPE	1	6.97
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				HA HVST MSD	1	13.88
				WHITE RETURN	1	4.44
				CARDSTOCK	1	3.97
				COPY PAPER	1	3.97
				CARDSTOCK	1	3.97
				SUGAR CANDY	1	19.88
				MONSTER BAG	1	13.88

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
0.70	-	-
0.70	-	-
0.70	-	-
0.70	-	-
0.70	-	-
0.70	-	-
0.70	-	-
0.70	-	-
0.70	-	-
0.70	-	-
1.28	-	-
9.97	-	-
99.00	-	-
7.78	-	-
17.48	-	-
17.19	-	-
9.34	-	-
9.34	-	-
12.79	-	-
11.99	-	-
5.99	-	-
5.24	-	-
8.49	-	-
15.29	-	-
12.79	-	-
8.99	-	-
7.48	-	-
7.48	-	-
3.96	-	-
7.98	-	-
3.98	-	-
5.94	-	-
1.97	-	-
6.97	-	-
3.47	-	-
3.47	-	-
3.47	-	-
3.47	-	-
13.88	-	-
4.44	-	-
3.97	-	-
-	3.97	-
3.97	-	-
19.88	-	-
13.88	-	-

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City of Promise City

Purchases from Walmart  
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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				NEON GRN PB	1	0.77
				NEON GRN PB	1	0.77
				NEON GRN PB	1	0.77
				POSTERBOARD	1	1.27
				POSTERBOARD	1	1.27
				TAX		14.69
						<u>243.42</u>
01/12/15	3997	323.04	01/10/15	TC GLD 20LB	1	7.78
				KNK 30LB	1	18.98
				HVR WT UPR	1	129.00
				LINDT STK	1	1.00
				LINDT STK	1	1.00
				BEEF STEAKS	1	2.27
				BEEF STEAKS	1	1.97
				BEEF STEAKS	1	1.97
				INV TAPE	1	0.97
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				SALES BOOK	1	3.47
				ENVELOPE	1	5.84
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				CARDSTOCK	1	3.97
				CARDSTOCK	1	3.97
				HUNT SAM	1	10.00
				BOOK	1	12.80
				BOOK	1	12.80
				BOOK	1	12.80
				LACHEY NICK	1	10.00
				MINT	1	1.98
				BATH SCALE	1	17.97
				FRISKIE 24PK	1	10.98
				FRK PF TF CP	1	10.98
				TAX		20.73
						<u>323.04</u>
02/17/15	4032	274.14	02/13/15	DMND 192CT	1	9.97
				BATH TISSUE	1	9.87
				FACE TISSUE	1	4.47
				FACE TISSUE	1	4.47
				TIDE LIQUID	1	9.94
				18OZ GRP CUP	1	3.88
				PLATES	1	10.28
				TEMPTATIONS	1	7.98
				CAT TOY	1	2.97
				DASANI	1	4.98
				FRK PF TF CP	1	10.98
				FRISKIE 24 PK	1	10.98

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
0.77	-	-
0.77	-	-
0.77	-	-
1.27	-	-
1.27	-	-
14.69	-	-
7.78	-	-
18.98	-	-
129.00	-	-
1.00	-	-
1.00	-	-
2.27	-	-
1.97	-	-
1.97	-	-
0.97	-	-
3.47	-	-
3.47	-	-
3.47	-	-
3.47	-	-
-	5.84	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
3.97	-	-
3.97	-	-
10.00	-	-
12.80	-	-
12.80	-	-
12.80	-	-
10.00	-	-
1.98	-	-
17.97	-	-
10.98	-	-
10.98	-	-
20.73	-	-
9.97	-	-
9.87	-	-
4.47	-	-
4.47	-	-
9.94	-	-
3.88	-	-
10.28	-	-
7.98	-	-
2.97	-	-
4.98	-	-
10.98	-	-
10.98	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				KNK 30LB	1	18.98
				TC GLD 20LB	1	7.78
				TC GLD 20LB	1	7.78
				HP INK	1	28.97
				HP INK	1	28.97
				4 BLADE RZR	1	4.97
				VPJ 2.5 TUBE	1	2.78
				TOOTHPASTE	1	1.96
				ORALB BRUSH	1	7.97
				MICKEY PANT	1	9.97
				10PK PF DIAP	1	13.34
				CHZT CRNCHD	1	2.88
				CHZT CRNCHD	1	2.88
				VEG TRAY	1	5.98
				POG TRF 10.4	1	14.98
				FRAPP	1	6.78
				TAX		16.40
						<u>274.14</u>
03/02/15	4036	111.78	02/26/15	BANANAS	1	1.33
				NAT VAL BAR	1	4.98
				NAT VAL BAR	1	4.98
				TC GLD 20LB	1	7.78
				KNK 22LB	1	13.68
				CC COMP 22LB	1	17.48
				FRISKIE 24PK	1	10.98
				FRK PF TF CP	1	10.98
				DASANI	1	4.98
				FF 3OZ CAT	1	0.54
				FF 3OZ CAT	1	0.54
				FF GL CHK	1	0.54
				FF GL CHK	1	0.54
				FF 3OZ CAT	1	0.54
				FF 3OZ CAT	1	0.54
				FG SPEC ROST	1	3.98
				QKR OATMEAL	1	2.50
				BOOK	1	7.49
				BOOK	1	5.24
				FRAPP	1	6.78
				TAX		5.38
						<u>111.78</u>
03/09/15	4046	166.00	03/06/15	CHOC 6PK	1	1.00
				STRW TWZLRS	1	1.84
				M M S	1	4.86
				CHOC 6PK	1	1.00
				CHOC 6PK	1	1.00
				MILK CHOC	1	1.00
				CHOC 6PK	1	1.00
				CHOC 6PK	1	1.00
				CHOC	1	1.00
				CHOC 6PK	1	1.00
				CHOC 6PK	1	1.00

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
18.98	-	-
7.78	-	-
7.78	-	-
-	28.97	-
-	28.97	-
4.97	-	-
2.78	-	-
1.96	-	-
7.97	-	-
9.97	-	-
13.34	-	-
2.88	-	-
2.88	-	-
5.98	-	-
14.98	-	-
6.78	-	-
16.40	-	-
1.33	-	-
4.98	-	-
4.98	-	-
7.78	-	-
13.68	-	-
17.48	-	-
10.98	-	-
10.98	-	-
4.98	-	-
0.54	-	-
0.54	-	-
0.54	-	-
0.54	-	-
0.54	-	-
0.54	-	-
3.98	-	-
2.50	-	-
7.49	-	-
5.24	-	-
6.78	-	-
5.38	-	-
1.00	-	-
1.84	-	-
4.86	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-

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Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				CHOC	1	3.78
				CHOC	1	1.00
				CHOC	1	1.00
				REESE MINI	1	2.88
				MINI EGGS	1	2.88
				BATH TUB	1	32.98
				BUSTELO COFF	1	3.88
				FG CHOC SILK	1	4.98
				CAM S COFFEE	1	5.98
				FLGR INSTANT	1	4.78
				FLGR INSTANT	1	4.78
				FLAVORED TEA	1	2.36
				RIDERS	1	21.97
				MACROMIRROR	1	2.98
				CARM LIQUID	1	3.78
				SMC1OCTMKCH	1	1.28
				HB COFFEE	1	4.98
				CRANRASPBRY	1	2.00
				GV SPRG WTR	1	0.88
				LAVENDER MB	1	3.50
				GV SPRG WTR	1	0.88
				GV SPRG WTR	1	0.88
				FUJI APPLES	1	3.73
				GREEN APPLES	1	3.46
				BANANAS	1	1.48
				BODY WASH	1	4.97
				EQ IBUP 200	1	4.00
				LIP CARE	1	2.68
				LIP CARE	1	1.48
				AQUAFINA	1	7.02
				TAX		7.07
						<u>166.00</u>
03/11/15	4048	100.43	03/09/15	KTX TMP MLTI	1	6.98
				PAPER TOWEL	1	1.97
				PAPER TOWEL	1	1.97
				CAREFREE LNR	1	2.97
				BATH TISSUE	1	9.87
				LINDT DARK	1	3.78
				LINDT DARK	1	3.78
				TRANS TAPE	1	0.97
				TRANS TAPE	1	0.97
				TRANS TAPE	1	0.97
				HP INK	1	28.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97
				SALES BOOK	1	2.97

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<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
3.78	-	-
1.00	-	-
1.00	-	-
2.88	-	-
2.88	-	-
32.98	-	-
3.88	-	-
4.98	-	-
5.98	-	-
4.78	-	-
4.78	-	-
2.36	-	-
21.97	-	-
2.98	-	-
3.78	-	-
1.28	-	-
4.98	-	-
2.00	-	-
0.88	-	-
3.50	-	-
0.88	-	-
0.88	-	-
3.73	-	-
3.46	-	-
1.48	-	-
4.97	-	-
4.00	-	-
2.68	-	-
1.48	-	-
7.02	-	-
7.07	-	-
6.98	-	-
1.97	-	-
1.97	-	-
2.97	-	-
9.87	-	-
3.78	-	-
3.78	-	-
0.97	-	-
0.97	-	-
0.97	-	-
28.97	-	-
2.97	-	-
2.97	-	-
2.97	-	-
2.97	-	-
2.97	-	-
2.97	-	-
2.97	-	-
2.97	-	-
2.97	-	-
2.97	-	-

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Report on Special Investigation of the  
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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				SALES BOOK	1	2.97
				TRIDENT SPMT	1	0.96
				TAX		6.57
						<u>100.43</u>
03/27/15	4002	299.41	03/25/15	INDOOR TRASH	1	14.98
				HB COFFEE	1	4.98
				HB COFFEE	1	4.98
				CRANRASPBRY	1	2.00
				PUDDING	1	1.00
				TAPIOCA 4PK	1	1.00
				POP TARTS	1	3.68
				BTSCH 4PK	1	1.00
				STRW TWZLRS	1	1.84
				RITZ	1	2.50
				LUNCH BUCKET	1	8.97
				PRINGLES	1	1.45
				NB SALTINES	1	2.50
				PRINGLES	1	1.45
				ZIPLOC BAGS	1	4.46
				ZIPLOC BAGS	1	4.46
				ZIPLOC BAGS	1	4.46
				FRK MXD GRL	12	11.76
				FRK TKY GIB	12	11.76
				TC 24/7 SCP ( <i>Tidy Cat Scoopable litter</i> )	1	7.78
				TC FIO 20LB	1	7.78
				BATH TISSUE	1	11.97
				PAPER TOWEL	1	8.97
				KITNKAB 16LB ( <i>cat food</i> )	1	9.97
				CC COMP 22LB	1	17.48
				FACE TISSUE	1	4.47
				FACE TISSUE	1	4.47
				CINCHSAK30G	1	11.97
				FACE TISSUE	1	1.47
				FACE TISSUE	1	1.47
				FACE TISSUE	1	1.47
				CHIPS AHOY	1	1.98
				CHIPS AHOY	1	1.98
				CHIPS AHOY	1	1.98
				CHIPS AHOY	1	1.98
				WT RDCD FAT	1	2.50
				TRIS RED FAT	1	2.50
				DORITOS	1	2.98
				CARAMEL MINI	1	2.88
				CARAMEL MINI	1	2.88
				CARAMEL MINI	1	(2.88)
				NB RITZ TRAY	1	2.78
				NB RITZ TRAY	1	2.78
				10DG WH CALC	1	4.50
				BOOK	1	11.98
				TREAT	1	7.98
				10PK PF DIAP	1	13.34
				CAT SCOOP	1	4.98

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
2.97	-	-
0.96	-	-
6.57	-	-
14.98	-	-
4.98	-	-
4.98	-	-
2.00	-	-
1.00	-	-
1.00	-	-
3.68	-	-
1.00	-	-
1.84	-	-
2.50	-	-
8.97	-	-
1.45	-	-
2.50	-	-
1.45	-	-
4.46	-	-
4.46	-	-
4.46	-	-
11.76	-	-
11.76	-	-
7.78	-	-
7.78	-	-
11.97	-	-
8.97	-	-
9.97	-	-
17.48	-	-
4.47	-	-
4.47	-	-
11.97	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.98	-	-
1.98	-	-
1.98	-	-
1.98	-	-
2.50	-	-
2.50	-	-
2.98	-	-
2.88	-	-
2.88	-	-
(2.88)	-	-
2.78	-	-
2.78	-	-
4.50	-	-
11.98	-	-
7.98	-	-
13.34	-	-
4.98	-	-

Report on Special Investigation of the  
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Purchases from Walmart  
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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				RIDERS	1	21.97
				FFEM PR CP	1	9.48
				CLOROX WIPES	1	5.88
				TAX		16.46
						<u>299.41</u>
04/03/15	4003	77.19	04/01/15	BUGLES NACHO	1	1.98
				CHDR CHS PRZ	1	2.98
				KING SIZE	1	1.00
				TWIX SINGLE	1	0.74
				CHOC	1	1.00
				LINDT STK	1	1.00
				CHOC CHECKOU	1	0.74
				GUM	1	2.98
				GUM	1	2.98
				GUM	1	2.98
				SALES BOOK	1	3.00
				SALES BOOK	1	3.00
				SALES BOOK	1	3.00
				SALES BOOK	1	3.00
				SALES BOOK	1	3.00
				POSTER BOARD	1	2.47
				SPRAY PAINT	1	3.67
				SPRAY PAINT	1	3.67
				SPRAY PAINT	1	3.67
				SPRAY PAINT	1	3.67
				Y LETTER	1	1.47
				O LETTER	1	1.47
				K LETTER	1	1.47
				L LETTER	1	1.47
				B LETTER	1	1.47
				O LETTER	1	1.47
				A LETTER	1	1.47
				D LETTER	1	1.47
				N LETTER	1	1.47
				O LETTER	1	1.47
				J LETTER	1	1.47
				N LETTER	1	1.47
				E LETTER	1	1.47
				Y LETTER	1	1.47
				U LETTER	1	1.47
				TAX		4.61
						<u>77.19</u>
04/10/15	4010	304.42	04/08/15	NPL WTR 28PK	1	3.48
				KILZ PRIMER	1	15.47
				CAT CHOW	1	4.88
				CAN CAT 12VP	1	9.48
				750CT	1	4.77
				750CT SWAB	1	3.17
				PI GAR 100CT	1	9.88
				BATTERIES	1	5.47
				PLASTIC TRAY	1	1.77

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
21.97	-	-
9.48	-	-
5.88	-	-
16.46	-	-
1.98	-	-
2.98	-	-
1.00	-	-
0.74	-	-
1.00	-	-
1.00	-	-
0.74	-	-
2.98	-	-
2.98	-	-
2.98	-	-
3.00	-	-
3.00	-	-
3.00	-	-
3.00	-	-
3.00	-	-
2.47	-	-
3.67	-	-
3.67	-	-
3.67	-	-
3.67	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
1.47	-	-
4.61	-	-
3.48	-	-
15.47	-	-
4.88	-	-
9.48	-	-
4.77	-	-
3.17	-	-
9.88	-	-
5.47	-	-
1.77	-	-

