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Missouri State Auditor

City of Excelsior Estates

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CITIZENS SUMMARY

Findings in the audit of the City of Excelsior Estates

Misappropriated and Missing Money, and Conflicts of Interest

From January 1, 2014, through April 30, 2021, the former Mayor/City Administrator improperly transferred money and issued checks from city funds to himself and his two businesses, totaling at least \$37,496. In addition, \$798 in city receipts collected by the former Mayor/City Administrator were not deposited and are missing. During this time, he also paid himself and his two businesses approximately \$306,000 and supporting documentation was not available for approximately \$202,000 of those payments. Many of the payments made to the former Mayor/City Administrator and his two businesses were questionable due to their timing and/or the likelihood they were for personal use. The Board does not adequately monitor its activities for conflicts of interest.

Improper Sewer Service Stipends

Board members improperly received stipends for sewer services as compensation when either compensation was not allowed by statute or the Board was not active. The city failed to submit its financial statement for the year ended December 31, 2021, until January 11, 2023, and failed to submit its financial statement for the year ended December 31, 2022, until October 27, 2023. Section 105.145.5, RSMo, prohibits payment of compensation to members of governing bodies that have not submitted their annual financial report to the SAO as required. Additionally, Board members improperly received \$880 in free sewer service prior to passing the ordinance allowing the stipend, \$320 while the Board was inactive during the COVID-19 pandemic (May and June 2020), and various other occasions when aldermen did not attend meetings as required. The former City Clerk improperly received free sewer services from May 2017 to December 2019 totaling \$1,392.

Oversight and Annual Audits

The former Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the former Mayor/City Administrator, which led to the misappropriations, unsupported and questionable payments, and missing money. The Board did not review a list of bills or bank statements and Board members signed checks without reviewing supporting documentation. The former Mayor/City Administrator and Board also failed to monitor the city's cash balances, causing the city to incur overdraft and maintenance charges. The city did not obtain an annual audit of its sewer system for 2018, 2019, 2021, or 2022, as required by state law.

Contracted Workers

The Board did not document the basis for classifying the former City Administrator, former city clerks, and former Billing Clerk/City Clerk as independent contractors rather than employees, and these employees were misclassified. Even if this classification was appropriate, the Board did not enter into a written contract with these individuals and did not prepare and file 1099 forms for payments made during 2015 through 2021. The current City Clerk is also classified as an independent contractor, and the city does not have documentation to support this decision. The former City Administrator, former City Clerk, and City Clerk/Billing Clerk did not submit timesheets or other documentation to support work performed. The former Mayor/City Administrator issued checks in advance of the end of the pay period to the part-time Billing Clerk. The advance payments are loans of city funds and the city has no statutory authority to make loans. The Missouri Constitution specifically prohibits counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual.

Accounting Controls and Procedures	The city's procedures for receipting, recording, and depositing money are poor. As a result, money collected was not properly receipted, recorded, and deposited. The former Mayor/City Administrator frequently commingled city funds with personal funds. The former Mayor/City Administrator also made excessive and unauthorized transfers of restricted funds between various bank accounts, which further allowed improper disbursements to occur and not be detected. The city did not properly store or retain numerous financial records. City officials could not locate manual receipt slips, bank statements, and supporting documentation for disbursements, including payments to the former Mayor/City Administrator and his two businesses. The city stored some city records in disarray in a trailer made from the bed of a pickup truck with a camper shell on it.
Sewer System Controls and Procedures	The city's sewer system controls and procedures need improvement. The former Mayor/City Administrator made adjustments to customer sewer statements without obtaining independent approval or maintaining adequate documentation to support the reasons for the adjustments. The city repeatedly violated the Missouri Clean Water Law and the former Mayor/City Administrator did not take sufficient corrective action to address the sewer treatment facility issues despite his company billing the city approximately \$269,000 for sewer services.
Financial Reporting	The city did not file annual financial reports timely or publish semiannual financial statements in compliance with state law. The Board failed to submit to the State Auditor's Office the financial statement for the year ended December 31, 2021, until January 11, 2023, and the financial statement for the year ended December 31, 2022, until October 27, 2023. The city has not published semiannual financial statements for the years ended December 31, 2014, through 2023.
Sunshine Law	The city did not always comply with the requirements of the Sunshine Law. A review of meeting minutes found minutes for 24 meetings were either missing or in an unreadable format, and 17 of 69 meeting minutes reviewed were not signed and did not indicate who prepared them. The minutes for an additional 36 of the 69 meetings reviewed, indicated they were prepared by the former Mayor/City Administrator, but not signed. These minutes included discussions and approval of payments to his two private businesses and himself. Additionally, the Board did not adopt a written policy regarding public access to city records as required by state law.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Excelsior Estates

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Excelsior Estates, Missouri

We have audited certain operations of the City of Excelsior Estates as they relate to the city's finances in fulfillment of our duties under Chapter 29, RSMo. Due to concerns regarding misappropriated or missing money, the State Auditor initiated the audit with the approval of the City of Excelsior Estates Board of Aldermen. The scope of our audit included, but was not necessarily limited to, the period of January 1, 2014, to April 30, 2021. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the extent of money missing and/or misappropriated from the city.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) missing and misappropriated money totaling at least \$38,294. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Excelsior Estates.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick
State Auditor

City of Excelsior Estates

Introduction

Background

Gary Fesenmeyer, Sr. served as Mayor from at least April 2004 until December 15, 2019, when he was appointed as the City Administrator, and continued to serve in that role until approximately April 19, 2021.¹ The Board did not appoint a Mayor in 2019 and a new Mayor was not elected until April 2021. Mr. Fesenmeyer, as City Administrator, performed all duties he had previously performed as Mayor during this time. Mr. Fesenmeyer is referred to as the former Mayor/City Administrator (M/CA) throughout the remainder of this report.

Mandy Rivera served as the part-time Billing Clerk from February 2015 to January 28, 2021, and as the part-time Billing/City Clerk from January 28, 2021, to April 2021. Joyce Snider served as a part-time City Clerk from May 5, 2017, to December 3, 2020. The former M/CA and Billing/City Clerk were primarily responsible for city financial accounting functions and city records from January 2014 to April 2021 including:

- Receipting and depositing - The former M/CA collected and recorded all city receipts, and prepared and made bank deposits.
- Disbursements - The former M/CA received invoices for payment; prepared, signed, and distributed checks; maintained supporting documentation; and transferred money between bank accounts. Another Board member also typically signed checks as a second signor.
- Sewer billing - The former Billing Clerk prepared sewer bills and the former M/CA mailed the sewer bills to customers. The former M/CA also authorized adjustments to sewer bills.
- Reporting - The former M/CA prepared an annual budget spreadsheet for the Board that was incomplete. He did not prepare other formal budgets or publish semiannual financial statements for the years ended December 31, 2014, through 2021 as required by Missouri Statutes.

Former Mayor/City Administrator's Personal Businesses

The former M/CA owned two businesses, CAD Midwest, Inc. and Visual Sewer Inspection, Inc. (VSI) that performed work for the city. The last contract with either entity was dated 2012. We obtained invoices for some of the work provided by the businesses. The former M/CA routinely wrote checks to himself and his two businesses.

Investigation and audit

In July 2021, the State Auditor's Office (SAO) Whistleblower Hotline received a complaint about operations and finances of the City of Excelsior Estates. The SAO subsequently conducted an initial review of these matters

¹ The last check issued to Gary Fesenmeyer for serving as City Administrator was dated April 1, 2021.



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in December 2021, under Section 29.221, RSMo. After review of the documentation and communications provided, the SAO determined further investigation was warranted under Section 29.221, RSMo.

On February 17, 2022, the City of Excelsior Estates Board of Aldermen passed an ordinance formally requesting and authorizing an audit by the SAO, and the SAO subsequently agreed to conduct the audit under Chapter 29, RSMo. The SAO began the audit in October 2022.