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Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				TRAY LINER	1	0.97
				6PC TRAYSET	1	5.00
				FRK MXD GRL	24	23.52
				FRK MTB CHN	12	11.76
				TC FIO 20LB	1	7.78
				TC FIO 20LB	1	7.78
				CC COMP 22LB	1	17.48
				KITNKAB 16LB (cat food)	1	9.97
				MENS SOCKS	1	7.50
				BANANAS	1	1.74
				RED APPLES	1	2.97
				FUJI APPLES	1	3.97
				GREEN GRAPE	1	3.63
				HP INK	1	39.97
				BANDAGES	1	2.78
				HP INK	1	28.97
				INK	1	15.97
				INK	1	15.97
				BANDAGES	1	2.97
				PTX VENTAIRE	1	13.97
				128FO TANGY	1	2.50
				TAX		18.88
						<u>304.42</u>
04/23/15	4015	338.63	04/21/15	NPL WTR 28PK	1	3.48
				NPL WTR 28PK	1	3.48
				BAGLESS UPRI	1	238.00
				BOOK	1	19.58
				WELCHS JCE	1	2.50
				WELCHS JCE	1	2.50
				PN SH REPA	1	3.48
				DOVEISTWFR	1	4.47
				DVE CM BW	1	5.47
				MOUSSE	1	3.88
				HAIR STYLING	1	3.94
				SHAMPOO	1	4.97
				DOLE JCE	1	2.68
				OS 100RUBYRD	1	2.48
				SKIRT HANGER	1	1.78
				SKIRT HANGER	1	1.78
				2PK HANGER	1	2.18
				2PK HANGER	1	1.98
				2PK HANGER	1	1.98
				OS CRAN GRP	1	3.98
				CRANRASPBY	1	2.68
				TAX		21.36
						<u>338.63</u>
05/28/15	3791	225.66	05/26/15	SCOUR PAD	1	1.98
				BOTTLE BRUSH	1	2.97
				TREAT	1	7.98
				TEMPTATIONS	1	7.98
				BD12CCFMKRBK	1	17.88

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
0.97	-	-
5.00	-	-
23.52	-	-
11.76	-	-
7.78	-	-
7.78	-	-
17.48	-	-
9.97	-	-
7.50	-	-
1.74	-	-
2.97	-	-
3.97	-	-
3.63	-	-
39.97	-	-
2.78	-	-
28.97	-	-
15.97	-	-
15.97	-	-
2.97	-	-
13.97	-	-
2.50	-	-
18.88	-	-
3.48	-	-
3.48	-	-
238.00	-	-
19.58	-	-
2.50	-	-
2.50	-	-
3.48	-	-
4.47	-	-
5.47	-	-
3.88	-	-
3.94	-	-
4.97	-	-
2.68	-	-
2.48	-	-
1.78	-	-
1.78	-	-
2.18	-	-
1.98	-	-
1.98	-	-
3.98	-	-
2.68	-	-
21.36	-	-
1.98	-	-
2.97	-	-
7.98	-	-
7.98	-	-
17.88	-	-

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City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				FACE TISSUE	1	4.47
				FACE TISSUE	1	4.47
				PAPER TOWEL	1	8.97
				FF 24PK CAT	1	13.23
				FRK MTB CHN	12	12.96
				FRK MXD GRL	12	12.96
				DX HD PLATES	1	6.48
				HB COFFEE	1	4.98
				HB COFFEE	1	4.98
				BOOK	1	7.48
				BOOK	1	5.98
				BOOK	1	13.58
				BOOK	1	16.14
				BOOK	1	18.86
				CC COMP 22LB	1	17.48
				TC FIO 35LB	1	12.98
				CHOC	1	1.28
				KING SIZE	1	1.28
				CHOC CHECKOU	1	0.62
				CHOC CHECKOU	1	0.74
				CHOC CHECKOU	1	0.74
				CHOC CHECKOU	1	0.62
				CHOC CHECKOU	1	0.74
				CHOC CHECKOU	1	0.74
				TAX		14.11
						<u>225.66</u>
06/10/15	3800	91.81	06/08/15	NSGARC100124	1	9.88
				HYD MAX 60CT	1	24.94
				BOOK	1	20.98
				RIDER JEANS	1	15.00
				RIDER JEANS	1	15.00
				TAX		6.01
						<u>91.81</u>
06/15/15	3801	66.33	06/12/15	NOTES 2X2	1	1.87
				PROFILE2PKBL	1	1.97
				PROFILE2PKBL	1	1.97
				PROFILE2PKBL	1	(1.97)
				PROFILE2PKBL	1	1.97
				CARAFE	1	10.97
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				LABEL	1	1.68
				LABEL	1	1.68
				LABEL	1	1.68
				LABEL	1	1.68
				LABEL	1	1.68
				IC 3X5 100CT	1	0.97
				IC 3X5 100CT	1	0.97

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
4.47	-	-
4.47	-	-
8.97	-	-
13.23	-	-
12.96	-	-
12.96	-	-
6.48	-	-
4.98	-	-
4.98	-	-
7.48	-	-
5.98	-	-
13.58	-	-
16.14	-	-
18.86	-	-
17.48	-	-
12.98	-	-
1.28	-	-
1.28	-	-
0.62	-	-
0.74	-	-
0.74	-	-
0.62	-	-
0.74	-	-
0.74	-	-
14.11	-	-
9.88	-	-
24.94	-	-
20.98	-	-
15.00	-	-
15.00	-	-
6.01	-	-
1.87	-	-
1.97	-	-
1.97	-	-
(1.97)	-	-
1.97	-	-
10.97	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.68	-	-
1.68	-	-
1.68	-	-
1.68	-	-
1.68	-	-
0.97	-	-
0.97	-	-

Report on Special Investigation of the  
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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				IC 3X5 100CT	1	0.97
				IC 3X5 100CT	1	0.97
				IC 3X5 100CT	1	0.97
				BOOK	1	16.98
				POSTIT CUBE	1	2.88
				GUM	1	2.98
				TAX		4.36
				CASH TEND		(5.00)
				CHANGE DUE		4.70
						<u>66.33</u>
07/02/15	3807	201.83		OCNDRMMBLE	1	34.97
				AREA RUG	1	12.97
				BOOK	1	29.97
				QOS BR SUG21	1	3.98
				KS MINIS	1	1.28
				CHOC	1	3.54
				HSY MINIS	1	3.54
				GH MINI DRK	1	3.28
				DUR ALK AA8	1	6.27
				BOOK	1	5.98
				BOOK	1	6.48
				BOOK	1	5.98
				BOOK	1	7.48
				MONTHLY PLAN	1	4.97
				CC COMP 22LB	1	17.48
				KNK 22LB	1	13.68
				TC GLD 20LB	1	7.88
				TC FIO 20LB	1	7.88
				FRISKIE 24PK	1	11.28
				TAX		12.94
						<u>201.83</u>
07/06/15	3808	226.13	07/03/15	OS CRAN GRP	1	3.98
				CRAN RASP	1	3.98
				HB COFFEE	1	4.98
				HB COFFEE	1	4.98
				JR MINTS TB	1	0.98
				HOT TAM TB	1	0.98
				FACE TISSUE	1	4.47
				GV BL 24OCT	1	5.78
				CATNIP	1	1.97
				DEJABLU WTR	1	1.00
				LHS RF	1	4.88
				BOOK	1	5.98
				BOOK	1	5.98
				ENR 9V4	1	11.97
				ENR 9V4	1	11.97
				COFF FILTER	1	1.44
				BATH SPONGE	1	2.00
				SHAMPOO	1	4.97
				H S SH	1	4.97
				LOCO LASER	1	3.97

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
0.97	-	-
0.97	-	-
0.97	-	-
16.98	-	-
2.88	-	-
2.98	-	-
4.36	-	-
(5.00)	-	-
4.70	-	-
34.97	-	-
12.97	-	-
29.97	-	-
3.98	-	-
1.28	-	-
3.54	-	-
3.54	-	-
3.28	-	-
6.27	-	-
5.98	-	-
6.48	-	-
5.98	-	-
7.48	-	-
4.97	-	-
17.48	-	-
13.68	-	-
7.88	-	-
7.88	-	-
11.28	-	-
12.94	-	-
3.98	-	-
3.98	-	-
4.98	-	-
4.98	-	-
0.98	-	-
0.98	-	-
4.47	-	-
5.78	-	-
1.97	-	-
1.00	-	-
4.88	-	-
5.98	-	-
5.98	-	-
11.97	-	-
11.97	-	-
1.44	-	-
2.00	-	-
4.97	-	-
4.97	-	-
3.97	-	-

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Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				LOCO LASER	1	3.97
				EQ LOTION	1	5.62
				NSGARC100124	1	9.88
				HYD MAX 60CT	1	24.94
				DOVEISTWFR	1	4.47
				HYD MAX 60CT	1	24.94
				HAIR STYLING	1	3.94
				HAIR STYLING	1	3.94
				CG LV 30OZ	1	2.84
				VNBS LAV 28Z	1	3.50
				SUAVE BW	1	1.88
				DVE SH OXY M	1	4.98
				SHAVER	1	5.97
				AVENO BW	1	7.42
				SFTSP HND LQ	1	1.47
				SFTSP HND LQ	1	1.47
				SS LHS	1	1.47
				FIT SPONGE	1	2.00
				SFTSP HND LQ	1	1.47
				MOUTHWASH	1	4.65
				TAX		14.08
						<u>226.13</u>
10/08/15	4098	104.65	10/06/15	BUBBLE WRAP	1	4.97
				ENVELOPE	1	2.27
				ENVELOPES	1	5.84
				GIFTWRAP TAP	1	2.98
				BLUE	1	0.88
				2X2 SS NOTE	1	6.47
				BLUE	1	0.88
				GIFTWRAP TAP	1	2.98
				TAGS	1	1.88
				TAGS	1	1.88
				CRAYONBOX B	1	1.23
				INK	1	15.97
				INK	1	21.97
				INK	1	15.97
				NUTS	1	1.78
				PNY 16G RETR	1	9.97
				TAX		6.73
						<u>104.65</u>
11/06/15	4118	191.35	11/04/15	NPL WTR 28PK	1	3.48
				NPL WTR 28PK	1	3.48
				WET CAT FOOD	1	8.38
				SK MXD GRILL	1	8.38
				TEMP CHICKEN	1	5.98
				FPM CHZ CZ	1	3.45
				12CT PENCILS	1	1.97
				12CT PENCILS	1	1.97
				12CT PENCILS	1	1.97
				12CT PENCILS	1	1.97
				12CT PENCILS	1	1.97

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
3.97	-	-
5.62	-	-
9.88	-	-
24.94	-	-
4.47	-	-
24.94	-	-
3.94	-	-
3.94	-	-
2.84	-	-
3.50	-	-
1.88	-	-
4.98	-	-
5.97	-	-
7.42	-	-
1.47	-	-
1.47	-	-
1.47	-	-
2.00	-	-
1.47	-	-
4.65	-	-
14.08	-	-
4.97	-	-
-	2.27	-
-	5.84	-
2.98	-	-
0.88	-	-
6.47	-	-
0.88	-	-
2.98	-	-
1.88	-	-
1.88	-	-
1.23	-	-
-	15.97	-
-	21.97	-
-	15.97	-
1.78	-	-
9.97	-	-
6.73	-	-
3.48	-	-
3.48	-	-
8.38	-	-
8.38	-	-
5.98	-	-
3.45	-	-
1.97	-	-
1.97	-	-
1.97	-	-
1.97	-	-
1.97	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				12CT PENCILS	1	1.97
				SHARPIE TWNTP	1	13.44
				SH CHSL 8C A	1	6.24
				GV SUGAR	1	1.98
				GUM	1	2.98
				GUM	1	2.98
				LD PNBCOOKIE	1	3.50
				GB 2ND FOODS	1	1.10
				B F	1	1.10
				B F	1	1.10
				BOOK	1	17.98
				BOOK	1	17.48
				BOOK	1	20.98
				BOOK	1	18.86
				BOOK	1	13.48
				BOOK	1	11.69
				TAX		11.49
						<u>191.35</u>
11/16/15	4103	140.94	11/12/15	BATH TISSUE	1	11.97
				SNACK CAKE	1	3.50
				LN PNBCOOKIE	1	3.50
				NURSRY WATER	1	1.00
				TEETHER	1	4.97
				R D BALL	1	14.96
				GB BABY SNAK	1	1.86
				GB BABY SNAK	1	1.86
				10PK PF DIAP	1	13.34
				10PK PF DIAP	1	13.34
				WAX PAPER	1	1.37
				BOOK	1	17.98
				TC GLD 20LB	1	7.88
				CC COMP 22LB	1	17.48
				CC NAT 18LB	1	17.48
				TAX		8.45
						<u>140.94</u>
11/23/15	4120	87.78	11/21/15	BOOK	1	11.68
				BOOK	1	8.08
				BOOK	1	19.56
				BOOK	1	20.26
				GV PLN SALT	1	0.42
				GV PLN SALT	1	0.42
				GV PLN SALT	1	0.42
				BABY FOOD	1	1.44
				BABY FOOD	1	1.44
				3RD BABY FOO	1	1.44
				BABY FOOD	1	1.44
				BABY FOOD	1	1.44
				GV OATMEAL	1	1.62
				NAT VAL BAR	1	4.98

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.97	-	-
13.44	-	-
6.24	-	-
1.98	-	-
2.98	-	-
2.98	-	-
3.50	-	-
1.10	-	-
1.10	-	-
1.10	-	-
17.98	-	-
17.48	-	-
20.98	-	-
18.86	-	-
13.48	-	-
11.69	-	-
11.49	-	-
11.97	-	-
3.50	-	-
3.50	-	-
1.00	-	-
4.97	-	-
14.96	-	-
1.86	-	-
1.86	-	-
13.34	-	-
13.34	-	-
1.37	-	-
17.98	-	-
7.88	-	-
17.48	-	-
17.48	-	-
8.45	-	-
11.68	-	-
8.08	-	-
19.56	-	-
20.26	-	-
0.42	-	-
0.42	-	-
0.42	-	-
1.44	-	-
1.44	-	-
1.44	-	-
1.44	-	-
1.44	-	-
1.62	-	-
4.98	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				WET CAT FOOD	1	8.38
				TAX		4.76
						<u>87.78</u>
11/30/15	4121	167.53	11/28/15	EQ IBUP 200	1	4.00
				DV ADV CR SH	1	3.48
				VCL LOTION	1	3.48
				HAIR STYLING	1	3.94
				NPL WTR 28PK	1	3.48
				CC COMP 22LB	1	17.48
				WET CAT FOOD	1	8.38
				TC GLD 20LB	1	7.88
				BATH TISSUE	1	11.97
				CR PH INTEN	1	2.97
				SALES BOOK	1	2.44
				CG LV 30OZ	1	2.84
				H S	1	7.48
				LUCKY CHARM	1	2.98
				COCOA PUFF	1	2.98
				RAISIN BRAN	1	3.12
				CINCHSAK33G	1	7.82
				13G TRASHBAG	1	8.46
				PC PUFF SNAK	1	1.56
				PRP/SLV BALL	1	7.86
				GV ST QT 80	1	5.38
				ASST CUTLERY	1	2.84
				20 PK ORNS	1	2.98
				CLOROX WIPES	1	5.88
				PP CANDYCANE	1	0.98
				PUR SNOWMAN	1	0.98
				20 PK ORNS	1	2.98
				PURPLE TRAIN	1	0.98
				PP CANDYCANE	1	0.98
				PURPLE TRAIN	1	0.98
				PURP OWL ORN	1	0.98
				PURP OWL ORN	1	0.98
				PPL RIBBON	1	1.98
				PPL RIBBON	1	1.98
				PP CANDYCANE	1	0.98
				PPL CMBO BOW	1	3.78
				PPL CMBO BOW	1	3.78
				FUS/PRP OPP	1	3.47
				TAX		10.04
						<u>167.53</u>
12/09/15	4122	133.39	12/07/15	FACE TISSUE	1	4.47
				FACE TISSUE	1	4.47
				WHIS 6.3OZ	1	3.24
				CHOC CHECKOU	1	0.78
				CHOC CHECKOU	1	0.78
				BR 100 CT FI	1	0.92
				BOOK	1	24.97
				COFFEE MAKER	1	17.88

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
8.38	-	-
4.76	-	-
4.00	-	-
3.48	-	-
3.48	-	-
3.94	-	-
3.48	-	-
17.48	-	-
8.38	-	-
7.88	-	-
11.97	-	-
2.97	-	-
2.44	-	-
2.84	-	-
7.48	-	-
2.98	-	-
2.98	-	-
3.12	-	-
7.82	-	-
8.46	-	-
1.56	-	-
7.86	-	-
5.38	-	-
2.84	-	-
2.98	-	-
5.88	-	-
0.98	-	-
0.98	-	-
2.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
1.98	-	-
1.98	-	-
0.98	-	-
3.78	-	-
3.78	-	-
3.47	-	-
10.04	-	-
4.47	-	-
4.47	-	-
3.24	-	-
0.78	-	-
0.78	-	-
0.92	-	-
24.97	-	-
17.88	-	-

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Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				CC COMP 22LB	1	17.48
				SK MXD GRILL	1	8.38
				TC GLD 20LB	1	7.88
				TC GLD 20LB	1	7.88
				FRK MTB CHN	12	12.96
				CAT TOY	1	2.97
				NURSRY WATER	1	1.00
				FRAPPUCCINO	1	2.88
				BOOK	1	5.98
				TAX		8.47
						<u>133.39</u>
12/17/15	4131	137.31	12/15/15	TC GLD 20LB	1	7.88
				CC COMP 22LB	1	17.48
				L L SCOOTER	1	20.00
				SK MXD GRILL	1	8.38
				PTX VENTAIRE ( <i>baby bottle</i> )	1	5.47
				GB 2ND FOODS	1	1.12
				FRUIT MIX	1	2.18
				3RDF LIL BI	1	1.44
				BABY FOOD	1	1.12
				3RD BABY FOO	1	1.44
				GB 2ND FOODS	1	1.12
				PC PUFF SNAK	1	1.56
				PC PUFF SNAK	1	1.56
				PC PUFF SNAK	1	1.56
				FR PM TR IS	1	7.24
				DROP D. TRUCK	1	14.96
				GV SUGAR	1	1.98
				RUBIKS CUB	1	9.97
				CANDY CANES	1	1.00
				NAT VAL BAR	1	4.98
				GUM	1	2.98
				GUM	1	2.98
				MOUSSE	1	3.98
				VCL LOTION	1	3.48
				VCL LOTION	1	2.44
				CHOC	1	1.34
				TAX		7.67
						<u>137.31</u>
01/11/16	4148	350.36	01/07/16	NV HONEY OAT	1	3.77
				P	1	4.97
				TC GLD 20LB	1	7.88
				SK MXD GRILL	1	8.38
				WET CAT FOOD	1	8.38
				CC NAT 18LB	1	17.48
				SC 28PK 20OZ	1	3.98
				HB COFFEE	1	4.98
				GB BABY JUIC	1	2.26
				CHOC	1	5.94
				HERSHEY	1	0.78
				HERSHEY	1	0.78

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
17.48	-	-
8.38	-	-
7.88	-	-
7.88	-	-
12.96	-	-
2.97	-	-
1.00	-	-
2.88	-	-
5.98	-	-
8.47	-	-
7.88	-	-
17.48	-	-
20.00	-	-
8.38	-	-
5.47	-	-
1.12	-	-
2.18	-	-
1.44	-	-
1.12	-	-
1.44	-	-
1.12	-	-
1.56	-	-
1.56	-	-
1.56	-	-
7.24	-	-
14.96	-	-
1.98	-	-
9.97	-	-
1.00	-	-
4.98	-	-
2.98	-	-
2.98	-	-
3.98	-	-
3.48	-	-
2.44	-	-
1.34	-	-
7.67	-	-
3.77	-	-
4.97	-	-
7.88	-	-
8.38	-	-
8.38	-	-
17.48	-	-
3.98	-	-
4.98	-	-
2.26	-	-
5.94	-	-
0.78	-	-
0.78	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				TODDLER MEAL	1	1.46
				TODDLER MEAL	1	1.46
				3RDF LIL BI	1	1.44
				OS CRAN CHRY	1	2.00
				BOOK	1	7.48
				BOOK	1	7.48
				BOOK	1	7.48
				BOOK	1	7.48
				BOOK	1	7.48
				BOOK	1	7.48
				BOOK	1	12.78
				EZSTART TAPE	1	9.44
				GODIVA GBX	1	2.37
				BOOK	1	8.09
				FACE TISSUE	1	4.47
				PI GAR 100CT	1	9.88
				GLOVE	1	19.97
				TOUCH GLOVE	1	14.97
				PIPE GLOVES	1	19.97
				TRANS TAPE	1	0.97
				CG LV 30OZ	1	2.84
				BODY WASH	1	4.97
				3RDF LILBIT	1	1.44
				CURLING IRON	1	4.98
				IC 3X5 300CT	1	1.24
				HP INK	1	37.97
				IC 3X5 300CT	1	1.24
				NEON INDEX	1	1.47
				NEON INDEX	1	1.47
				EQ IBUP 200	1	4.00
				EQ IBUP 200	1	4.00
				LOC GLUE	1	2.97
				KRAZY GLUE	1	2.97
				DOVEISTWFR	1	4.47
				JR MINTS TB	1	0.98
				HOT TAM TB	1	0.98
				TRANS TAPE	1	0.97
				KLX PPK 3PK	1	0.97
				CREST PASTE	1	2.97
				0521500700	1	2.98
				HAIR STYLING	1	3.94
				PNT SH DLY	1	3.84
				LHS	1	1.98
				LHS	1	1.98
				LHS	1	1.98
				KTX TMP MLT	1	5.47
				TAX		21.56
						<u>350.36</u>
01/14/16	4155	232.34	01/12/16	NURSRY WATER	1	1.00
				NURSRY WATER	1	1.00
				HB COFFEE	1	4.98
				HB COFFEE	1	4.98

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.46	-	-
1.46	-	-
1.44	-	-
2.00	-	-
7.48	-	-
7.48	-	-
7.48	-	-
7.48	-	-
7.48	-	-
7.48	-	-
12.78	-	-
9.44	-	-
2.37	-	-
8.09	-	-
4.47	-	-
9.88	-	-
19.97	-	-
14.97	-	-
19.97	-	-
0.97	-	-
2.84	-	-
4.97	-	-
1.44	-	-
4.98	-	-
1.24	-	-
-	37.97	-
1.24	-	-
1.47	-	-
1.47	-	-
4.00	-	-
4.00	-	-
2.97	-	-
2.97	-	-
4.47	-	-
0.98	-	-
0.98	-	-
0.97	-	-
0.97	-	-
2.97	-	-
2.98	-	-
3.94	-	-
3.84	-	-
1.98	-	-
1.98	-	-
1.98	-	-
5.47	-	-
21.56	-	-
1.00	-	-
1.00	-	-
4.98	-	-
4.98	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				HB COFFEE	1	4.98
				LD PNBCOOKIE	1	3.50
				GV VIT D MLK	1	2.74
				JAZZ APPLES	1	3.65
				VIT D MILK	1	2.13
				BOOK	1	24.97
				WHISKER TNA	1	4.26
				FF BRTH TN	1	4.63
				FRK MXD GRL	12	12.96
				PALM UL ORIG	1	2.47
				PALM UL OXY	1	2.47
				LEARN ZOO	1	12.88
				LIP CARE	1	1.48
				LIP CARE	1	1.48
				LETTEROPENER	1	0.97
				LIP CARE	1	1.48
				LIP BALM	1	1.00
				PC FF 80SOLO	1	1.78
				BUBBLE WRAP	1	4.97
				BUBBLE WRAP	1	4.97
				DESITIN CRM	1	3.47
				2 PK BIB	1	4.47
				SQPURMBES266	1	19.98
				SQ 60CT	1	19.98
				54 BANDS	1	0.67
				32 BANDS	1	0.67
				GRIPPER CUP	1	1.62
				SC 28PK 20OZ	1	3.98
				SC 28PK 20OZ	1	3.98
				TC GLD 20LB	1	7.88
				CC COMP 22LB	1	17.48
				BUBBLE WRAP	1	4.97
				CLKCNT REMOT	1	9.96
				SHT PROT 20	1	0.88
				SHT PROT 20	1	0.88
				SHT PROT 20	1	0.88
				SHT PROT 20	1	0.88
				SHT PROT 20	1	0.88
				FILE FOLDER	1	4.32
				TAX		12.78
						<u>232.34</u>
03/10/16	4179	264.04	03/08/16	3IN W C RFL	1	2.77
				3IN W C RFL	1	2.77
				BRUSH SET	1	2.37
				2PK ROLLER	1	6.37
				2PK ROLLER	1	6.37
				CHIP BRUSH	1	0.87
				CHIP BRUSH	1	0.68
				CHIP BRUSH	1	0.47
				CHIP BRUSH	1	0.47
				CHIP BRUSH	1	0.47
				FOAM BRUSH	1	0.47

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
4.98	-	-
3.50	-	-
2.74	-	-
3.65	-	-
2.13	-	-
24.97	-	-
4.26	-	-
4.63	-	-
12.96	-	-
2.47	-	-
2.47	-	-
12.88	-	-
1.48	-	-
1.48	-	-
0.97	-	-
1.48	-	-
1.00	-	-
1.78	-	-
4.97	-	-
4.97	-	-
3.47	-	-
4.47	-	-
19.98	-	-
19.98	-	-
0.67	-	-
0.67	-	-
1.62	-	-
3.98	-	-
3.98	-	-
7.88	-	-
17.48	-	-
4.97	-	-
9.96	-	-
0.88	-	-
0.88	-	-
0.88	-	-
0.88	-	-
0.88	-	-
4.32	-	-
12.78	-	-
2.77	-	-
2.77	-	-
2.37	-	-
6.37	-	-
6.37	-	-
0.87	-	-
0.68	-	-
0.47	-	-
0.47	-	-
0.47	-	-
0.47	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				CHIP BRUSH	1	0.68
				CHIP BRUSH	1	0.47
				FOAM BRUSH	1	0.47
				FOAM BRUSH	1	0.47
				FOAM BRUSH	1	0.47
				FOAM BRUSH	1	0.47
				TRAY LINER	1	0.97
				TRAY LINER	1	1.72
				SC 28PK 20OZ	1	3.98
				SC 28PK 20OZ	1	3.98
				TC GLADE 35	1	12.98
				CC GNTLE 13L	1	12.78
				CC COMP 22LB	1	17.48
				WET CAT FOOD	1	8.38
				WET CAT FOOD	1	8.38
				GB 2ND FOODS	1	1.12
				BABY FOOD	1	1.44
				BREAKFST BUD	1	1.46
				BREAKFST BUD	1	1.46
				TODDLER MEAL	1	1.46
				TODDLER MEAL	1	1.46
				NURSRY WATER	1	1.00
				INK	1	16.97
				TRANS TAPE	1	0.97
				TRANS TAPE	1	0.97
				INK	1	16.97
				BATH TISSUE	1	9.97
				LUVS	1	15.97
				VEGGIE SNACK	1	2.25
				VEGGIE SNACK	1	2.25
				VEGGIE SNACK	1	2.25
				VEGGIE SNACK	1	2.25
				EZSTART TAPE	1	9.44
				TREAT	1	7.98
				FRISKIES 5.5	1	0.48
				FRK TST TK B	1	0.48
				FRK TST CH B	1	0.48
				GV 160 CT OC	1	3.98
				GB TODDLER	1	1.86
				GB TODDLER	1	1.86
				SILVER CREAM	1	3.96
				128FO TANGY	1	2.50
				B	1	3.98
				OS CRAN GRP	1	3.98
				HB COFFEE	1	4.98
				HB COFFEE	1	4.98
				KASHI GRNOLA	1	2.98
				KASHI GRNOLA	1	2.98
				SPK CEREAL	1	2.96
				FRSTD FLAKES	1	2.96
				COCOA PUFF	1	2.98
				STEVIA	1	4.48

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
0.68	-	-
0.47	-	-
0.47	-	-
0.47	-	-
0.47	-	-
0.47	-	-
0.97	-	-
1.72	-	-
3.98	-	-
3.98	-	-
12.98	-	-
12.78	-	-
17.48	-	-
8.38	-	-
8.38	-	-
1.12	-	-
1.44	-	-
1.46	-	-
1.46	-	-
1.46	-	-
1.46	-	-
1.00	-	-
-	16.97	-
0.97	-	-
0.97	-	-
-	16.97	-
9.97	-	-
15.97	-	-
2.25	-	-
2.25	-	-
2.25	-	-
2.25	-	-
9.44	-	-
7.98	-	-
0.48	-	-
0.48	-	-
0.48	-	-
3.98	-	-
1.86	-	-
1.86	-	-
3.96	-	-
2.50	-	-
3.98	-	-
3.98	-	-
4.98	-	-
4.98	-	-
2.98	-	-
2.98	-	-
2.96	-	-
2.96	-	-
2.98	-	-
4.48	-	-