The city's fiscal year is January 1 through December 31. The scope of our audit included, but was not necessarily limited to, the period January 1, 2014, through April 30, 2021. We applied procedures to city receipt and disbursement transactions to identify the amount of missing and/or misappropriated money and methods used to perpetrate and conceal the theft.

We sent a letter to the former M/CA on December 8, 2022, and again on January 25, 2023, requesting any city records in his possession related to the time period from January 1, 2014, through April 30, 2021; however, the former M/CA did not respond. The SAO then issued three subpoenas (see Appendix A) to compel the former M/CA to provide testimony and/or to produce records and documents pertaining to his testimony. The SAO also issued a subpoena to former Board member Snider (Appendix B) who also served as City Clerk during the audit period to compel her to provide testimony about her work with the city throughout the audit period and produce records and documents related to the city; however, she failed to appear or respond. Appendixes A and B include redactions of information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena. SAO auditors conducted a recorded interview with the former M/CA on March 20, 2023. SAO auditors also conducted recorded interviews with a former and current Board member, a former billing clerk, and a former subcontractor (who worked for the former M/CA's businesses), and requested copies of any city records they possessed that supported their statements. The SAO issued subpoenas to various banks for records related to city accounts and the personal accounts of the former M/CA (see Appendixes C, D, and E).

City of Excelsior Estates Management Advisory Report State Auditor's Findings

1. Misappropriated and Missing Money, and Conflicts of Interest

From January 1, 2014, through April 30, 2021, the former Mayor/City Administrator (M/CA) improperly transferred money and issued checks from city funds to himself and his two businesses, totaling at least \$37,496.² In addition, \$798 in city receipts collected by the former M/CA were not deposited and are missing. During this time, the former M/CA also paid himself and his two businesses approximately \$306,000, which is a conflict of interest, and supporting documentation was not available for approximately \$202,000 of those payments.³ Many of the payments made to the former M/CA and his two businesses were questionable due to their timing and/or the likelihood they were for personal use.

Of the 839 checks written to the M/CA and his two businesses for which check images were available (217 to himself, 543 to Video Sewer Inspections, Inc. (VSI), and 79 to CAD Midwest, Inc.), 797 were signed in what appears to be the scripted handwriting of the former M/CA and another Board member. The former M/CA was the sole signor on 42 checks written to himself and his two businesses (10 to himself, 20 to VSI, and 12 to CAD Midwest). Two Board members indicated in recorded interviews that the M/CA brought checks to their homes to sign without providing any supporting invoices or other documentation for their approval.

1.1 Improper transfers and payments

The former M/CA improperly transferred money from city bank accounts to his personal bank account. In addition he made improper, duplicate, and overpayments to himself and his two businesses.

Improper transfers

On June 13, 2019, the former M/CA improperly transferred \$6,200 from the city's Paving bank account (\$4,500) and general bank account (\$1,700) to his personal savings account.

The former M/CA's personal bank records show he then withdrew \$6,000 cash on the same day of the transfers (June 13) and another \$600 cash withdrawal on June 25, 2019, as follows:

²This includes \$4,995 in improper transfers and \$34,371 in improper/duplicate payments. We reduced the total amount misappropriated by \$720 because the former M/CA did not receive a sewer service stipend (\$40 per month) from July 2018 to December 2019 (18 months) in accordance with the city's ordinance. We also reduced the amount by \$1,150 because the M/CA made payments of that amount to the city.

³ Amounts presented in the report are rounded to the nearest dollar, whereas amounts presented in appendixes are not rounded.



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WITHDRAWAL		DEPOSIT	
NAME	Gary Fesenmeyer	CASH	CURRENCY
ACCOUNT NO.	[REDACTED]	CHECKS	COIN
DATE	6/13	TOTAL FROM OTHER SIDE	
	6,000.00	TOTAL	
	AMOUNT WITHDRAWN	LESS CASH RECEIVED	
	DOLLARS	NET DEPOSIT	
SIGN HERE	<i>Gary Fesenmeyer</i>	80-7171/3010	
	SIGNATURE OF ACCOUNT OWNER	USE OTHER SIDE FOR ADDITIONAL LISTING	
		BE SURE EACH ITEM IS PROPERLY ENDORSED	

BANKLIBERTY

WITHDRAWAL		DEPOSIT	
NAME	Gary Fesenmeyer	CASH	CURRENCY
ACCOUNT NO.	[REDACTED]	CHECKS	COIN
DATE	6-25-19	TOTAL FROM OTHER SIDE	
	600.00	TOTAL	
	AMOUNT WITHDRAWN	LESS CASH RECEIVED	
	DOLLARS	NET DEPOSIT	
SIGN HERE	<i>Gary Fesenmeyer</i>	80-7171/3010	
	SIGNATURE OF ACCOUNT OWNER	USE OTHER SIDE FOR ADDITIONAL LISTING	
		BE SURE EACH ITEM IS PROPERLY ENDORSED	

BANKLIBERTY

The former M/CA indicated, in a June 18, 2019, letter to the bank Branch Manager (Appendix F), that he appreciated the help with the unauthorized transfers. The letter indicated, "It happened on my watch and I take appropriate responsibility." It is unclear what prompted the former Mayor/City Administrator to send this letter.

The former M/CA subsequently obtained a \$2,905 personal loan from the bank on July 9, 2019, and deposited that money into the same personal savings account that received the June 13, 2019, transfers. The former M/CA then withdrew the loan funds and deposited \$2,905 cash into city bank accounts on July 15, 2019 (\$1,700 in the general bank account, \$905 in the Paving bank account, and \$300 in the Equity bank account). He labeled the checks as follows: "REPLACEMENT OF UNAUTHORIZED FUNDS TRANSFER ON JUNE 13, 2019...", "PARTIAL REPLACEMENT OF UNAUTHORIZED FUNDS TRANSFER ON JUNE 13, 2019 FROM SAVINGS ACCT...", and "REPLACE TRF..."

There was very little activity in the personal savings account other than the improper transfers from the city (\$6,200), loan (\$2,905), and subsequent cash withdrawals (\$6,600 and \$2,905). Almost 2 years later, the former M/CA



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issued one of his businesses (CAD Midwest) 4 checks, totaling \$1,700, from the city's general bank account to reimburse himself for the \$1,700 in improper transfers (portion of the \$6,200 in transfers to his personal account discussed above) that he originally replaced/repaid as follows:

Check Date	Check Number	Check Amount	Purpose, as Shown in Check Memo Line
02/01/2021	3939	\$ 425	PYMT #1 REF 1700 CF ADV 7-15-19
02/08/2021	3948	425	PYMT#2 REF 1.7 KCF ADV 7-15-19
02/11/2021	3950	425	PYMT#3 REF 1.7K CITY CF ADV 7-05-19
02/20/2021	3956	425	PYMT #4 (BAL REPAY 1.7K CF ADV BY GF To CITY)

As a result, the former M/CA still owes the city \$4,995.⁴ In the 2019 financial statements submitted to the State Auditor's Office (SAO) in June 2020, the former M/CA listed a \$6,000 disbursement for "Fraud - Unauthorized/Illegal Transfer." Also, almost 2 years later, in May 2021 (after the Board terminated the former M/CA), the former M/CA notified the city by letter (Appendix F) that these transfers were a "MICROSOFT hack." It is unclear how an outside "hack" would have resulted in funds transferred between city accounts and the former M/CA's personal savings account rather than the alleged hacker's account. A review of bank statement activity would have alerted the Board to the misappropriations.

Improper and duplicate payments and over (under) payments

The former M/CA improperly paid himself and his businesses \$34,371 from city funds for tech fees, duplicate payments, and overpayments from January 1, 2014, through April 19, 2021.