Report on Special Investigation of the  
City of Promise City

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				CHIPS AHOY	1	2.56
				TAX		13.22
						<u>264.04</u>
03/21/16	4168	113.44	03/18/16	PC32OZAPP6PK	1	1.56
				MILK	1	1.55
				GB TODDLER	1	1.98
				LIL ENTREES	1	1.98
				TODDLER MEAL	1	1.46
				TODDLER MEAL	1	1.46
				GB TODDLER	1	1.98
				TODDLER MEAL	1	1.46
				BREAKFST BUD	1	1.46
				BREAKFST BUD	1	1.46
				BOOK	1	7.48
				BOOK	1	12.78
				MAGAZINE	1	10.99
				MAGAZINE	1	12.99
				MAGAZINE	1	9.99
				MAGAZINE	1	9.95
				MAGAZINE	1	9.95
				MAGAZINE	1	9.95
				MAGAZINE	1	3.99
				STARBUCKS	1	2.86
				TAX		6.16
						<u>113.44</u>
03/28/16	4182	357.38	03/26/16	FACE TISSUE	1	3.97
				FACE TISSUE	1	3.97
				DX HD PLATES	1	6.72
				SPOONS	1	1.48
				SPOONS	1	1.48
				STORAGE BAG	1	4.46
				WASTEBAGS	1	7.27
				STORAGE BAG	1	4.46
				STORAGE BAG	1	4.46
				FORKS	1	1.48
				HUG NC WP	1	2.37
				HEFTY TRASH	1	7.27
				COPY PAPER	1	3.72
				PLUSH TOY	1	9.98
				LUVS	1	15.97
				WET CAT FOOD	1	8.38
				SK MXD GRILL	1	8.38
				WATER	1	3.98
				TC GLADE 35	1	12.98
				SNACK CAKE	1	3.50
				GV SUGAR	1	2.22
				GV SUGAR	1	2.22
				GB CEREAL	1	2.82
				SIPPY CUP	1	2.98
				TODDLER MEAL	1	1.46
				BREAKFST BUD	1	1.46

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
2.56	-	-
13.22	-	-
1.56	-	-
1.55	-	-
1.98	-	-
1.98	-	-
1.46	-	-
1.46	-	-
1.98	-	-
1.46	-	-
1.46	-	-
1.46	-	-
7.48	-	-
12.78	-	-
10.99	-	-
12.99	-	-
9.99	-	-
9.95	-	-
9.95	-	-
9.95	-	-
3.99	-	-
2.86	-	-
6.16	-	-
3.97	-	-
3.97	-	-
6.72	-	-
1.48	-	-
1.48	-	-
4.46	-	-
7.27	-	-
4.46	-	-
4.46	-	-
1.48	-	-
2.37	-	-
7.27	-	-
-	3.72	-
9.98	-	-
15.97	-	-
8.38	-	-
8.38	-	-
3.98	-	-
12.98	-	-
3.50	-	-
2.22	-	-
2.22	-	-
2.82	-	-
2.98	-	-
1.46	-	-
1.46	-	-

Report on Special Investigation of the  
City of Promise City

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				TODDLER MEAL	1	1.46
				LIL ENTREES	1	1.98
				TODDLER MEAL	1	1.46
				GB TODDLER	1	1.98
				GB TODDLER	1	1.98
				STORYBOOK	1	8.95
				BOOK	1	7.48
				CD	1	12.98
				STORYBOOK	1	5.69
				CD	1	9.88
				4 PK BIBS	1	6.25
				SLEEPWEAR	1	6.87
				MICKEY BLNKT	1	14.97
				SNACKS	1	1.86
				TAGS	1	1.88
				MIKE IKE TB	1	0.98
				JR MINTS TB	1	0.98
				HOT TAM TB	1	0.98
				INSOLE	1	9.62
				TAGES	1	1.88
				FF GL 30CT	1	15.92
				NURSERY WATER	1	1.00
				TOYS	1	10.97
				VEHICLE	1	15.97
				CLOROX WIPES	1	5.88
				CLOROX WIPES	1	5.88
				BODY WASH	1	4.97
				BUBBLE BATH	1	5.92
				IBUPROFEN	1	6.98
				TOOTHPASTE	1	1.96
				SV IRON	1	2.98
				LIP BALM	1	1.00
				LIP BALM	1	1.00
				BELLA SCENT	1	5.97
				CAREFREE LNR	1	2.97
				HOSTESS	1	2.98
				HOSTESS	1	2.98
				MILK	1	1.55
				CHIPS AHOY	1	2.56
				CHIPS AHOY	1	2.56
				CHIPS AHOY	1	3.56
				CHEETOS	1	2.00
				TAX		20.27
						<u>357.38</u>
04/21/16	4231	250.53	04/19/16	DRILLING	1	18.97
				INK	1	16.97
				CLR MINI HK	1	7.44
				CLR MINI HK	1	7.44
				CLR MINI HK	1	7.44
				PAYDY KING	1	1.00
				MOTHERS	1	2.00
				UTENSILS	1	2.77

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.46	-	-
1.98	-	-
1.46	-	-
1.98	-	-
1.98	-	-
8.95	-	-
7.48	-	-
12.98	-	-
5.69	-	-
9.88	-	-
6.25	-	-
6.87	-	-
14.97	-	-
1.86	-	-
1.88	-	-
0.98	-	-
0.98	-	-
0.98	-	-
9.62	-	-
1.88	-	-
15.92	-	-
1.00	-	-
10.97	-	-
15.97	-	-
5.88	-	-
5.88	-	-
4.97	-	-
5.92	-	-
6.98	-	-
1.96	-	-
2.98	-	-
1.00	-	-
1.00	-	-
5.97	-	-
2.97	-	-
2.98	-	-
2.98	-	-
1.55	-	-
2.56	-	-
2.56	-	-
3.56	-	-
2.00	-	-
20.27	-	-
18.97	-	-
-	16.97	-
7.44	-	-
7.44	-	-
7.44	-	-
1.00	-	-
2.00	-	-
2.77	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				WHOPPERS TB	1	0.98
				JR MINTS TB	1	0.98
				HOT TAM TB	1	0.98
				HOT TAM TB	1	0.98
				TAPE RULE	1	1.96
				MILK DUDS TB	1	0.98
				THEATER BOX	1	0.98
				HERSHEY MILK	1	3.00
				WET CAT FOOD	1	8.38
				SK MXD GRILL	1	8.38
				RED TRIKE	1	39.97
				HUG NC WP	1	2.37
				HUG NC WP	1	2.37
				MICKEY	1	9.97
				TODDLER MEAL	1	1.46
				TODDLER MEAL	1	1.46
				CHIPS AHOY	1	2.56
				CHIPS AHOY	1	2.56
				FRAPPUCCINO	1	2.88
				JMS JEAN	1	18.97
				LEVI JEANS	1	19.94
				RIDERS BOOT	1	19.94
				JEAN	1	18.97
				TAX		15.48
						<u>250.53</u>
05/12/16	4207	288.64	05/10/16	FRUIT SNACKS	1	2.00
				MINIWHEATS	1	3.68
				COCOA PUFF	1	3.98
				LUCKY CHARM	1	3.98
				CHEERIOS	1	3.98
				VIT D MILK	1	1.98
				CRAN RASP	1	3.98
				CC COMP 22LB	1	17.48
				TC GLADE 35	1	12.98
				BUTRFNGR12PK	1	1.96
				CHOC 12PK	1	1.96
				CHOC 12PK	1	1.96
				FS 12PK	1	1.96
				CHOC 12PK	1	1.96
				RAISINS	1	3.62
				FFEM PR CP	1	9.48
				PALM ORANGE	1	0.96
				STARBUCKS	1	2.86
				FRK TKY GIB	1	1.08
				FRK MXD GRL	11	11.88
				TEACH ELPNT	1	19.93
				BANANAS	1	1.13
				JEAN	1	18.97
				BOOK	1	5.98
				CHILDREN STO	1	3.78
				BOOK	1	15.28
				BOOK	1	12.78

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
1.96	-	-
0.98	-	-
0.98	-	-
3.00	-	-
8.38	-	-
8.38	-	-
39.97	-	-
2.37	-	-
2.37	-	-
9.97	-	-
1.46	-	-
1.46	-	-
2.56	-	-
2.56	-	-
2.88	-	-
18.97	-	-
19.94	-	-
19.94	-	-
18.97	-	-
15.48	-	-
2.00	-	-
3.68	-	-
3.98	-	-
3.98	-	-
3.98	-	-
1.98	-	-
3.98	-	-
17.48	-	-
12.98	-	-
1.96	-	-
1.96	-	-
1.96	-	-
1.96	-	-
3.62	-	-
9.48	-	-
0.96	-	-
2.86	-	-
1.08	-	-
11.88	-	-
19.93	-	-
1.13	-	-
18.97	-	-
5.98	-	-
3.78	-	-
15.28	-	-
12.78	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				BABY SMRTPAD	1	13.97
				HYDROXY BLK	1	26.98
				BANDAGES	1	3.22
				IP SPEAR BTL	1	2.98
				OLAY BW AGE	1	4.97
				DT LAV FOAM	1	4.87
				JER DM FF 21	1	5.64
				SHAMPOO	1	4.97
				H S 2N1	1	4.97
				PAW PATROL	1	2.78
				CHOC CHECKOU	1	0.78
				CHOC CHECKOU	1	0.78
				CHOC	1	1.34
				BANDAGES	1	1.97
				TWIX KING	1	1.34
				DARK RASBERRY	1	3.38
				MILK CARML	1	3.38
				HAIR STYLING	1	3.94
				SHAMPOOS	1	3.97
				SIV SCRUB	1	3.87
				TAX		16.97
						<u>288.64</u>
06/03/16	4198	157.50	06/01/16	CC COMP 22LB	1	17.48
				TC GLD 20LB	1	7.88
				TC GLD 20LB	1	7.88
				FF GL 30CT	1	15.92
				SK MXD GRILL	1	8.38
				WET CAT FOOD	1	8.38
				MG CHERRIOS	1	3.98
				GRAD YOGURT	1	2.48
				GB BABY SNAK	1	1.86
				FOOD STORAGE	1	2.98
				FOOD STORAGE	1	2.98
				B	1	9.93
				B	1	7.00
				CAT TOY	1	4.94
				SIPPY CUP	1	2.98
				BOOK	1	9.97
				MICKEY TANK	1	7.97
				CAT SCOOP	1	4.98
				BANANAS	1	1.01
				PINK APPLES	1	3.24
				STARBUCKS	1	2.86
				STARBUCKS	1	2.86
				WHOLE MILK	1	1.61
				HUG NC WP	1	2.37
				HUG NC WP	1	2.37
				CHOC	1	1.34
				KS MINIS	1	1.34

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
13.97	-	-
26.98	-	-
3.22	-	-
2.98	-	-
4.97	-	-
4.87	-	-
5.64	-	-
4.97	-	-
4.97	-	-
2.78	-	-
0.78	-	-
0.78	-	-
1.34	-	-
1.97	-	-
1.34	-	-
3.38	-	-
3.38	-	-
3.94	-	-
3.97	-	-
3.87	-	-
16.97	-	-
17.48	-	-
7.88	-	-
7.88	-	-
15.92	-	-
8.38	-	-
8.38	-	-
3.98	-	-
2.48	-	-
1.86	-	-
2.98	-	-
2.98	-	-
9.93	-	-
7.00	-	-
4.94	-	-
2.98	-	-
9.97	-	-
7.97	-	-
4.98	-	-
1.01	-	-
3.24	-	-
2.86	-	-
2.86	-	-
1.61	-	-
2.37	-	-
2.37	-	-
1.34	-	-
1.34	-	-

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Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				KS MINIS	1	1.34
				TAX		9.19
						<u>157.50</u>
06/27/16	4262	192.03	06/23/16	CC COMP 22LB	1	17.48
				CC GNTLE 13L	1	12.78
				M TOTS APPLE	1	2.48
				STARBUCKS	1	2.86
				STARBUCKS	1	2.86
				TC FIO 20LB	1	7.88
				MILK DUDS TB	1	0.98
				HOT TAM TB	1	0.98
				HOT TAM TB	1	0.98
				CHILDRENS	1	5.00
				BOOK	1	3.98
				ZZ/GRAMMY	1	11.88
				JOHN ELTON	1	9.00
				CM 5X8 LGL	1	0.88
				CAT TOYS	1	3.00
				IBUPROFEN	1	6.98
				MICKEY	1	9.97
				ASSTD CHOC	1	8.98
				KLONDIKE	1	2.98
				STARBUCKS	1	2.86
				FF LOF 24 PK	1	13.23
				TREAT	1	7.98
				CRAN RASP	1	3.98
				HANDBAG	1	18.88
				FRK MXD GRL	12	12.96
				SK MXD GRILL	1	8.38
				TAX		11.83
						<u>192.03</u>
07/18/16	4216	37.40	~ 07/14/16	HP INK	1	30.97
				MAGIC TAPE B	1	2.98
				TRANSP TAPE	1	1.00
				TAX		2.45
						<u>37.40</u>
09/29/16	4282	190.60	09/27/16	SCHOOL BUS	1	12.88
				HP INK	1	30.97
				FP LP MICKEY	1	5.97
				MINI MACHINE	1	5.88
				CHILDREN STO	1	6.28
				CHILDREN STO	1	6.29
				SLEEPWEAR	1	6.87
				FRAPPUCCINO	1	2.88
				WHOLE MILK	1	1.59
				DONUTS	1	2.00
				DISNEY SS	1	9.97
				FG LS TEE	1	6.87
				FG LS TEE	1	6.87
				APPAREL	1	14.86

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.34	-	-
9.19	-	-
17.48	-	-
12.78	-	-
2.48	-	-
2.86	-	-
2.86	-	-
7.88	-	-
0.98	-	-
0.98	-	-
0.98	-	-
5.00	-	-
3.98	-	-
11.88	-	-
9.00	-	-
0.88	-	-
3.00	-	-
6.98	-	-
9.97	-	-
8.98	-	-
2.98	-	-
2.86	-	-
13.23	-	-
7.98	-	-
3.98	-	-
18.88	-	-
12.96	-	-
8.38	-	-
11.83	-	-
-	30.97	-
-	2.98	-
-	1.00	-
-	2.45	-
12.88	-	-
30.97	-	-
5.97	-	-
5.88	-	-
6.28	-	-
6.29	-	-
6.87	-	-
2.88	-	-
1.59	-	-
2.00	-	-
9.97	-	-
6.87	-	-
6.87	-	-
14.86	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				LEVI JEANS	1	19.94
				MICKEY PANT	1	9.97
				BOOK	1	7.48
				BOOK	1	20.98
				TAX		12.05
						<u>190.60</u>
10/03/16	4227	237.50	09/30/16	FACE TISSUE	1	1.47
				FACE TISSUE	1	1.47
				HEFTY BOWLS	1	2.97
				PAPER PLATES	1	3.96
				KNIVES	1	2.48
				FEBREZE	1	5.94
				RESOLVE	1	3.94
				WASTEBAGS	1	7.27
				CLOROX WIPES	1	5.88
				CLOROX WIPES	1	5.88
				KELLOGS	1	1.98
				MINIWHEATS	1	3.68
				WHOLE MILK	1	0.95
				BOOK	1	7.48
				T-SHIRT	1	7.50
				MENS TEE	1	7.50
				FG LS TEE	1	6.87
				GF BTCT JEAN	1	12.88
				RIDERS	1	19.94
				RIDERS BOOT	1	19.94
				M HIKERS	1	24.88
				M HIKERS	1	24.88
				M HIKERS	1	(24.88)
				WET CAT FOOD	1	8.38
				TC GLD 20LB	1	7.88
				TC GLD 20LB	1	7.88
				ICE MTN	1	2.63
				STARBUCKS	1	2.86
				STARBUCKS	1	2.86
				GV PARTY CUP	1	2.28
				RB RED 12Z	1	2.50
				IA DEPOSIT	1	0.05
				RB RED 12Z	1	2.50
				IA DEPOSIT	1	0.05
				RB RED 12Z	1	2.50
				IA DEPOSIT	1	0.05
				RB RED 12Z	1	2.50
				IA DEPOSIT	1	0.05
				HOT TAM TB	1	0.98
				HOT TAM TB	1	0.98
				BOOK	1	19.58
				PATE	1	0.70
				PATE	1	0.70
				TAX	1	14.73
						<u>237.50</u>