Tech fees

The former M/CA, through his business, VSI, improperly billed the city \$14,390 for work he did not perform. See Appendix I. The invoices listed the work as "tech fees" and represented fees for supervising subcontractor work. A former subcontractor indicated, in a recorded interview, that the former M/CA rarely provided supervision of his work. When questioned about the tech (supervision) fees during a recorded interview, the former M/CA indicated, "I probably owe that back to the city."

Of the payments to VSI, many were unsupported by an invoice (approximately \$179,700⁵). If these missing invoices included tech fees

⁴ This is calculated as \$6,200 (improper transfers) less \$2,905 (originally repaid) plus \$1,700 (improperly paid to CAD Midwest).

⁵ A total of \$181,102 in payments to VSI were unsupported. This included payments with no invoice (\$179,722) and payments for which an invoice supported only a portion of the payment.



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similar to the invoices that were retained, we estimate an additional \$29,750⁶ in tech fees may have been improperly billed to the city.

Duplicate payments

The former M/CA improperly paid his business, VSI, at least \$18,290, from city funds, for the same invoice number, purpose, and/or service date. See Appendix J.

Our review of city payments to VSI found the following:

- The former M/CA wrote several checks for the same invoice number and purpose noted in the memo line. For example, check numbers 1165 and 1167 were both written in June 2014 for \$270. The memo lines of the checks indicated they were both for invoice number "140604" with a purpose of "culvert cleanout after storm." However, no invoice was present to support either payment.
- The former M/CA wrote other checks for the same purpose and date of service. For example, check numbers 3932 and 3933 were both written on August 7, 2019, for "STP O&M" (i.e., Sewer Treatment Plant Operation and Maintenance) with a service date of "7-22." One of the checks was for \$455 and the other was for \$435.
- In other instances, there was an invoice for one payment, but not the other. For example, check number 1345 for \$645 written in November 2017 was supported by invoice number 171008. Check number 1351 was also written for \$645 in November 2017 and referenced invoice number 171008, but there was no additional invoice. Invoice number 171008 was only for \$645 rather than the \$1,290 paid in total.
- The former M/CA also wrote numerous checks for the same invoice numbers and indicated checks were returned that were not. The former M/CA wrote check number 3655 on November 8, 2019, for invoice number 191008 for \$495, with a purpose of "STP O&M" and a service date of "1031." He then wrote two checks totaling \$495 (check numbers 1004 for \$250 and 1005 for \$245) later that month for the same invoice number, purpose, and service date. He then issued 2 more checks totaling \$495 (check numbers 1012 for \$250 and 1013 for \$245) on January 16, 2020, to replace check numbers 1004 and 1005 indicating those checks were returned. However, all 5 checks cleared the bank. As a result, the city overpaid a total of \$990 for the same invoice number, purpose, and service date.

⁶ The estimated tech fees are based on the tech fees supported by invoices by type divided by the total amount of the invoices and applying those ratios (percentages) to the total of unsupported payments to VSI.



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The former M/CA was the only signor on at least 5 of these duplicate checks, totaling \$1,085.

Over (under) payments

The former M/CA overpaid himself and his two businesses. A comparison of invoices and reimbursement support to payments made show overpayments totaling \$1,691.⁷

VSI overpayments

The former M/CA issued checks to VSI for amounts that differed from the amounts invoiced resulting in overpayments. VSI was overpaid a total of \$1,380 as follows:

Invoice Number	Invoice Amount	Check Numbers	Check Date	Check Amount	Net Over (Under) Payment (2)
170705 (1)	\$ 380	3478	07/21/2017	\$ 440	\$ 60
170809	695	1328 1330	09/01/2017 09/15/2017	475 345	125
171004	2,070	1343	10/21/2017	2,110	40
180808	885	3731 3736	08/31/2018 09/13/2018	490 495	100
181209	1,125	3810 3817 3822 3838	12/22/2018 12/26/2018 01/17/2019 02/09/2019	980 860 255 1020	1,990
181212	600	N/A	N/A	0	(600)
181210	665	3821	01/04/2019	330	(335)
Totals	\$ 6,420			\$ 7,800	\$ 1,380

N/A Not Applicable

- (1) The total amount listed was higher than the sum of the individual line items listed on the invoice.
- (2) The net over (under) payment is the difference between the total check amount and the invoice amount.

Reimbursement overpayments

The former M/CA overpaid himself and one of his businesses \$311.

- The former M/CA reimbursed himself \$26 for items purchased costing \$5. Included in the transaction was \$20 cash back and an additional \$1 check payment fee, resulting in an overpayment of \$21.
- The former M/CA used coupons to reduce the purchase price of items, but reimbursed himself for the full price, resulting in \$40 in overpayments.

⁷ Trivial overpayments (less than \$2) are not included in the total overpayment amount.



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- The former M/CA improperly reimbursed himself for personal items such as men's cologne, foot cream, and food/snacks totaling \$55.
- The former M/CA reimbursed himself twice for a \$100 deposit to open a new investment account for the city.
- The former M/CA reimbursed CAD Midwest, Inc. \$95 for amounts reduced by coupons, donations, cash back payments, and items that were returned.

Conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in improper payments to the M/CA going undetected for a significant period of time. During recorded interviews, some Board members expressed concerns regarding these payments; however, they failed to take timely action to address or provide independent and supervisory reviews over transactions involving the M/CA.

1.2 Unsupported and questionable payments

Neither the former M/CA nor the city could provide documentation to support \$201,638⁸ in payments made to the former M/CA and his 2 businesses. In addition, the M/CA and one of his businesses were not reimbursed timely for invoices totaling at least \$1,038 and it was difficult to determine if the related purchases were for city business.

VSI

Of the \$268,367 paid to VSI from January 1, 2014, through April 19, 2021, \$181,102 (67 percent) was unsupported. The following table shows the amount of unsupported and total payments to VSI by year. See Appendix I for payment details.

Year	Total Amount Paid	Amount of Unsupported Paid
2014	\$ 27,269	\$ 23,484
2015	22,395	22,395
2016	31,872	31,872
2017	38,225	5,200
2018	51,155	3,000
2019	43,426	41,126
2020	38,755	38,755
2021	15,270	15,270
Total	\$ 268,367	\$ 181,102 (1)

(1) The total amount of unsupported payments includes overpayments and duplicate payments noted at Appendixes I and J.

⁸ This includes \$181,102 paid to VSI, \$4,157 paid to CAD Midwest, and \$16,379 paid to the former M/CA.



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In some years, including the two most recent years (2020 and 2021), supporting documentation was not available for any payments made and it is possible some of those payments represent actual work performed. However, without documentation we could not determine or estimate those amounts. In addition, while the billings suggest VSI performed significant sewer work for the city, the city sewer system was cited for numerous violations of the Missouri Clean Water Law during this time. See Management Advisory Report (MAR) finding number 6.2.

CAD Midwest, Inc.

The city did not retain supporting documentation for \$4,157 in payments made to CAD Midwest (including the \$95 in overpayments made to CAD Midwest discussed in section 1.1). The former M/CA issued himself 79 checks totaling \$8,479, indicating they were reimbursement of miscellaneous expenses from February 12, 2019, through April 12, 2021. See Appendix K for payment details.

Former M/CA expenses

The former M/CA issued himself checks totaling \$16,379 for unsupported expense reimbursements (including the \$216 in overpayments discussed in section 1.1). In total, he issued 304 checks, totaling \$28,998, for reimbursement of miscellaneous expenses and payments for City Administrator duties from January 4, 2014, through April 1, 2021. Payments are summarized by year in the following table. See Appendix L for payment details.