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
19.94	-	-
9.97	-	-
7.48	-	-
20.98	-	-
12.05	-	-
1.47	-	-
1.47	-	-
2.97	-	-
3.96	-	-
2.48	-	-
5.94	-	-
3.94	-	-
7.27	-	-
5.88	-	-
5.88	-	-
1.98	-	-
3.68	-	-
0.95	-	-
7.48	-	-
7.50	-	-
7.50	-	-
6.87	-	-
12.88	-	-
19.94	-	-
19.94	-	-
24.88	-	-
24.88	-	-
(24.88)	-	-
8.38	-	-
7.88	-	-
7.88	-	-
2.63	-	-
2.86	-	-
2.86	-	-
2.28	-	-
2.50	-	-
0.05	-	-
2.50	-	-
0.05	-	-
2.50	-	-
0.05	-	-
2.50	-	-
0.05	-	-
0.98	-	-
0.98	-	-
19.58	-	-
0.70	-	-
0.70	-	-
14.73	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
10/11/16	4230	140.04	10/07/16	FFN FOS	1	34.97
				TEACH ELPNT	1	19.93
				CATERPILLAR	1	19.97
				MINNIE	1	14.94
				MICKEY	1	14.94
				CC COMP 22LB	1	17.48
				MINNIE/DAISY	1	5.97
				MEDIUM BOX	1	0.67
				MEDIUM BOX	1	0.67
				MEDIUM BOX	1	0.67
				MEDIUM BOX	1	0.67
				TAX		9.16
						<u>140.04</u>
10/24/16	4328	181.02	10/21/16	BOOK	1	9.34
				BOOK	1	8.79
				BOOK	1	9.34
				BOOK	1	20.98
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				GEL INSOLES	1	9.88
				NOTES 2X2	1	1.87
				NOTES 2X2	1	1.87
				8 SCISSORS	1	6.88
				NEON INDEX	1	1.47
				NEON INDEX	1	1.47
				EQ IBU	1	1.98
				EQ IBU	1	1.98
				IC 3X5 300 CT	1	1.24
				PWDR SGR DNT	1	2.00
				THEATER BOX	1	0.98
				MILK DUDS TB	1	0.98
				WHOPPERS TB	1	0.98
				FRAPPUCCINO	1	2.88
				11PC SCRDRVR	1	18.88
				18MM KNIFE	1	4.42
				STUBBY SD	1	3.97
				STBBY SCRWRDR	1	6.47
				FOLD KNIFE	1	8.74
				12FT LL	1	3.77
				PLIERS	1	12.88
				M HIKERS	1	19.88
				TAX		11.46
						<u>181.02</u>
12/19/16	4302	186.99	12/16/16	CRITTR HIPPO	1	24.96
				CHIPS AHOY	1	2.56
				CHERRIES	1	1.46
				BITEPROOF2PK	1	6.97
				TB SLPSET	1	4.97
				VIT D MILK	1	0.99
				FP T F MINIS	1	3.97

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
34.97	-	-
19.93	-	-
19.97	-	-
14.94	-	-
14.94	-	-
17.48	-	-
5.97	-	-
0.67	-	-
0.67	-	-
0.67	-	-
0.67	-	-
9.16	-	-
9.34	-	-
8.79	-	-
9.34	-	-
20.98	-	-
1.88	-	-
1.88	-	-
1.88	-	-
9.88	-	-
1.87	-	-
1.87	-	-
6.88	-	-
1.47	-	-
1.47	-	-
1.98	-	-
1.98	-	-
1.24	-	-
2.00	-	-
0.98	-	-
0.98	-	-
0.98	-	-
2.88	-	-
18.88	-	-
4.42	-	-
3.97	-	-
6.47	-	-
8.74	-	-
3.77	-	-
12.88	-	-
19.88	-	-
11.46	-	-
24.96	-	-
2.56	-	-
1.46	-	-
6.97	-	-
4.97	-	-
0.99	-	-
3.97	-	-

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City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				HW 5 CAR SET	1	4.97
				MINI TONGS	1	1.44
				MB GIFT AST	1	9.47
				FACE TISSUE	1	1.98
				FOODBAGS	1	1.98
				100CT FX SPN	1	3.93
				FACE TISSUE	1	1.47
				TIDE	1	5.24
				PALM ORANGE	1	0.92
				PALM ORANGE	1	0.92
				SWEET TEA	1	2.74
				DINNER MET	1	4.67
				CAT TOY	1	3.47
				DOG BOWL	1	1.87
				DOG BOWL	1	1.87
				DOG BOWL	1	1.87
				DOG BOWL	1	1.87
				DOG BOWL	1	1.87
				FR PM ORG	1	7.24
				LITTER MAT	1	4.98
				PET BED	1	6.88
				PET BED	1	6.88
				FRAPPUCCINO	1	2.88
				TC GLD 20LB	1	7.88
				TC GLD 20LB	1	7.88
				9L PLTY FAV	1	14.56
				NPL 12PK	1	2.48
				WET CAT FOOD	1	8.38
				SLEEPWEAR	1	6.87
				TAX		11.65
						<u>186.99</u>
12/30/16	4306	246.31	12/28/16	CC CMPL 16LB	1	12.78
				TC GOLD 20LB	1	7.88
				TC GOLD 20LB	1	7.88
				FF 24PK CAT	1	12.54
				9L PLTY FAV	1	14.56
				HP INK	1	30.97
				HP INK	1	41.97
				PROFILE4PK	1	3.44
				PILOT PEN	1	3.77
				12 CLRD PNCL	1	0.97
				12 CLRD PNCL	1	0.97
				12 CLRD PNCL	1	0.97
				BOOK	1	7.48
				COOKIE CRNCH	1	3.48
				DOVE MILK	1	3.24
				CAT EXCAVATR	1	14.97
				TRACK BUILDE	1	15.84
				MICKEY/GOOFY	1	5.97
				CARS DIECAST	1	3.76
				COPY PAPER	1	3.72
				COPY PAPER	1	3.72

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
4.97	-	-
1.44	-	-
9.47	-	-
1.98	-	-
1.98	-	-
3.93	-	-
1.47	-	-
5.24	-	-
0.92	-	-
0.92	-	-
2.74	-	-
4.67	-	-
3.47	-	-
1.87	-	-
1.87	-	-
1.87	-	-
1.87	-	-
7.24	-	-
4.98	-	-
6.88	-	-
6.88	-	-
2.88	-	-
7.88	-	-
7.88	-	-
14.56	-	-
2.48	-	-
8.38	-	-
6.87	-	-
11.65	-	-
12.78	-	-
7.88	-	-
7.88	-	-
12.54	-	-
14.56	-	-
-	30.97	-
-	41.97	-
3.44	-	-
3.77	-	-
0.97	-	-
0.97	-	-
0.97	-	-
7.48	-	-
3.48	-	-
3.24	-	-
14.97	-	-
15.84	-	-
5.97	-	-
3.76	-	-
-	3.72	-
-	3.72	-

Report on Special Investigation of the  
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Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				CARDSTOCK	1	3.97
				CARDSTOCK	1	3.97
				LHS	1	1.78
				LHS	1	1.78
				MOUSSE	1	3.98
				FACE TISSUE	1	1.98
				FACE TISSUE	1	1.47
				FACE TISSUE	1	1.47
				STARBUCKS	1	2.50
				SWEET TEA	1	2.74
				WHOLE MILK	1	1.68
				SMC1OCTMLKCH	1	1.33
				TWIZZLERS	1	1.34
				TAX		15.44
						<u>246.31</u>
01/03/17	4307	151.37	12/31/16	MINI MACHINE	1	5.88
				TRUCK SET	1	4.97
				WATER	1	3.98
				WATER	1	3.98
				MB GFT AST	1	9.47
				GREEN MILITA	1	4.97
				CATBOY CAT C	1	12.97
				POOH/TIGGER	1	5.97
				TESSA SHEP	1	4.97
				MINNIE DAISY	1	5.97
				HW BSC VEH	1	0.94
				HW BSC VEH	1	0.94
				AVN CAP AMER	1	8.64
				SCHLOCH DVD	1	5.00
				HITFAV F DVD	1	5.00
				FAMILYTR DVD	1	5.00
				BOOK	1	12.78
				BOOK	1	20.28
				BOOK	1	20.28
				TAX		9.38
						<u>151.37</u>
01/23/17	4319	201.25	01/21/17	ADD LBL	1	4.44
				ADD LBL	1	4.44
				ADD LBL	1	4.44
				CARDSTOCK	1	3.97
				CARDSTOCK	1	3.97
				INK	1	22.97
				HP INK	1	30.97
				ENVELOPES	1	5.84
				PAPER CLIP	1	1.37
				PAPER CLIP	1	1.37
				SHRPI TWN TP	1	3.97
				CALCULATOR	1	7.77
				CALCULATOR	1	7.77
				STORAGE TAPE	1	9.97
				SQPURMBES266	1	19.98

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
3.97	-	-
3.97	-	-
1.78	-	-
1.78	-	-
3.98	-	-
1.98	-	-
1.47	-	-
1.47	-	-
2.50	-	-
2.74	-	-
1.68	-	-
1.33	-	-
1.34	-	-
15.44	-	-
5.88	-	-
4.97	-	-
3.98	-	-
3.98	-	-
9.47	-	-
4.97	-	-
12.97	-	-
5.97	-	-
4.97	-	-
5.97	-	-
0.94	-	-
0.94	-	-
8.64	-	-
5.00	-	-
5.00	-	-
5.00	-	-
12.78	-	-
20.28	-	-
20.28	-	-
9.38	-	-
4.44	-	-
4.44	-	-
4.44	-	-
3.97	-	-
3.97	-	-
-	22.97	-
-	30.97	-
-	5.84	-
1.37	-	-
1.37	-	-
3.97	-	-
7.77	-	-
7.77	-	-
9.97	-	-
19.98	-	-

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Purchases from Walmart  
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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				SCOTTSMAN	1	13.97
				TONKA CARS	1	2.97
				MICKEY SCHO	1	2.88
				KIDBEAT DRUM	1	19.96
				KS MINIS	1	1.14
				KING SIZE	1	1.14
				FUJI APPLES	1	3.47
				PAPER BOWL	1	1.98
				PAPER BOWLS	1	1.98
				DX HD PLATES	1	5.58
				TAX		12.94
						<u>201.25</u>
02/03/17	4351	110.49	02/01/17	FRUIT BLEND	1	4.48
				FRUIT BLEND	1	4.48
				FRUIT BLEND	1	(4.48)
				MILK WAY	1	1.34
				SWEET TEA	1	2.74
				EQ SLEEP 50M	1	4.00
				CHOC CUPCAKE	1	1.00
				PJM OWLETTE	1	12.97
				PJM GEKKO M	1	12.97
				TOTE GO	1	17.88
				FF GL 30CT	1	15.92
				TC GLD 20 LB	1	7.88
				TC GLD 20 LB	1	7.88
				9L PLY FAV	1	14.56
				TAX		6.87
						<u>110.49</u>
02/13/17	4361	100.71	-	No information provided		<u>100.71</u>
						<u>100.71</u>
02/21/17	4364	141.56	02/17/17	FACE TISSUE	1	4.47
				HP INK	1	30.97
				HP INK	1	30.97
				CARDSTOCK	1	3.97
				CARDSTOCK	1	3.42
				CARDSTOCK	1	3.97
				COPY PAPER	1	3.72
				COPY PAPER	1	3.72
				CHIP BRUSH	1	0.87
				DV NA HS SHN	1	3.94
				STAPLES	1	2.96
				CHIP BRUSH	1	0.47
				CHIP BRUSH	1	0.68
				MILK DUDS TB	1	0.98
				RAISINETS TB	1	0.98
				DUR ALKAAA16	1	10.97
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				CHEX MIX	1	4.82

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
13.97	-	-
2.97	-	-
2.88	-	-
19.96	-	-
1.14	-	-
1.14	-	-
3.47	-	-
1.98	-	-
1.98	-	-
5.58	-	-
12.94	-	-
4.48	-	-
4.48	-	-
(4.48)	-	-
1.34	-	-
2.74	-	-
4.00	-	-
1.00	-	-
12.97	-	-
12.97	-	-
17.88	-	-
15.92	-	-
7.88	-	-
7.88	-	-
14.56	-	-
6.87	-	-
-	100.71	-
4.47	-	-
-	30.97	-
-	30.97	-
3.97	-	-
3.42	-	-
3.97	-	-
-	3.72	-
-	3.72	-
0.87	-	-
3.94	-	-
2.96	-	-
0.47	-	-
0.68	-	-
0.98	-	-
0.98	-	-
10.97	-	-
1.88	-	-
1.88	-	-
4.82	-	-

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City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				F-150	1	16.97
				TAX		8.95
						<u>141.56</u>
02/23/17	4369	243.56	02/21/17	2PK TONGS	1	2.97
				EQ IBUP 200	1	4.00
				IRON SUPP	1	12.97
				SV VIT B-12	1	4.88
				KLX 3PK 10	1	1.00
				STKR	1	1.97
				EMRGNCY VEHC	1	0.97
				STKOBIGTRUCK	1	0.97
				HOT TAM TB	1	0.98
				16X20 FRAME	1	6.84
				POSTERFRAME	1	9.33
				FACE TISSUE	1	4.47
				BIRDIE CHASE	1	11.97
				LITTER PAN	1	24.77
				FRK MXD GRL	1	1.00
				FRK OWF TN	1	1.00
				FRK MXD GRL	1	1.00
				FRK MXD GRL	1	1.00
				FRK TKY GIB	1	1.00
				FRK OWF TN	1	1.00
				FRK MTB CHN	1	1.00
				FRK OWF TN	1	1.00
				FRK TKY GIB	1	1.00
				FRK MTB CHN	1	1.00
				FRK TKY GIB	1	1.00
				FRK MTB CHN	1	1.00
				TIDE	1	5.24
				FP LP MICKEY	1	5.97
				COACH COCCER	1	4.97
				MAGIC LT TAB	1	14.97
				CAMERA PIX	1	39.82
				MICKEY/GOOFY	1	5.97
				DONALD/DAISY	1	5.97
				MM ORIG 16	1	11.52
				SK 13OZ MVP	1	8.38
				T T WDBOOK	1	18.77
				GUM AND MINT	1	2.98
				IB SPEAR BTL	1	2.98
				TAX		15.93
						<u>243.56</u>
03/06/17	4370	68.82	03/02/17	BANANAS	1	0.43
				FRUIT SNACKS	1	2.00
				FRUIT SNACKS	1	3.94
				MILK CARML	1	2.74
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				STACKER B12	1	1.88