Year	Total Amount Paid	Amount of Unsupported Payment
2014	\$ 3,470	\$ 3,470
2015	3,760	3,760
2016	3,227	3,059
2017	4,290	2,073
2018	5,620	2,225
2019	3,522	1,183
2020	3,909	609
2021	1,200	0
Total	\$ 28,998	\$ 16,379

Former M/CA pay

The former M/CA paid himself \$300 a month during 11 months of 2020 (\$3,300) and 4 months of 2021 (\$1,200) for performing City Administrator duties. The city did not have timesheets or employment contracts to support any of these payments. These amounts are included in the previous table. See Appendix L for payment details. The city also did not report the payments as compensation to the Internal Revenue Service (IRS). See MAR finding number 4.3.

In November 2019, the Board passed an ordinance authorizing a monthly payment to the former M/CA for contracted services. The ordinance did not



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 Management Advisory Report - State Auditor's Findings

include the amount of the payment. In December 2019, the former M/CA submitted a proposal requesting he be considered for a City Administrator position with compensation of \$300 per month. The Board did not sign or approve the proposal. See appendix H for the ordinance and proposal.

Questionable reimbursements Many of the reimbursements paid to CAD Midwest, Inc. and the former M/CA are questionable.

Untimely reimbursements Several invoices, totaling at least \$1,038, were questionable because they were not reimbursed timely and it was difficult to determine if they were for city business, the private businesses of the former M/CA, or personal use. The former M/CA did not submit or timely pay several of the reimbursement requests/documentation for himself or CAD Midwest, Inc. We considered a reimbursement untimely if it was reimbursed more than 3 months after the expense occurred. The following payments are questionable:

Untimely Reimbursements to the Former M/CA

Invoice Date	Reimbursement Date	Amount of Reimbursement	Items Purchased
04/08/2010	08/17/2019	\$ 11	Truck ball hitch
09/02/2016	11/07/2017	38	Postage
10/14/2016	05/14/2018	22	2 oak shelves
04/04/2017	01/31/2018	16	Flash drive
04/14/2017	10/25/2018	7	Pipe and PVC stop valve
03/08/2018	07/22/2018	198	Ink and envelopes
04/16/2018	07/28/2018	58	Propane
04/16/2018	10/25/2018	16	Hose, bushing, adapter
04/20/2018	10/25/2018	36	Fasteners and screws
04/23/2018	07/28/2018	23	Postage
04/24/2018	10/25/2018	33	Hoses
05/13/2018	10/25/2018	16	Pipe, elbows, couple
05/17/2018	03/11/2019	11	Primer bulb assortment
11/14/2018	03/11/2019	85	Thermostat
11/24/2018	03/11/2019	29	Brakes
11/24/2018	03/11/2019	74	Hydraulic oil and gas can
01/20/2019	05/13/2019	27	Diesel fuel
03/20/2019	08/08/2019	84	Wallboard, paint brush, primer
02/18/2019	11/10/2019	7	Chainsaw bar and chain oil
07/08/2019	11/10/2019	13	Unleaded fuel
Total		\$ 804	



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Untimely Reimbursements to CAD Midwest, Inc.	Invoice Date	Reimbursement Date	Amount of Reimbursement	Items Purchased
	11/21/2018	02/10/2020	\$ 52	Hydraulic oil
	02/11/2019	09/30/2019	26	Diesel fuel
	07/15/2019	05/26/2020	14	Unleaded fuel
	11/10/2019	03/10/2020	35	Antifreeze and radiator leak
	12/17/2019	05/25/2020	40	Propane and tie down straps
	02/25/2020	05/25/2020	67	Propane and miscellaneous
	Total		\$ 234	

In addition, several of the reimbursements paid to CAD Midwest, Inc. and the former M/CA were for expenses that could have been used in the former M/CA's private business (VSI) or for personal use. For example, the former M/CA requested reimbursement of consumables, such as propane, hydraulic oil, fuel, chainsaw bar, and chain oil that could have been used in the former M/CA's personal business, and there is nothing to support that these items were only used for city purposes. In addition, the city paid VSI for services including sewer services and snow and brush removal. It would be reasonable to expect the service payments would include costs of consumables and it would not be necessary for the city to reimburse the costs of consumables to CAD Midwest or the former M/CA. As there are no recent agreements between the M/CA or his businesses and the city, it is unclear whether these costs should have been included in the service payments or separately reimbursed.

Conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in questionable payments to the M/CA. During recorded interviews, some Board members expressed concerns regarding these payments; however, they failed to take timely action to address or provide independent and supervisory reviews over transactions involving the M/CA.

1.3 Undeposited city receipts

The former M/CA did not deposit \$400 in city cash receipts recorded in manual receipt books and did not deposit \$398 in city receipts recorded in the city's electronic accounting system, as follows:

- The former M/CA issued manual receipt number 1205 on December 3, 2020, for a \$100 cash deposit made on the purchase of the city's excavator blade, and he issued manual receipt number 801 on August 22, 2019, for a \$300 cash payment for refuse removal. Neither of these receipts were deposited.
- The former M/CA recorded 15, \$40 receipts (totaling \$600) in the accounting system on June 8, 2019; however, only a \$560 check for multiple customers was deposited on June 10, 2019, resulting in \$40 missing.



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- The former M/CA recorded a \$238 payment in the accounting system on July 5, 2019, that was not deposited and is missing.
- The former M/CA recorded three \$40 payments in the accounting system on September 1, 2019, December 19, 2019, and February 6, 2021, that were not deposited and are missing.

Conclusion

The lack of segregation of duties and adequate receipting controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in missing receipts going undetected.

1.4 Conflicts of Interest

The Board does not adequately monitor its activities for conflicts of interest.

Former M/CA

The former M/CA issued and approved payments totaling approximately \$306,000 to himself and his 2 businesses creating a conflict of interest. He also prepared the meeting minutes that documented discussions and approval of payments and services provided to/by his businesses and to himself.

The M/CA's businesses, VSI and CAD Midwest, Inc. performed services for the city from at least January 1, 2014, to April 19, 2021. The city last bid the services in 2012, and the former M/CA signed the related bid ordinance and a subsequent ordinance authorizing himself to sign and approve any additional work orders. He only approved 2 work orders (1 in 2013 and the other in 2014) despite the extensive billings to the city (see Appendix G).

A similar condition related to the former M/CA was noted in our prior audit report, No. 2006-03, *City of Excelsior Estates*, issued in January 2006.

Alderman

One alderman served on the Board while working for VSI, creating an apparent conflict of interest. The member served from July 30, 2020, through August 2021. During the year the alderman served on the Board, the city paid VSI \$29,705. It is unclear if he abstained from votes related to VSI because the city did not retain meeting minutes. The alderman indicated he was paid \$35 a day to tend to the sewer treatment plant by VSI and \$10 per hour for other VSI job duties.

Conclusion

The former M/CA and alderman served in a fiduciary capacity and had an obligation to the public to avoid apparent and/or actual conflicts of interest. Personal interests in business matters of the city could create such conflicts, and a lack of independence could harm public confidence in the Board and reduce its effectiveness.

Section 105.454, RSMo, prohibits elected officials and employees serving in an executive or administrative capacity from performing any service for compensation, other than compensation for the performance of their duties, that involve more than \$500 per transaction or \$5,000 per annum, unless there



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has been public notice to solicit proposals and competitive bidding, and provided the bid or offer accepted is the lowest received. Section 105.458, RSMo, prohibits the former M/CA from receiving such compensation without competitive bidding. In recorded interviews, board members expressed concerns about conflicts of interest; however, the Board failed to take action to address or provide independent and supervisory reviews over transactions involving the former M/CA and other Board members.

Recommendations

The Board of Aldermen:

1.1-1.3 Work with law enforcement officials regarding criminal prosecution of the improper transfers and payments, unsupported and questionable payments, and missing money and take the necessary actions to obtain restitution.

1.4 Closely examine city transactions to identify conflicts of interest.

Auditee's Response

1.1-1.3 We will work with law enforcement in any way possible and seek restitution.