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
16.97	-	-
8.95	-	-
2.97	-	-
4.00	-	-
12.97	-	-
4.88	-	-
1.00	-	-
1.97	-	-
0.97	-	-
0.97	-	-
0.98	-	-
6.84	-	-
9.33	-	-
4.47	-	-
11.97	-	-
24.77	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
1.00	-	-
5.24	-	-
5.97	-	-
4.97	-	-
14.97	-	-
39.82	-	-
5.97	-	-
5.97	-	-
11.52	-	-
8.38	-	-
18.77	-	-
2.98	-	-
2.98	-	-
15.93	-	-
0.43	-	-
2.00	-	-
3.94	-	-
2.74	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				BOOK	1	7.48
				BOOK	1	7.48
				SWEET TEA	1	2.74
				FF 24PK CAT	1	12.54
				CC COMP 22LB	1	17.48
				TAX		4.47
						<u>68.82</u>
03/06/17	4371	230.65	03/03/17	WS KNIT PANT	1	3.00
				MENS WOVEN	1	3.00
				FG CREW TEE	1	3.00
				FG CREW TEE	1	3.00
				WRG PANT	1	19.97
				SD SS 40OZ	1	1.00
				BRUSHES	1	1.88
				DVD	1	3.74
				ABC BLOCKS	1	12.97
				MB 1 64 ASRT	1	9.97
				GGSW CARRIER	1	19.97
				PAW PATROL	1	29.88
				LP FARM	1	34.73
				E HSY ASST	1	5.98
				LINDOR FUDG	1	5.94
				THEATER BOX	1	0.98
				RAISINETS TB	1	0.98
				THEATER BOX	1	0.98
				REESE MINIS	1	2.86
				CHOC	1	2.23
				PHILIP	1	13.97
				GGSF PRINCE	1	7.88
				6X6 QUARRY	1	7.97
				CALL LRN PH	1	9.84
				GO GO SMART	1	9.84
				TAX		15.09
						<u>230.65</u>
03/17/17	4390	233.02	03/15/17	18 CBL TIE	1	1.44
				CANDY	1	0.98
				THEATER BOX	1	0.98
				CARAMEL MINI	1	3.48
				CARAMEL MINI	1	3.48
				READERS	1	7.86
				MNS RDR GLS	1	9.98
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				SK MXD GRILL	1	8.38
				TC GLD 20LB	1	7.88
				CC COMP 22LB	1	17.48
				SK 13OZ MVP	1	8.38

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
7.48	-	-
7.48	-	-
2.74	-	-
12.54	-	-
17.48	-	-
4.47	-	-
3.00	-	-
3.00	-	-
3.00	-	-
3.00	-	-
19.97	-	-
1.00	-	-
1.88	-	-
3.74	-	-
12.97	-	-
9.97	-	-
19.97	-	-
29.88	-	-
34.73	-	-
5.98	-	-
5.94	-	-
0.98	-	-
0.98	-	-
0.98	-	-
2.86	-	-
2.23	-	-
13.97	-	-
7.88	-	-
7.97	-	-
9.84	-	-
9.84	-	-
15.09	-	-
1.44	-	-
0.98	-	-
0.98	-	-
3.48	-	-
3.48	-	-
7.86	-	-
9.98	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
8.38	-	-
7.88	-	-
17.48	-	-
8.38	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				SWEET TEA	1	2.74
				SWEET TEA	1	2.74
				WHOLE MILK	1	1.38
				FACE TISSUE	1	4.47
				FR PM TR IS	1	7.24
				BATTERIES	1	6.97
				ENR ALK AA16	1	10.97
				SK BEEF 4PK	1	1.28
				STARBUCKS	1	2.86
				CLBY JK CUBE	1	1.74
				CLBY JK CUBE	1	1.74
				HAM CUBES	1	3.63
				BOOK	1	20.28
				BOOK	1	7.48
				BOOK	1	20.98
				BOOK	1	20.98
				JOURNAL	1	12.83
				ENVELOPE	1	0.94
				ENVELOPE	1	0.94
				ENVELOPE	1	2.27
				ENVELOPE	1	2.27
				TAX		14.69
						<u>233.02</u>
03/20/17	4391	72.89	03/17/17	STARBUCKS	1	2.88
				PAW PATROL	1	2.88
				PAW PATROL	1	2.88
				PAW PATROL	1	2.88
				POSTIT CUBE	1	2.88
				PD RED	1	0.50
				PD BLUE	1	0.50
				MELISSA DOUG	1	7.97
				BOOK	1	17.98
				BOOK	1	17.98
				BOOK	1	8.98
				TAX		4.58
						<u>72.89</u>
03/21/17	4392	145.19	03/19/17	BOOK	1	7.48
				BOOK	1	7.48
				PAW PATR DVD	1	12.96
				PJ MASK DVD	1	9.96
				BOOK	1	15.38
				7 PDVD BDL	1	49.88
				STARBUCKS	1	2.86
				BC232R	1	29.88
				TAX		9.31
						<u>145.19</u>
03/27/17	4393	219.41	03/25/17	FILE FLDR	1	1.88
				FILE FLDR	1	1.88
				FILE FLDR	1	1.88
				WHITE RECT	1	1.12

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
2.74	-	-
2.74	-	-
1.38	-	-
4.47	-	-
7.24	-	-
6.97	-	-
10.97	-	-
1.28	-	-
2.86	-	-
1.74	-	-
1.74	-	-
3.63	-	-
20.28	-	-
7.48	-	-
20.98	-	-
20.98	-	-
12.83	-	-
-	0.94	-
-	0.94	-
-	2.27	-
-	2.27	-
14.69	-	-
2.88	-	-
2.88	-	-
2.88	-	-
2.88	-	-
2.88	-	-
0.50	-	-
0.50	-	-
7.97	-	-
17.98	-	-
17.98	-	-
8.98	-	-
4.58	-	-
7.48	-	-
7.48	-	-
12.96	-	-
9.96	-	-
15.38	-	-
49.88	-	-
2.86	-	-
29.88	-	-
9.31	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.12	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				G2 (Gatorade)	1	6.97
				CC CMLP 16LB	1	12.78
				FRK SF T 22	1	15.98
				TC 24/7 SCP (Tidy Cat Scoopable litter)	1	7.88
				TC 24/7 SCP (Tidy Cat Scoopable litter)	1	7.88
				UNI 307 BLK	1	5.24
				EQ IBUP 200	1	3.62
				LIL CHUCK	1	1.88
				LIL MARVEL	1	1.88
				LIL MARVEL	1	1.88
				LIL CHUCK	1	1.88
				ROLAIDS EXMT	1	1.74
				TUMS FRT	1	1.68
				LIP CARE	1	1.48
				PEPPERMINT	1	1.84
				STACKER B12	1	1.88
				LIP CARE	1	1.48
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				STACKER B12	1	1.88
				BUCKET OF MO	1	8.82
				DONALD	1	5.00
				MICKEY	1	5.00
				MINNIE	1	5.00
				TREAT	1	7.57
				BOOK	1	5.98
				CHILDREN STO	1	4.74
				SHT PROT 50	1	4.44
				SHT PROT 50	1	4.44
				EASTER PLUSH	1	9.98
				GOOFY	1	5.00
				85761013780	1	7.88
				CARS ACTION	1	5.97
				CARS DIECAST	1	3.76
				CARS ACTION	1	5.97
				CARS ACTION	1	5.97
				FACE TISSUE	1	4.47
				FRAPPUCCINO	1	2.88
				FRK OWF TN	12	12.00
				TAX		14.17
						<u>219.41</u>
03/30/17	4394	80.39	03/28/17	BOOK	1	7.48
				BOOK	1	7.48
				BOOK	1	18.88
				BOOK	1	19.28
				BOOK	1	20.28
				DR P/ 7UP	1	1.68
				IA DEPOSIT	1	0.05
				TAX		5.26
						<u>80.39</u>

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
6.97	-	-
12.78	-	-
15.98	-	-
7.88	-	-
7.88	-	-
5.24	-	-
3.62	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.74	-	-
1.68	-	-
1.48	-	-
1.84	-	-
1.88	-	-
1.48	-	-
1.88	-	-
1.88	-	-
1.88	-	-
8.82	-	-
5.00	-	-
5.00	-	-
5.00	-	-
7.57	-	-
5.98	-	-
4.74	-	-
4.44	-	-
4.44	-	-
9.98	-	-
5.00	-	-
7.88	-	-
5.97	-	-
3.76	-	-
5.97	-	-
5.97	-	-
4.47	-	-
2.88	-	-
12.00	-	-
14.17	-	-
7.48	-	-
7.48	-	-
18.88	-	-
19.28	-	-
20.28	-	-
1.68	-	-
0.05	-	-
5.26	-	-

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City of Promise City

Purchases from Walmart  
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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
04/12/17	4403	105.99	04/10/17	SWEET TEA	1	2.74
				SWEET TEA	1	2.74
				COKE	1	1.78
				IA DEPOSIT	1	0.05
				BOOK	1	7.48
				BOOK	1	7.48
				BOOK	1	6.74
				FRK MXD GRL	8	8.00
				FRK MTB CHN	4	4.00
				MAGAZINE	1	13.99
				TC IA SCP 20	1	7.88
				CC COMP 22LB	1	17.48
				FRISKIE 24PK	1	10.32
				SK 13OZ MVP	1	8.38
				TAX		6.93
						<u>105.99</u>
04/24/17	4404	63.45	04/20/17	HOSTESS	1	2.87
				POP TARTS	1	3.68
				TC GLD 20LB	1	7.88
				CC COMP 22LB	1	17.48
				FF 24PK CAT	1	12.54
				BOOK	1	15.28
				TAX		3.72
						<u>63.45</u>
05/08/17	4421	98.77	05/05/17	BLUE BUNNY	1	3.97
				MT TRACTOR	1	19.97
				SPRITE	1	1.78
				IA DEPOSIT	1	0.05
				BOOK	1	7.48
				PAW PATROL	1	12.97
				SD SS 40OZ	1	1.00
				FRUIT SNACKS	1	3.94
				BATH TISSUE	1	6.97
				NPL 12PK	1	2.48
				NPL 12PK	1	2.48
				PATROL PUPS	1	24.84
				PAW PATROL	1	4.97
				TAX		5.87
						<u>98.77</u>
05/15/17	4422	115.65	05/11/17	TRACK SETS A	1	9.97
				MT TRACTOR A	1	11.97
				SPREADS	1	2.64
				SPREADS	1	1.64
				CLBY JK CUBE	1	1.74
				CHIPS AHOY	1	2.56
				FACE TISSUE	1	4.47
				SWEET TEA	1	2.74
				FRK MTB CHN	12	12.00
				FRK MXD GRL	12	12.00
				KNK 22LB	1	13.68

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
2.74	-	-
2.74	-	-
1.78	-	-
0.05	-	-
7.48	-	-
7.48	-	-
6.74	-	-
8.00	-	-
4.00	-	-
13.99	-	-
7.88	-	-
17.48	-	-
10.32	-	-
8.38	-	-
6.93	-	-
2.87	-	-
3.68	-	-
7.88	-	-
17.48	-	-
12.54	-	-
15.28	-	-
3.72	-	-
3.97	-	-
19.97	-	-
1.78	-	-
0.05	-	-
7.48	-	-
12.97	-	-
1.00	-	-
3.94	-	-
6.97	-	-
2.48	-	-
2.48	-	-
24.84	-	-
4.97	-	-
5.87	-	-
9.97	-	-
11.97	-	-
2.64	-	-
1.64	-	-
1.74	-	-
2.56	-	-
4.47	-	-
2.74	-	-
12.00	-	-
12.00	-	-
13.68	-	-

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Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				CC COMP 22LB	1	17.48
				TC GLD 20LB	1	7.88
				TC GLD 20LB	1	7.88
				TAX		7.00
						<u>115.65</u>
05/18/17	4427	233.58	05/16/17	YORK MINI	1	3.54
				DARK RASBERRY	1	2.74
				MILK CARML	1	2.74
				CONFECTION	1	3.54
				MM MC MED	1	2.98
				REESE MINIS	1	2.86
				CHOC	1	3.43
				HS SH DRY8.5	1	3.97
				HS SH APL8.4	1	3.97
				SVEISSHWR	1	1.50
				RAINSINETS TB	1	0.98
				MILK DUDS TB	1	0.98
				HOT TAM TB	1	0.98
				THEATER BOX	1	0.98
				CVR 9 KNIT	1	6.44
				2 PK LINER	1	0.97
				DR P/7UP	1	1.68
				IA DEPOSIT	1	0.05
				FIRE BRIGADE	1	24.97
				HVR UPRIGHT	1	149.00
				TAX		15.28
						<u>233.58</u>
05/22/17	4428	214.54	05/20/17	CLOROX WIPES	1	5.34
				CLOROX WIPES	1	5.34
				CLOROX WIPES	1	5.34
				COMBO NOTES	1	3.97
				BANDS 54-2OZ	1	0.67
				POST IT 2X2	1	1.12
				POST IT 2X2	1	1.12
				POST IT 2X2	1	1.12
				GIFTWRAP TAP	1	3.34
				FRAME	1	4.74
				CASTING CRO	1	11.88
				CASTING CROW	1	11.88
				EAGLES	1	9.00
				BOOK	1	20.28
				ADD LBL	1	4.44
				ADD LBL	1	4.44
				ADD LBL	1	4.44
				CARDSTOCK	1	3.97
				CARDSTOCK	1	3.97
				PAPER	1	3.97
				PAPER	1	3.97
				CARDSTOCK	1	3.97
				CARDSTOCK	1	3.97
				STARBUCKS	1	2.86

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
17.48	-	-
7.88	-	-
7.88	-	-
7.00	-	-
3.54	-	-
2.74	-	-
2.74	-	-
3.54	-	-
2.98	-	-
2.86	-	-
3.43	-	-
3.97	-	-
3.97	-	-
1.50	-	-
0.98	-	-
0.98	-	-
0.98	-	-
0.98	-	-
6.44	-	-
0.97	-	-
1.68	-	-
0.05	-	-
24.97	-	-
149.00	-	-
15.28	-	-
5.34	-	-
5.34	-	-
5.34	-	-
3.97	-	-
0.67	-	-
1.12	-	-
1.12	-	-
1.12	-	-
3.34	-	-
4.74	-	-
11.88	-	-
11.88	-	-
9.00	-	-
20.28	-	-
4.44	-	-
4.44	-	-
4.44	-	-
3.97	-	-
3.97	-	-
-	3.97	-
-	3.97	-
3.97	-	-
3.97	-	-
2.86	-	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				POSTER FRAME	1	19.87
				POSTER FRAME	1	16.14
				MS 20X30 BLK	1	17.44
				POSTER FRAME	1	12.23
				POSTER FRAME	1	9.87
				TAX		13.85
						<u>214.54</u>
06/01/17	4430	205.31	05/30/17	CC COMP 22LB	1	17.48
				KNK 22LB	1	13.68
				TC GLD 20LB	1	7.88
				TC GLD 20LB	1	7.88
				FF GL 30CT	1	15.92
				FRSK POUL 32	1	13.54
				SK MXD GRILL	1	8.38
				FRUIT SNACKS	1	2.00
				FRUIT SNACKS	1	2.00
				CHIPS AHOY	1	3.56
				TREAT	1	7.57
				FOODBAGS	1	1.98
				BOOK	1	12.78
				BOOK	1	18.88
				BOOK	1	18.88
				FG 11.3OZ CL	1	4.14
				SWEET TEA	1	2.74
				WHOLE MILK	1	1.17
				KNIVES	1	2.48
				100CT FORKS	1	3.93
				100CT FS SPN	1	3.93
				DENIM PANTS	1	18.97
				STARBUCKS	1	2.88
				TAX		12.66
						<u>205.31</u>
06/13/17	4438	177.45	06/11/17	BOOK	1	7.48
				BOOK	1	7.48
				BOOK	1	12.76
				BOOK	1	12.78
				BOOK	1	18.88
				BOOK	1	20.28
				BOOK	1	12.58
				BOOK	1	19.97
				BOOK	1	24.48
				BOOK	1	24.48
				FAST BREAK	1	1.34
				CHIPS AHOY	1	3.56
				TAX		11.38
						<u>177.45</u>
06/19/17	4447	160.54	06/16/17	MT DEW	1	1.68
				IA DEPOSIT	1	0.05
				WS SHORT	1	7.88
				HP INK	1	32.97