1.4 We agree and will look at future transactions for conflicts of interest.

2. Improper Sewer Service Stipends

Board members

Board members received sewer service stipends⁹ in violation of ordinance and state law.

Board members improperly received stipends for sewer services as compensation when either compensation was not allowed by statute or the Board was not active.

The city failed to submit its financial statement for the year ended December 31, 2021, until January 11, 2023, and failed to submit its financial statement for the year ended December 31, 2022, until October 7, 2023. Section 105.145.5, RSMo, prohibits payment of compensation to members of governing bodies that have not submitted their annual financial report to the SAO as required.¹⁰ As a result, none of the board members should have received the \$360 in stipends they each received for services from July 2023 to September 2023 and from July 2022 to December 2022 (9 months at \$40 per month).

⁹ Rather than issue monetary payments for the free sewer service, the former M/CA adjusted the accounts of the Board members and former City Clerk.

¹⁰ State regulation (15 CSR 40-3.030) requires an annual financial report be submitted within 6 months after the end of a political subdivision's fiscal year.



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Additionally, Board members improperly received \$880 in free sewer service prior to passing the ordinance allowing the stipend, \$320 while the Board was inactive during the COVID-19 pandemic (May and June 2020), and various other occasions when members did not attend meetings as required to receive the stipend. The Board passed the ordinance authorizing free sewer services as a stipend for meeting attendance in June 2018. The city did not take or retain minutes for some meetings so we could not determine if a meeting was held and/or which board members attended. Additional improper stipends may have been paid for those months. Also, an alderman received stipends for May and June 2020 (\$80) although he was not sworn in until July 2020.

The Board was not aware attendance at monthly meetings was necessary to receive the sewer service stipend nor that an ordinance was necessary to allow the stipend. The Board was also unaware that members should not receive stipends if financial statements were not filed.

Former City Clerk

The former City Clerk improperly received free sewer services from May 2017 to December 2019 totaling \$1,392. City ordinance did not provide for city employees to receive sewer service stipends. In addition, city personnel adjusted Alderwoman-elect/City Clerk Snider's sewer account balance of \$162 to \$0 in the sewer system in May 2016, just days prior to her being sworn in as an alderwoman. No explanation or approval by the Board of the adjustment was documented.

Snider served as Alderwoman from May 2016 until she resigned in May 2017. She was then hired as the City Clerk. She served as City Clerk until she resigned in December 2020. However, Snider served as Mayor Pro-Tem from December 2019 through December 2020, and was entitled to the sewer stipend during that time period. The Board was not aware the former City Clerk received free sewer services while serving as the City Clerk.

Recommendation

The Board of Aldermen ensure sewer stipends are only paid when allowed.

Auditee's Response

We agree. We currently ensure that there is a meeting each month and everyone is able to attend. If for some reason they are not able to attend, and accommodations could not be made, no stipend is received. The City Clerk does not receive a stipend.

3. Oversight and Annual Audits

The Board did not provide adequate oversight or obtain annual audits as required by state law.

3.1 Oversight and segregation of duties

The former Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the former M/CA. Weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and oversight



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by the former Board that led to the misappropriations, unsupported and questionable payments, and missing money noted in MAR finding number 1. As a result, city money was not handled and accounted for properly.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board. During recorded interviews, some Board members expressed concerns about city practices; however, they failed to take action to address the concerns or provide independent and supervisory reviews over transactions, including those involving the former M/CA.

3.2 Board review and approval process

The Board did not review a list of bills or bank statements and Board members signed checks without reviewing supporting documentation. Our review of disbursements showed the Board did not require invoices to be marked paid or indicate the receipt of goods or services, and the city made numerous payments with no supporting documentation. The M/CA and Board also failed to monitor the city's cash balances. As a result, the city incurred \$500 in overdraft and maintenance charges in the general bank account from July 2019 through April 2021. As of March 31, 2021, shortly before the former M/CA was terminated, the general bank account balance was only \$87.

Board members indicated in recorded interviews that they signed checks without reviewing supporting documentation. The only control over disbursements was a second signature on the checks, which was ineffective when the Board members signed without reviewing any documentation. Further, the former M/CA was able to solely sign and negotiate checks issued to himself and his 2 businesses. Signing checks without supporting documentation and allowing only 1 signature on checks are significant control weaknesses and allowed the improper and questionable disbursements to occur as noted in MAR finding number 1.

Had the Board reviewed the bank statements, the improper payments and the declining cash balances could have been questioned. By approving all disbursements and reviewing supporting documentation, bank information, and canceled checks; and requiring the receipt of goods and services prior to payment, the Board can help safeguard against possible loss or misuse of funds and prevent bank overdraft fees. Board approval of disbursements is typically documented by signing or initialing a monthly list of bills. Canceling invoices and other supporting documentation reduces the likelihood of duplicate payments. The former M/CA and the Board indicated they were previously unaware of the importance of preparing a list of bills and bank statements, documenting the Board's review and approval process, and properly canceling invoices.



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3.3 Annual audits

The city did not obtain an annual audit of its sewer system for 2018, 2019, 2021, or 2022, as required by state law. Section 250.150, RSMo, requires the city to obtain annual audits of the combined waterworks and sewerage system, and the cost of the audit is to be paid from revenues received from the system. Board members indicated they were unaware of the requirement to obtain annual audits.

A similar condition was noted in our prior audit report, No. 2006-03, *City of Excelsior Estates*, issued in January 2006.

Recommendations

The Board of Aldermen:

- 3.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 3.2 Ensure an accurate and complete monthly list of bills is prepared and compared to invoices and checks written. In addition, the Board should ensure invoices are marked paid and adequately reviewed, and require documentation of receipt of goods and/or services prior to payment of invoices. The Board should also document its review of monthly bank statements and properly monitor bank account balances to avoid bank charges.
- 3.3 Obtain annual audits of the sewer system as required by state law.

Auditee's Response

- 3.1 *We agree. The Board now reviews city bills and bank reconciliations each month and documents its review and approval.*
- 3.2 *We agree. The Board now reviews invoices and receipt slips when checks are signed. Three people are signors on the bank accounts and blank checks are never signed.*
- 3.3 *The city is in the process of obtaining an audit.*

4. Contracted Workers

City controls and procedures related to contract workers need significant improvement.

The city classified the former City Administrator, former City Clerk, and former Billing Clerk as independent contractors. The city made the following payments to these individuals:

	2016	2017	2018	2019	2020	2021
Former City Administrator	\$ 0	0	0	0	3,300	1,200
Former City Clerk	0	1,600	2,400	2,400	2,200	0
Billing Clerk/City Clerk	1,375 (1)	1,495	1,510	1,554	705	725
Total	\$ 1,375	3,095	3,910	3,954	6,205	1,925

(1) The former M/CA made some of the payments owed to Billing Clerk/City Clerk Rivera to himself or to CAD Midwest, Inc. He indicated she owed him for bills he paid on her behalf or because she could not cash the check.



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4.1 Employment classifications and tax reporting

The Board did not document the basis for classifying the former City Administrator, former city clerks, and former Billing Clerk/City Clerk as independent contractors rather than employees, and these employees were misclassified. The current City Clerk is also classified as an independent contractor, and the city does not have documentation to support this decision.

Proper classification of employees is necessary to ensure compliance with various state and federal laws and regulations. IRS Publication 15-A provides guidance on what to examine when determining whether an individual is an employee or independent contractor including, but not limited to: whether the individual sets his or her own schedule, provides his or her own tools, receives employee benefits, and whether the work is in the normal course of business for the city. Section 105.300, RSMo, defines an elected or appointed officer or employee of a political subdivision as an employee for Social Security and Medicare tax purposes.

The failure to withhold and properly report payroll and income taxes for city employees may subject the city to tax liabilities along with penalties and interest. For employees, the IRS requires employers to report compensation on W-2 forms and withhold and remit income and payroll taxes. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes. The Board indicated it was not aware of these requirements.