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
19.87	-	-
16.14	-	-
17.44	-	-
12.23	-	-
9.87	-	-
13.85	-	-
17.48	-	-
13.68	-	-
7.88	-	-
7.88	-	-
15.92	-	-
13.54	-	-
8.38	-	-
2.00	-	-
2.00	-	-
3.56	-	-
7.57	-	-
1.98	-	-
12.78	-	-
18.88	-	-
18.88	-	-
4.14	-	-
2.74	-	-
1.17	-	-
2.48	-	-
3.93	-	-
3.93	-	-
18.97	-	-
2.88	-	-
12.66	-	-
7.48	-	-
7.48	-	-
12.76	-	-
12.78	-	-
18.88	-	-
20.28	-	-
12.58	-	-
19.97	-	-
24.48	-	-
24.48	-	-
1.34	-	-
3.56	-	-
11.38	-	-
1.68	-	-
0.05	-	-
7.88	-	-
-	32.97	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				HP INK	1	32.97
				OREO	1	2.88
				BOOK	1	7.48
				BOOK	1	12.58
				9L DE 20	1	12.98
				CC COMP 22LB	1	17.48
				FF 24PK CAT	1	12.54
				9L VP WETCAT	1	8.74
				TAX		10.31
						<u>160.54</u>
07/10/17	4457	231.81	07/06/17	CC COMP 22LB	1	17.48
				TC FIO 20LB	1	7.88
				FRSK GP VP	1	10.32
				FRK CP 32CT	1	13.54
				FF GL 30CT	1	15.92
				GLACEAU	1	1.34
				GLACEAU	1	1.34
				BANANAS	1	0.95
				GREEN GRAPE	1	3.63
				BEEFARONI	1	0.98
				BEEFARONI	1	0.98
				CRANBERRY	1	2.97
				SWEET TEA	1	2.74
				WHOLE MILK	1	1.17
				GV SUGAR 4	1	1.60
				VEL SHEL CHS	1	2.18
				VEL SHEL CHS	1	2.18
				M ATHLETICS	1	14.97
				GV WHITE BRD	1	0.88
				BOOK	1	12.78
				BOOK	1	16.14
				BOOK	1	16.14
				BOOK	1	(16.14)
				BOOK	1	13.98
				SOLID POLO	1	7.94
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				TAGS	1	1.88
				APPAREL	1	14.86
				LEVI JEANS	1	19.94
				RIDERS STR	1	19.94
				PATE	1	0.54
				PATE	1	0.54
				PATE	1	0.54
				TAX		14.04
						<u>231.81</u>
07/31/17	4464	106.75	07/27/17	120CT CRAYON	1	6.97
				20CT MARKER	1	4.97
				50CT PENCILS	1	6.97
				50CT SUPERTI	1	6.96

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
-	32.97	-
2.88	-	-
7.48	-	-
12.58	-	-
12.98	-	-
17.48	-	-
12.54	-	-
8.74	-	-
10.31	-	-
17.48	-	-
7.88	-	-
10.32	-	-
13.54	-	-
15.92	-	-
1.34	-	-
1.34	-	-
0.95	-	-
3.63	-	-
0.98	-	-
0.98	-	-
2.97	-	-
2.74	-	-
1.17	-	-
1.60	-	-
2.18	-	-
2.18	-	-
14.97	-	-
0.88	-	-
12.78	-	-
16.14	-	-
16.14	-	-
(16.14)	-	-
13.98	-	-
7.94	-	-
1.88	-	-
1.88	-	-
1.88	-	-
1.88	-	-
14.86	-	-
19.94	-	-
19.94	-	-
0.54	-	-
0.54	-	-
0.54	-	-
14.04	-	-
6.97	-	-
4.97	-	-
6.97	-	-
6.96	-	-

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				TUMS	1	3.84
				SWEET TEA	1	0.82
				FRISKIE 24PK	1	10.32
				FRSK TT VP	1	10.32
				FF GL 30CT	1	15.92
				FF GL 30CT	1	15.92
				SK 13OZ MPV	1	8.38
				SK 13OZ MPV	1	8.38
				TAX		6.98
						<u>106.75</u>
11/24/17	4518	289.54	11/21/17	TREAT	1	7.57
				FR PM ORG	1	7.24
				INK	1	17.97
				HP INK	1	39.97
				SQPURMBES266	1	19.98
				DT WRK ACV	1	8.94
				CC COMP 22LB	1	17.48
				WET CAT FOOD	1	13.92
				WET CAT FOOD	1	13.92
				TC GLD 20LB	1	7.88
				MT DEW	1	4.98
				IA DEPOSIT	1	0.30
				MT DEW	1	4.98
				IA DEPOSIT	1	0.30
				SV IRON	1	3.96
				SV VIT B-12	1	4.88
				ENR ALK AA16	1	11.78
				ENR ALKAAA16	1	11.78
				BOOK	1	5.98
				SCK HOLI DVD	1	14.96
				MAGAZINE	1	12.99
				3MLINTROLLER	1	2.88
				MONSTER	1	1.88
				IA DEPOSIT	1	0.05
				APPLE SNACK	1	2.28
				FORD W/ BIKE	1	15.97
				6X6 QUARRY	1	7.97
				CLOROX WIPES	1	8.58
				TAX		18.17
						<u>289.54</u>
12/07/17	4525	62.45	12/05/17	SH CHSL 4 BK	1	3.97
				ANDERSON AUG	1	11.88
				HOT WHEELS	1	6.97
				POSTIT CUBE	1	2.88
				ENVELOPES	1	5.84
				TAPE	1	1.97
				CUTLERY	1	2.48
				CUTLERY	1	2.48
				CUTLERY	1	2.48
				COPY PAPER	2	7.44

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
3.84	-	-
0.82	-	-
10.32	-	-
10.32	-	-
15.92	-	-
15.92	-	-
8.38	-	-
8.38	-	-
6.98	-	-
7.57	-	-
7.24	-	-
-	17.97	-
-	39.97	-
19.98	-	-
8.94	-	-
17.48	-	-
13.92	-	-
13.92	-	-
7.88	-	-
4.98	-	-
0.30	-	-
4.98	-	-
0.30	-	-
3.96	-	-
4.88	-	-
11.78	-	-
11.78	-	-
5.98	-	-
14.96	-	-
12.99	-	-
2.88	-	-
1.88	-	-
0.05	-	-
2.28	-	-
15.97	-	-
7.97	-	-
8.58	-	-
18.17	-	-
3.97	-	-
11.88	-	-
6.97	-	-
2.88	-	-
-	5.84	-
1.97	-	-
2.48	-	-
2.48	-	-
2.48	-	-
-	7.44	-

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Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				STORAGE TAPE	1	9.97
				TAX		4.09
						<u>62.45</u>
12/14/17	4526	37.88	12/12/17	MEASURE CUP	1	1.88
				MEASURE CUP	1	1.88
				ENR ALK AA16	1	11.78
				CARDSTOCK	1	3.97
				CARDSTOCK	1	3.97
				FOL FLC PANT	1	5.96
				FOL FLC PANT	1	5.96
				TAX		2.48
						<u>37.88</u>
01/16/18	4547	173.55	01/12/18	CEREAL	1	3.64
				OREO RED VEL	1	2.88
				HOSTESS	1	2.00
				MILK DUDS TB	1	0.98
				APPLE SNACK	1	2.28
				LEGO 10848	1	22.97
				GV SUGAR 4	1	1.53
				TR NA HS FRM	1	3.98
				MT DEW	1	4.98
				IA DEPOSIT	1	0.30
				SK 13OZ MVP	1	8.38
				SK MXD GRILL	1	8.38
				TOOLSET	1	24.68
				TC GLD 20LB	1	7.88
				PAL AB 10OZ	1	0.96
				GV BL 24OCT	1	5.18
				PAW PATROL	1	5.44
				PAW PATROL	1	5.44
				JOHN DEERE	1	11.97
				JOHN DEERE	1	11.97
				PAW PATROL	1	5.44
				PAW PATROL	1	5.44
				PAW PATROL	1	5.44
				PAW PATROL	1	5.44
				PAW PATROL	1	5.44
				TAX		10.53
						<u>173.55</u>
01/22/18	4548	143.58	01/20/18	OREO	1	2.88
				MAGAZINE	1	14.99
				FP MMCH HOTR	1	3.44
				DD ORIG KC	1	11.94
				MONSTER	1	1.88
				IA DEPOSIT	1	0.05
				PH HS VOL	1	4.58
				FP MINNI VEH	1	3.44
				FP MMCH DAIS	1	3.44
				BOOKS ME REA	1	14.00
				MARBLES 50C	1	1.97

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
9.97	-	-
4.09	-	-
1.88	-	-
1.88	-	-
11.78	-	-
3.97	-	-
3.97	-	-
5.96	-	-
5.96	-	-
2.48	-	-
3.64	-	-
2.88	-	-
2.00	-	-
0.98	-	-
2.28	-	-
22.97	-	-
1.53	-	-
3.98	-	-
4.98	-	-
0.30	-	-
8.38	-	-
8.38	-	-
24.68	-	-
7.88	-	-
0.96	-	-
5.18	-	-
5.44	-	-
5.44	-	-
11.97	-	-
11.97	-	-
5.44	-	-
5.44	-	-
5.44	-	-
5.44	-	-
5.44	-	-
10.53	-	-
2.88	-	-
14.99	-	-
3.44	-	-
11.94	-	-
1.88	-	-
0.05	-	-
4.58	-	-
3.44	-	-
3.44	-	-
14.00	-	-
1.97	-	-

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Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				MARBLES 50C	1	1.97
				MARBLES 50C	1	1.97
				PAW PATROL	1	34.73
				PAW PTRL PZ	1	9.88
				LEGO 10572	1	24.00
				TAX		8.42
						<u>143.58</u>
02/05/18	4549	193.24	02/03/18	SPECIAL KITTY	1	5.97
				HP INK	1	39.97
				HP INK	1	39.97
				WET CAT FOOD	1	13.92
				SK MXD GRILL	1	8.38
				COPY PAPER	1	3.72
				CARD BRTHDAY	1	4.97
				CAR CHOC	1	3.38
				CHOC	1	3.43
				PREM CHOC	1	2.86
				REESE S PNT	1	2.98
				THEATER BOX	1	0.98
				THEATER BOX	1	0.98
				GUMMI	1	1.98
				ANTACID	1	1.98
				EQ IBUP 200	1	3.78
				JMS JEAN	1	18.97
				CS CLASSIC	1	2.88
				TR MSE XTA10	1	4.92
				DV NA HS SHN	1	4.88
				READERS	1	7.86
				TUMS	1	1.84
				TAX		12.64
						<u>193.24</u>
05/29/18	4606	284.22	05/27/18	REESE'S PIECES BIG BOX	1	0.98
				CREST 3D WHITE .85OZ TRIAL TRAVEL	1	0.97
				HIDE N' PLAY CAT ACTVTY CENTER	1	7.97
				MAGAZINE PSYCHOLOGY TODAY	1	4.99
				KLG 12 OZ SPECIAL K	1	2.88
				HARTZ DELECTABLES 1.4OZ TUNA/SHRIMP STEW	1	0.94
				HARTZ DELECTABLES 1.4OZ TNA/SHRMP BISQUE	4	3.76
				HARTZ DELECTABLES 1.4OZ CHCKEN/TUNA STEW	1	0.94
				DOVE STRENGTH SHINE NON AERO HAIR SPRAY	1	4.88
				KITTEN CHOW 14LBS	1	12.78
				WORLD PET HVYWGHT CROCK XL SILVER DISH	1	7.24
				VIBRANT LIFE XLARGE BOWL BLUE	1	0.97
				VET HYPOALLERGENIC SHAMPOO	1	2.50
				FRISKIES 13OZ OC WHITEFISH/TUNA CAN CAT	12	12.00
				ICE CUBES DISPENSER PACK LARGE SPEARMINT	1	2.98
				ALL PAWS ON DECK PNT BOX	1	7.19
				SPECIAL KITTY 12CT - 13OZ MIXED GRILL	2	16.76
				NURSER BOTTLE, 2OZ	2	2.54
				VIBRANT LIFE XL BLACK BOWL	1	0.97
				VIBRANT LIFE HVYWGHT LG CROCK BOWL BLUE	1	7.24

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1.97	-	-
1.97	-	-
34.73	-	-
9.88	-	-
24.00	-	-
8.42	-	-
5.97	-	-
-	39.97	-
-	39.97	-
13.92	-	-
8.38	-	-
-	3.72	-
4.97	-	-
3.38	-	-
3.43	-	-
2.86	-	-
2.98	-	-
0.98	-	-
0.98	-	-
1.98	-	-
1.98	-	-
3.78	-	-
18.97	-	-
2.88	-	-
4.92	-	-
4.88	-	-
7.86	-	-
1.84	-	-
12.64	-	-
0.98	-	-
0.97	-	-
7.97	-	-
4.99	-	-
2.88	-	-
0.94	-	-
3.76	-	-
0.94	-	-
4.88	-	-
12.78	-	-
7.24	-	-
0.97	-	-
2.50	-	-
12.00	-	-
2.98	-	-
7.19	-	-
16.76	-	-
2.54	-	-
0.97	-	-
7.24	-	-

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				MY FIRST SEARCH & FIND COLOR & ACTIVITY	1	8.98
				PET AG MILK REPLACEMENT POWDER 10.5OZ	1	9.97
				ANTISEPTIC & ANTIFUNGAL SHAMPOO 16 FL OZ	1	8.96
				MINI 3 KNOT TUG W/ TENNIS	1	3.97
				PET CHAMPION 3QT GALVANIZED DOG BOWL	1	6.97
				OL' ROY 13.2 OUNCE BF/TB/CB VARIETY PACK	1	6.97
				MED BASIC 2 KNOT ROPE TOY	1	1.97
				MILK BONE LARGE FLAVOR 60OZ	1	6.32
				ID IDEA & DISCOVERIE MAGAZINE	1	7.99
				SKITTLES ORIGINAL THEATER BOX 3.5OZ	1	0.98
				HARTZ MEDIUM DURAPLAY BONE	1	2.52
				RWB DUSTY THE SUPER DUPER GARBAGE TRUCK	1	29.84
				WALKIE TALKIES	1	16.88
				OLROY COMPLETE NUTRITION 15LB	1	8.98
				TRESMOUSSE X HOLD	1	4.92
				LEGO JUNIORS ROAD REPAIR TRUCK 10750	1	9.88
				JUST FOR CATS BALL VALUE PACK	1	3.97
				SIXTH DAY THE	1	16.78
				DON T LET GO A NOVEL	1	7.48
				TAX		18.41
						<u>284.22</u>
07/09/18	4722	241.24	07/07/18	ADAMS 2 PART CARBONLESS STMT BOOK	1	4.77
				HP 61 TRI-COLOR INK CARTRIDGE TWIN PACK	1	47.97
				HP 61 BLACK INK CARTRIDGE TWIN PACK	1	34.97
				WRIGLEY DOUBLEMINT GUM SS	1	0.96
				2.87OZ GRANDMA'S COOKIES OATMEAL/RAISIN	1	0.88
				MT DEW LIVE WIRE 20Z	1	1.78
				IA SINGLE BOTTLE DEP.	1	0.05
				SHEDMONSTER, CAT	1	8.44
				STERILITE 40QT EZ CARRY CLEAR-SPICY LIME	4	35.76
				CAT CHOW COMPLETE 22 POUND BAG	1	17.48
				KIDDE CO ALARM BATTERY OPERATED	1	16.84
				TIDY CAT GLADE 20 LB LITTER JUG	1	7.98
				WHISKAS TEMP 16OZ BACKYARD COOKOUT	1	7.94
				CAT FLEXIBLE SLICKER MASSAGE BRUSH	1	5.97
				#32 ADV BANDS 2OZ BAG	1	0.67
				#54 ADVANTAGE ASST 2 OZ. BAG	1	0.67
				1.88"X100YD AP101 CLEAR 4PK 6SC	1	7.84
				@ THE OFFICE SELF-STICK NOTES CUBE 400SH	2	3.74
				MAINSTAYS 12 IN TABLE FAN WHITE	1	14.84
				PAPERMATE	1	5.97
				FRAPPUCCINO MOCHA 13.7FO	1	2.88
				TAX		12.84
						<u>241.24</u>
07/13/18	4724	52.37	07/11/18	STARBUCKS DBLSHOT ENERGY COFFEE VANILLA	1	2.86
				LG DP TRUCK & TRACKED EXCAVATOR 10812	1	16.82
				SCOTCH TAPE ASSORTED COLOR 1PK	4	4.00
				PEN+GEAR 3PK PASTEL LEGAL PAD 8X11 WR	1	3.94
				TRA RBT BRUSHFIRE	1	7.88
				WATER BLASTER	1	4.00
				PEN+GEAR 100 3X5 NEON RULED INDEX CRDS	2	1.94

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
8.98	-	-
9.97	-	-
8.96	-	-
3.97	-	-
6.97	-	-
6.97	-	-
1.97	-	-
6.32	-	-
7.99	-	-
0.98	-	-
2.52	-	-
29.84	-	-
16.88	-	-
8.98	-	-
4.92	-	-
9.88	-	-
3.97	-	-
16.78	-	-
7.48	-	-
18.41	-	-
4.77	-	-
-	47.97	-
-	34.97	-
0.96	-	-
0.88	-	-
1.78	-	-
0.05	-	-
8.44	-	-
35.76	-	-
17.48	-	-
16.84	-	-
7.98	-	-
7.94	-	-
5.97	-	-
0.67	-	-
0.67	-	-
7.84	-	-
3.74	-	-
14.84	-	-
5.97	-	-
2.88	-	-
12.84	-	-
2.86	-	-
16.82	-	-
4.00	-	-
3.94	-	-
7.88	-	-
4.00	-	-
1.94	-	-

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Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				TIME AND TRU SS CREW TEE	1	5.00
				TAX		5.93
						<u>52.37</u>
09/10/18	4629	65.21	~ 09/08/18	HP 61 TRI-COLOR INK	1	25.97
				HP 61 BLACK INK CARTRIDGE TWIN PACK	1	34.97
				TAX		4.27
						<u>65.21</u>
01/07/19	4675	134.07	~ 01/05/19	GP 92 BRT 500 SHEETS	2	7.44
				HP 61 TRI-COLOR INK CARTRIDGE TWIN PACK	1	47.97
				HP 61 BLACK INK CARTRIDGE TWIN PACK	1	34.97
				PASTEL CARDSTOCK 50 SHEETS	1	3.97
				BRIGHT CARDSTOCK 50 SH	1	3.97
				#10 P&S SECURITY TINT ENVELOPE 40 CT	3	4.92
				MANILA FILE FOLDER LETTER SIZE 25 COUNT	1	2.84
				PG TRANSPARENT TAPE	2	1.74
				PEN AND GEAR 3/4IN X 1300	2	1.74
				EXPO LO 12CT ASST FINE	1	8.93
				BIC 2PK VELOCITY PRO FSH 0.7	1	2.84
				SHARPIE	1	3.97
				TAX		8.77
						<u>134.07</u>
08/02/19	4785	51.30	~ 07/31/19	AIRPLUS PLANTAR FASCIA SLEEVE L/XL	1	7.97
				DS PAIN REL OTH ARCH MEN	1	11.88
				PEN+GEAR #10 PEEL&STICK ENVELOPE 250CT	1	9.24
				WOMENS ATHLETIC WORKS ATHLETIC KNIT SLIP	1	12.88
				SAY YOU'RE SORRY	1	5.98
				TAX		3.35
						<u>51.30</u>
08/02/19	4786	186.27	~ 07/31/19	HP 61 TRI-COLOR INK CARTRIDGE TWIN PACK	1	49.89
				HP 61 BLACK INK CARTRIDGE TWIN PACK	1	36.89
				TOP JOB BASIC BL REG 8X60	1	0.93
				O CEDAR SCRUBBERS NON STICK	1	0.98
				SCOTCH-BRITE STAINLESS STEEL SCOUR 3PK	1	2.12
				ONN ON EAR HEAD PHONES	1	4.88
				PRIMARY CARDSTOCK 50 SH	1	3.97
				PASTEL CARDSTOCK 50 SHEETS	1	3.97
				SPECTRUM CARDSTOCK 75 SH	1	7.64
				BRIGHT CARDSTOCK 50 SH	1	3.97
				EZ START TAPE, 1.88" X 54.6 YD	1	2.97
				PEN+GEAR 100 3X5 WHITE BLANK INDEX CRDS	4	1.92
				@ THE OFFICE SELF-STICK NOTES CUBE 400SH	4	7.88
				BIC CLIC STIC 18PK FASHION	1	3.97
				PAPER MATE;UNBRANDED	1	3.97
				PAPERMATE	1	5.97
				WOMENS ATHLETIC WORKS ATHLETIC KNIT SLIP	1	12.88
				PEN GEAR JUMBO PAPER CLIPS	1	1.37
				ASTROBRIGHT METALLICS 24CT	1	4.44
				IN HIS FATHER S FOOTSTEPS	1	6.74

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
5.00	-	-
5.93	-	-
-	25.97	-
-	34.97	-
-	4.27	-
-	-	7.44
-	-	47.97
-	-	34.97
-	-	3.97
-	-	3.97
-	-	4.92
-	-	2.84
-	-	1.74
-	-	1.74
-	-	8.93
-	-	2.84
-	-	3.97
-	-	8.77
7.97	-	-
11.88	-	-
9.24	-	-
12.88	-	-
5.98	-	-
3.35	-	-
-	49.89	-
-	36.89	-
0.93	-	-
0.98	-	-
2.12	-	-
4.88	-	-
3.97	-	-
3.97	-	-
7.64	-	-
3.97	-	-
2.97	-	-
1.92	-	-
7.88	-	-
3.97	-	-
3.97	-	-
5.97	-	-
12.88	-	-
1.37	-	-
4.44	-	-
6.74	-	-

Report on Special Investigation of the  
City of Promise City

Purchases from Walmart  
For the Period July 1, 2011 through August 31, 2020

Per Bank Statement			Per support provided by Walmart			
Date Cleared	Check Number	Amount	Visit Date	Description^	Unit Qty	Retail Price
				TURNING POINT TAX	1	6.74 12.18 <u>186.27</u>
08/19/19	4821	106.24	08/15/19	MT DEW LIVE WIRE 20Z IA SNGLE BOTTLE DEP. 9780529100221 SOAP OPERA DIG PRES MAGAZINE RIDERS MIDRISE BOOT JEAN LEVI HIGH RISH PO JEGGING RIDERS CORE STRAIGHT LEG JEAN WE WERE THE LUCKY ONES: A TAX	1 1 1 1 1 1 1 1	1.98 0.05 24.97 4.99 19.94 19.94 19.94 7.48 6.95 <u>106.24</u>
11/01/19	4828	98.20 ~	10/30/19	HP 61 TRI-COLOR INK CARTRIDGE TWIN PACK HP 61 BLACK INK CARTRIDGE TWIN PACK TAX	1 1	52.89 38.89 6.42 <u>98.20</u>
11/04/19	4830	55.55	11/02/19	TURTLES ALL THE WAY DOWN ( <i>book</i> ) TREATS CREATE A FACE DINO CREATE A FACE ( <i>stickers</i> ) RADICALS, RESISTANCE ( <i>book</i> ) A BAXTER FAMILY CHRISTMAS ( <i>book</i> ) PAW PATROL EXPLORER THING TAX	1 1 1 1 1 1	11.98 3.97 3.97 19.58 6.74 5.68 3.63 <u>55.55</u>
04/02/20	4884	43.72 ~	03/31/20	HP 61 BLACK INK CARTRIDGE TWIN PACK @ THE OFFICE SELF-STICK NOTES CUBE 400SH TAX	1 1	38.89 1.97 2.86 <u>43.72</u>
Total		<u>\$ 19,143.32</u>				<u>\$ 19,143.32</u>

^ - For purchases mad prior to May 27, 2018, Walmart could only provide copies of the receipt which included short descriptions. For purchases after this date, Walmart provideda more detailed description.

~ - City provided a copy of the receipt.

NOTE: Auditor's notations are in italics.

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
6.74	-	-
12.18	-	-
1.98	-	-
0.05	-	-
24.97	-	-
4.99	-	-
19.94	-	-
19.94	-	-
19.94	-	-
7.48	-	-
6.95	-	-
-	52.89	-
-	38.89	-
-	6.42	-
11.98	-	-
3.97	-	-
3.97	-	-
19.58	-	-
6.74	-	-
5.68	-	-
3.63	-	-
-	38.89	-
-	1.97	-
-	2.86	-
<u>17,067.69</u>	<u>1,345.60</u>	<u>730.03</u>

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

Report on Special Investigation of the  
City of Promise City

Improper Payments to Alliant Energy  
For the Period July 1, 2011 through August 31, 2020

**Per Bank Statements**

<b>Date<sup>^</sup></b>	<b>Check Number</b>	<b>Issued to</b>	<b>Amount</b>
03/05/14	EP	e-Bill ALLIAIANT_ENERGY TEL 8101011005402	\$ 1,836.29
10/14/14 *	EP	ALLIANT ENERGY	758.52
10/14/14 *	EP	ALLIANT ENERGY	800.00
01/12/15	EP	e-Bill ALLIANT ENERGY TEL 8101011005402	459.33
02/17/15	EP	e-Bill ALLIANT ENERGY	785.00
03/16/15 *	4049~	CHECKPAYMT Alliant-IPL	400.00
05/15/15 *	EP	ALLIANT ENERGY	671.76
09/21/16 *	EP	ALLIANT ENERGY - IPL	627.00
10/14/16	194~	CHECKPAYMT Alliant-IPL CHECK #0194	835.00
12/06/16 *	4291~	Alliant Energy	200.00
12/06/16 *	4350~	Alliant Energy	425.00
02/13/17 *	4353~	CHECKPAYMT Alliant-IPL	600.00
03/17/17 *	4372~	CHECKPAYMT Alliant-IPL	508.45
06/08/17 *	4431~	CHECKPAYMT Alliant-IPL	200.00
04/04/18 *	EP	ALLIANT - IPL	558.84
Total			<u>\$ 9,665.19</u>

<sup>^</sup> - Check date or date electronic payment was made from the City's checking account.

EP - Electronic payment was made from the City's checking account.

\* - From the City's general checking account. Other payments were from the City's sewer checking account.

~ - Check was electronically redeemed.

Report on Special Investigation of the  
City of Promise City

Improper and Unsupported Payments to Other Vendors  
For the Period July 1, 2011 through August 31, 2020

**Per Bank Statement or Check Image**

<b>Date~</b>	<b>Check Number</b>	<b>Issued to</b>	<b>Memo</b>
10/24/13	3706	<i>No Image</i>	<i>No Image</i>
11/04/13	3710	<i>No Image</i>	<i>No Image</i>
11/30/13	3725	^ Dollar General	<i>None</i>
12/02/13	3726	^ Simmons Building	<i>None</i>
12/20/13	3740	^ Dollar General	<i>None</i>
11/08/14	3864	^ Orscheln	DL#826AK4290
11/13/14	3870	^ True Value	<i>None</i>
02/03/15	4021	^ Centerville Produce	<i>None</i>
02/03/15	3990	^ Orscheln ( <i>sic</i> )	<i>None</i>
12/13/16	4292	* CHECKPYMT Windstream	<i>None</i>
04/18/17	4407	^ Look Buy & Enjoy	Loan - Post Payroll
08/07/17	4465	* CHECKPAYMT Premier Cr Card	<i>None</i>
10/02/17	4504	^ Portfolio Recovery Assoc	5178057694184297
10/03/17	4493	* CHECKPAYMT Premier Cr Card	<i>None</i>
10/05/17	4494	* CHECK PYMT CAPITAL ONE ARC	<i>None</i>
10/05/17	4495	* CHECKPAYMT Premier Cr Card	<i>None</i>
Total			

NOTE: Auditor's notations are in italics.

~ - Check date or date posted to bank account.

^ - Mayor reported the signature on the check is not authentic.

\* - Check was electronically redeemed. An image is not available.

<b>Amount</b>	<b>Improper</b>	<b>Unsupported</b>
\$ 32.10	-	32.10
21.40	-	21.40
58.52	-	58.52
81.64	-	81.64
42.36	-	42.36
128.37	-	128.37
291.54	-	291.54
106.73	106.73	-
171.19	-	171.19
300.00	300.00	-
600.00	600.00	-
200.00	200.00	-
305.30	305.30	-
55.02	55.02	-
300.00	300.00	-
100.00	100.00	-
<b>\$ 2,794.17</b>	<b>1,967.05</b>	<b>827.12</b>

Report on Special Investigation  
of the  
City of Promise City

Staff

This special investigation was performed by:

James S. Cunningham, CPA, Director  
Crystal Jimenez-Boender, Staff Auditor



Annette K. Campbell, CPA  
Deputy Auditor of State