4.2 Timesheets

The former City Administrator, former City Clerk, and City Clerk/Billing Clerk did not submit timesheets or other documentation to support work performed. Without adequate timesheets or other documentation, the city cannot ensure hours worked are accurate and properly documented. In addition, Fair Labor Standards Act (FLSA) regulation 29 CFR Section 516.2(a) requires employers to maintain accurate records of actual time worked by employees. The Board indicated it was previously unaware of the importance of requiring documentation of work performed.

4.3 Independent contractors contracts and reporting

As previously noted, the city misclassified the former City Administrator, former City Clerk, and City Clerk/Billing Clerk as independent contractors. However, even if this classification was appropriate, the Board did not enter into a written contract with these individuals and did not prepare and file 1099 forms for payments made during 2015 through 2021.

Section 432.070, RSMo, requires contracts of political subdivisions be in writing. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties. Sections 6041 through 6050W of the Internal Revenue Code require non-wage payments of at least \$600 in one year for professional services or for services performed as a trade or business by non-employees (other than corporations,



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except for medical and legal services), be reported to the federal government on 1099 forms. The Board indicated it was not aware of these requirements.

4.4 Pay advances

The former M/CA issued checks in advance of the end of the pay period to the part-time Billing Clerk. The former M/CA issued the part-time Billing Clerk an \$80 check on January 3, 2017, for "BCF^[11] - Jan 2017 #1," and a \$45 check on January 3, 2017, for "BCF - Jan 2017 #2." Additionally, he issued another \$54 check to the part-time Billing Clerk on November 9, 2019, for "billing clerk fee Mandy R ADV-auto ins," in addition to her regular \$125 month check. It is unclear why the former M/CA paid individuals in advance.

Advance payments are loans of city funds. The city has no statutory authority to make loans and Article VI, Sections 23 and 25 of the Missouri Constitution specifically prohibits counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual. The Board's reliance on the former M/CA to solely handle the financial functions of the city without oversight allowed this to occur.

Recommendations

The Board of Aldermen:

- 4.1 Determine the proper classification for city workers to ensure compliance with state and federal laws and regulations.
- 4.2 Ensure timesheets or other records of work performed are prepared, retained, signed, and approved.
- 4.3 Execute and retain written contracts for services that specify the services to be rendered and the manner and amount of payments to be made. The Board and the current City Clerk should prepare the applicable tax forms for the former City Administrator and City Clerks/Billing Clerk for compensation provided as appropriate.
- 4.4 Discontinue the practice of providing pay advances.

Auditee's Response

- 4.1 *The Board will look into the classification of employees.*
- 4.2 *We agree with this recommendation.*
- 4.3 *We agree. The city currently does not have any outside contracts, but we will ensure future contracts are in writing. The Board will ensure that tax forms are prepared for the City Administrator and City Clerk.*

¹¹ BCF is short for Billing Clerk Fee.



4.4 *This is no longer occurring.*

5. Accounting Controls and Procedures

Accounting controls and procedures need improvement. According to the city's financial statements, city receipts totaled approximately \$385,900 and disbursements totaled approximately \$297,900 from January 1, 2017, to December 31, 2021.

5.1 Receipting, recording, and depositing

The city's procedures for receipting, recording, and depositing money are poor. As a result, money collected was not properly receipted, recorded, and deposited. We reviewed the 1,111 receipts for the period March 30, 2019, to April 30, 2021. Receipts tested totaled \$138,004.

- City personnel did not use official prenumbered receipt slips for all payments received, they used several different receipt books at the same time, and the former M/CA used the same receipt book to record city receipts and receipts for his personal businesses. In addition, city personnel did not account for the numerical sequence of the receipt slips issued.
- City personnel did not always record the method of payment (cash, check, or money order) on receipt slips or in the computerized accounting system.
- City personnel did not always record receipts in the computerized accounting system. For the period tested, we noted 34 unrecorded receipts totaling \$8,941.
- The former M/CA collected sewer receipts and stored them at his home until deposited.
- City personnel did not always deposit timely. Deposits of sewer receipts sometimes included checks written up to a month prior to the deposit. For example, we noted a check issued on August 31, 2019, was not deposited until September 27, 2019.

Failure to implement adequate receipting, recording, securing, and depositing procedures increases the risk that loss, theft, or misuse of money will go undetected and accounting records will contain errors. Board members were unaware of the importance of properly receipting, recording, and depositing money.



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5.2 Commingling of city funds

The former M/CA frequently commingled city funds with personal funds.¹²

The former M/CA reimbursed himself and his business for money he loaned to the Billing/City Clerk from her city pay as follows:

Check Date	Check Number	Check Amount	Check Payee	Purpose As Indicated on the Check Memo Lines
02/06/2018	3597	\$ 40	Former M/CA	xBCF#2 MANDAY RIVERA
03/01/2018	3616	45	Former M/CA	~ MANDYRIVERA BCF#2X1 (1)
04/03/2018	3642	85	Former M/CA	REF MANDY RIVERA-BCF (SEE CAD CHK TO STATE FARM)
04/03/2018	3643	40	Former M/CA	REF MANDY RIVERA-BCF#2
05/01/2018	3655	40	Former M/CA	MANDY RIVERA BCF #2
04/04/2019	3870	45	Former M/CA	REF. MANDY R. ADV. PYMT.
07/05/2019	3917	125	Former M/CA	REF. MANDY R.-BILLING CLK FEE (L.P.)
12/09/2019	3664	125	Former M/CA	ADV-MANDY RIVERA (REF AUTO INSCK#
01/10/2020	3677	125	Former M/CA	REF MANDY R. BCF ADV FOR CAR INS Rd EDMONDS STATE FARM \$13971=10-20
02/07/2020	3735	125	CAD Midwest, Inc.	MANDY BILLING CLK FEE (REPAYADV ON AUTO INS Pd FOR HER ~ CARD1 (1)
04/06/2020	3763	125	CAD Midwest, Inc.	MANDY R. ADV ON CAR INS. REF BILLING CLERK FEE
05/07/2020	3779	125	CAD Midwest, Inc.	ADV MANDY R. BILLING CLK FEE (REF AUTO INS)
06/01/2020	3793	125	CAD Midwest, Inc.	REPAY ADV REF MANDY R BILLING CLK FEE
01/06/2021	3916	125	CAD Midwest, Inc.	FOR MANDY RIVERA SWR BILLING CLK FEE
02/05/2021	3946	200	CAD Midwest, Inc.	REF MANDY R.-CITY CLERK INC. SWR BILLING

(1) Portions of the check memo line, indicated by ~ were not legible; therefore, the wording is not known.

In addition, shortly after the July 2019 improper transfers into the former M/CA's personal bank account (see MAR finding number 1), the former M/CA issued several personal checks to the city that indicated they were cash flow advances. In some instances the former M/CA subsequently reimbursed himself for the advances. Some examples follow.

- The former M/CA issued the city a \$500 check on September 18, 2019, then subsequently reimbursed himself \$500 from the city's bank account on October 1, 2019. He also issued the city a \$300 check on September 18, 2019, and a \$500 check on May 2, 2020.¹³

¹² This includes his own funds and the funds of his two businesses.

¹³ The total amount of missing money was reduced \$1,150 due to the payments he made to the city. All such payments are listed in the first two bulleted examples in this section.



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- CAD Midwest, Inc. issued the city a \$150 check on November 15, 2019, and a \$200 check on April 20, 2020.
- The former M/CA made a \$250 payment to the city using his personal credit card on March 1, 2021, then subsequently reimbursed himself \$250 on March 4, 2021.

It is unclear whether the net \$1,150 payments to the city by the former M/CA and CAD Midwest, Inc. were an attempt to repay a portion of the improper transfers still due (\$4,995) as noted in MAR finding number 1. We reduced the total amount missing by the amounts paid by the former M/CA and his personal business to credit any possible repayment.

By commingling city money with personal and private business funds, it is unclear what funds are being used to fund the city, making it impossible for the Board to adequately monitor the city's financial condition. The Board relied on the former M/CA to control the finances of the city and was unaware of what was happening. That reliance on the former M/CA without oversight allowed this comingling of funds to occur.

5.3 Restricted funds

The former M/CA made excessive and unauthorized transfers of restricted funds between various bank accounts, which further allowed improper disbursements to occur and not be detected. The Board also did not establish adequate procedures to ensure restricted funds were credited to the appropriate account or used only for intended purposes. During the period of January 2020 through April 2021, the city received approximately \$41,400 in customer payments for water and sewer services, and approximately \$8,300 in state motor vehicle-related receipts that were deposited into the general bank account.

A review of the city's bank statements indicated the former M/CA made 46 transfers of restricted funds, totaling \$16,953, between bank accounts from January 2020 through May 2021. Of these, 43 were for amounts less than \$1,000. The Board did not approve any of these transfers. The M/CA also commingled restricted funds with unrestricted funds and did not properly account for the balances of restricted funds within the city bank accounts. As a result, city officials could not determine what portion of the city's funds were restricted for specific use or ensure restricted funds were used for required purposes.

Board approved and supported transfers from restricted funds are necessary to ensure city funding is used for the required purpose. In addition, Section 250.150.1, RSMo, restricts the use of water and sewer receipts for operating the systems, payment of bonds, establishment of a reserve, fulfillment of any agreements contained in ordinances, and payment of costs of improvements of such systems. Section 250.150.2, RSMo, prohibits the transfer of water and



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sewer receipts except by action of the city governing body and only after all system operation and maintenance expenses and debt payments have been paid. Article IV, Sections 30(a) and 30(b) of the Missouri Constitution require motor vehicle-related receipts apportioned by the State of Missouri be disbursed for road purposes only. Separate accounting of restricted funds is necessary to ensure compliance with these limitations. The Board indicated it was unaware of these requirements for restricted funds.

5.4 Record storage and retention

The city did not properly store or retain numerous financial records. City officials could not locate manual receipt slips, bank statements, and supporting documentation for disbursements, including payments to the former M/CA and his two businesses. The city stored some city records in a trailer made from the bed of a pickup truck with a camper shell on it. The following pictures, taken during an October 2022 site visit, depict the disarray of the records in the camper shell. City officials stated that this was the only storage available when the former M/CA turned over records that were in his possession.



Proper storage and retention of records is necessary to ensure the validity of transactions and to provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides for the Local Records Board to issue directives for the destruction of records. Record retention schedules can be found on the Secretary of State's website.¹⁴ The Board was not aware of the importance of properly retaining and storing records. The lack of records may have helped conceal the misappropriation noted in MAR finding number 1.

¹⁴ <<https://www.sos.mo.gov/archives/localrecs/schedules>>, accessed March 27, 2024.



Recommendations

The Board of Aldermen:

- 5.1 Issue official prenumbered receipt slips for all payments received, indicate the method of payment on all receipt slips, reconcile the composition of receipts to the composition of deposits, properly secure all receipts prior to deposit, and deposit all payments received intact and timely.
- 5.2 Discontinue the practice of commingling city money with personal funds.
- 5.3 Monitor and reduce the number of transfers made between bank accounts, and ensure transfers are authorized and allowable. The Board should also determine the amount of restricted funds in the city's accounts and establish separate funds or a separate accounting of this money.
- 5.4 Retain all records in accordance with state law.

Auditee's Response

- 5.1 *We now issue receipt slips for all payments that are either given to the customer in person or mailed with the next bill. All payments are now recorded in the computerized system.*
- 5.2 *This is no longer occurring.*
- 5.3 *Restricted funds are now maintained in separate bank accounts and funds are not transferred between accounts.*
- 5.4 *We now retain all records in city hall.*

6. Sewer System Controls and Procedures

Sewer system controls and procedures need improvement. The city provided sewer services to 66 customers during April 2024. According to the city's accounting system reports, the city received payments for sewer services totaling approximately \$187,500 from January 1, 2017, through December 31, 2021.

6.1 Adjustments

The M/CA made adjustments to customer sewer statements without obtaining independent approval or maintaining adequate documentation to support the reasons for the adjustments. In addition, city personnel did not prepare a list of adjustments to compare to account changes.

Review and approval of adjustments by an independent person is necessary to ensure adjustments made are valid and proper and to reduce the risk of theft or misuse going undetected. The former M/CA and Board were unaware of the importance of an independent review of adjustments made.



6.2 Compliance with Missouri Clean Water Law

The city repeatedly violated the Missouri Clean Water Law and the former M/CA did not take sufficient corrective action to address the sewer treatment facility issues despite extensive billings from his company for sewer services. Missouri Department of Natural Resources personnel confirmed this noncompliance continued from 2014 through at least 2021, despite the former M/CA billing the city approximately \$269,000 from his sewer business (VSI).

In 2014, the city received a notice of violation from the Missouri Department of Natural Resources (DNR) stating the city had, "significant violations of Missouri State Operating Permit and the Missouri Clean Water Law." In 2015, the DNR sent a letter noting deficiencies in the Discharge Monitoring report submitted. The DNR sent similar letters in 2016, 2017, 2018, 2019, and 2021. Since the city terminated the former M/CA and discontinued use of his businesses, the city is now compliant with applicable laws.

On July 1, 2016, the DNR issued the city an operating permit in accordance with the Missouri Clean Water Law, Chapter 644, RSMo, and the Federal Water Pollution Control Act, 33 U.S.C. Section 1251, et. seq., detailing the compliance requirements of the city's effluent limitations and monitoring practices. The Board relied on the former M/CA to properly monitor the sewer system, which was not effective.

Recommendations

The Board of Aldermen:

- 6.1 Prepare a list of adjustments and ensure all adjustments to sewer accounts are properly approved and compared to actual changes and documentation of all adjustments is retained.
- 6.2 Continue to ensure compliance with the operating permit and the Missouri Clean Water Law.

Auditee's Response

- 6.1 *We do not regularly adjust customer accounts other than the stipends/discounts provided for Board members. We will look into preparing a report for meetings of all of the adjustments/discounts.*
- 6.2 *We agree and will continue to ensure compliance with applicable laws.*

7. Financial Reporting

The city did not file annual financial reports timely or publish semiannual financial statements in compliance with state law.

7.1 Financial statements

The Board failed to submit to the SAO the financial statement for the year ended December 31, 2021, until January 11, 2023, and the financial statement for the year ended December 31, 2022, until October 7, 2023.



City of Excelsior Estates
Management Advisory Report - State Auditor's Findings

Section 105.145, RSMo, requires each political subdivision to file an annual report of its financial transactions with the SAO. Under 15 CSR 40-3.030, each political subdivision must file its annual financial report within 6 months of the end of the subdivision's fiscal year. Section 105.145.5, RSMo, prohibits elected officials from continuing to receive compensation or processing disbursements after the deadline to submit the financial statement and until the financial statement is submitted to the SAO. Section 105.145.9, RSMo, provides that political subdivisions that fail to timely file the annual financial statement with the State Auditor shall be subject to a fine of \$500 per day.¹⁵ The Board was not aware of the importance of these requirements.

7.2 Semiannual published financial statements

The city has not published semiannual financial statements for the years ended December 31, 2014, through 2023. As a result, information regarding the city's financial activity and condition is not available to citizens. Section 79.160, RSMo, requires the Board to prepare and publish semiannual financial statements that include a full and detailed account of the receipts, disbursements, and indebtedness of the city. The former M/CA and Board were not aware of this requirement.

Recommendations

The Board of Aldermen:

- 7.1 Timely submit annual financial reports to the State Auditor's Office as required by state law.
- 7.2 Publish financial statements as required by state law.

Auditee's Response

- 7.1 *The 2023 financial statement was submitted timely on February 26, 2024.*
- 7.2 *We are in the process of determining all of the information that needs published.*

8. Sunshine Law

The city did not always comply with requirements of the Sunshine Law. Based on meeting minutes and agendas located, the Board held 93 meetings from January 2014 through October 2022.

8.1 Meeting minutes

We noted the following issues with meeting minutes:

- Minutes for 24 meetings were either missing or in an unreadable format.

¹⁵ The DOR indicated it did not assess a fine for the late 2021 report because it was evaluating the impact of recently passed legislation on potential fines, and did not assess a fine for the late 2022 report because the city filed its report within 30 days of the DOR notice of non-filing.



City of Excelsior Estates
Management Advisory Report - State Auditor's Findings

- The meeting minutes for 17 of the 69 minutes reviewed were not signed and did not indicate who prepared them.
- The minutes for an additional 36 of the 69 meetings reviewed, indicated they were prepared by the former M/CA, but not signed. These minutes included discussions and approval of payments to his two private businesses and himself.

Section 610.020.7, RSMo, states minutes of open and closed meetings shall be taken and retained by the public governmental body. Secretary of State retention guidelines¹⁶ require meeting minutes be retained permanently and indicate special consideration be given to the storage conditions of the files. Meeting minutes prepared by someone independent of city business, signed by the preparer, and approved by the Board are necessary to provide an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings. The Board was unaware of the need to have an independent party prepare minutes and retain those minutes.

8.2 Public access policy

The Board has not adopted a written policy regarding public access to city records as required by state law. A written policy regarding public access to city records would establish guidelines for the city to make records available to the public. This policy should identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the city to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. The Board indicated it was unaware of these requirements.

Recommendations

The Board of Aldermen:

- 8.1 Maintain complete and accurate meeting minutes for all meetings and ensure meeting minutes are signed by the preparer and approved by the Board.
- 8.2 Develop a written public access policy.

¹⁶ Missouri Secretary of State Records Services Division, Local Records Retention Schedules, August 2023, is available at <www.sos.mo.gov/CMSImages/LocalRecords/Municipal.pdf>, accessed April 19, 2024.



City of Excelsior Estates
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 8.1 *The City Clerk now takes minutes for each meeting. They are reviewed and signed at the following meeting by the Board.*
- 8.2 *We agree and will develop a policy.*

City of Excelsior Estates

Organization and Statistical Information

The City of Excelsior Estates is located in Clay and Ray Counties. The city was incorporated in 1986 and is currently a fourth-class city. The city employed 2 part-time workers on December 31, 2020. City operations include sewer and street maintenance. The city's population was 209 in 2020, according to the U.S. Census Bureau.

Mayor, Board of Aldermen, and City Officials

The city government consists of a mayor and a 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen members receive free sewer service (\$40) for each board meeting attended as set by ordinance. The Mayor, Board of Aldermen, City Administrator, City Clerk, and Billing Clerk at December 31, 2020, as well as certain history of the positions, are identified below:¹⁷

Vacant, Mayor (1)
Mary (Duncan) Long, Alderwoman (2)
Gary Lutes, Alderman (3)
Scott Mize, Alderman (4)
Vacant, Alderperson (5)
Gary Fesenmeyer, part-time City Administrator (6)
Vacant, part-time City Clerk (7)
Mandy Rivera, part-time Billing Clerk (8)

- (1) Gary Fesenmeyer served as Mayor from at least April 2004 to December 15, 2019, before being appointed as the City Administrator. Joyce Snider served as Mayor Pro-Tem from December 15, 2019, to December 3, 2020.
- (2) Mary (Duncan) Long has served as Alderwoman since January 2014.¹⁸
- (3) Gary Lutes served as Alderman from December 2014 to October 27, 2022.
- (4) Scott Mize served as Alderman from July 2020 to August 2021. Charles Graham served as Alderman from May 2017 to January 2020. Mary Wilson Parker served as Alderwoman from January 2014 to November 2015.
- (5) Robert Tabberer served as Alderman from January 2014 to February 2016. Joyce Snider served as Alderwoman from May 12, 2016, to May 4, 2017. Ralph Tabberer served as Alderman from May 2017 to November 2018.
- (6) Gary Fesenmeyer was appointed City Administrator on December 15, 2019, and served until approximately April 19, 2021. His duties as City Administrator were the same as when he served as Mayor.
- (7) Joyce Snider served as City Clerk from May 5, 2017, to December 3, 2020. Rita Wheeler served as City Clerk from December 2, 2014, to November 24, 2015.
- (8) Mandy Rivera served as the part-time Billing Clerk from February 2015 to January 2021, when she began serving as the Billing Clerk/City Clerk, which she served as until April 2021.

Financial Activity

The financial statement summaries submitted to the State Auditor's Office (SAO) for the years ended December 31, 2017, through 2022, follow. The city did not include beginning balances in any of its financial statements

¹⁷ Any gaps in time indicate the seat was vacant.

¹⁸ As of April 2, 2024.



City of Excelsior Estates
Organization and Statistical Information

submitted, so ending fund balances may not be accurate or reflect the actual financial condition of the city funds.

Year Ended December 31, 2017

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SYSTEM & TREATMENT PLANT Fund	STORM DRAINAGE (NID) Fund		Fund
A. Beginning balance	\$ 0	\$	\$	\$	\$
B. Total receipts	63,973	18,963	28,277	16,733	0
C. Total disbursements	25,030	1,565	23,465	0	0
D. Ending balance	\$ 38,943	\$ 17,398	\$ 4,812	\$ 16,733	\$ 0

Year Ended December 31, 2018

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SEWER & TRTMNT SYS Fund	PAVING & STORM DRAIN Fund		Fund
A. Beginning balance	\$	\$	\$	\$	\$
B. Total receipts	82,264	22,425	39,857	19,982	
C. Total disbursements	87,598	7,333	53,319	26,946	
D. Ending balance	\$ -5,334	\$ 15,092	\$ -13,462	\$ -6,964	\$

Year Ended December 31, 2019

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SEWER & TRTMNT SYS Fund	PAVING & STORM DRAIN Fund		Fund
A. Beginning balance	\$ 0	\$	\$	\$	\$
B. Total receipts	74,327	24,107	35,894	14,326	0
C. Total disbursements	69,682	11,545	41,144	16,993	0
D. Ending balance	\$ 4,645	\$ 12,562	\$ -5,250	\$ -2,667	\$ 0



City of Excelsior Estates
Organization and Statistical Information

Year Ended December 31, 2020

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SEWER & TREATMENT SYS Fund	PAVING & STORM DRAIN Fund		Fund
A. Beginning balance	\$	\$	\$	\$	\$
B. Total receipts	72,535	19,039	33,472	20,024	
C. Total disbursements	67,494	6,172	42,366	18,956	
D. Ending balance	\$ 5,041	\$ 12,867	\$ -8,894	\$ 1,068	\$

Year Ended December 31, 2021

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	PAVEMENT Fund	SEWER & TREA TMENT SYSTEM Fund		Fund
A. Beginning balance	\$ 0	\$	\$	\$	\$
B. Total receipts	92,815	37,309	10,910	44,596	0
C. Total disbursements	48,134	44,832	3,302	0	0
D. Ending balance	\$ 44,681	\$ -7,523	\$ 7,608	\$ 44,596	\$ 0

Year Ended December 31, 2022

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SEWER & TREATMENT SYSTEM Fund	PAVING Fund		Fund
A. Beginning balance	\$ 0	\$	\$	\$	\$
B. Total receipts	110,732	53,285	28,975	28,472	0
C. Total disbursements	34,526	18,328	10,562	5,636	0
D. Ending balance	\$ 76,206	\$ 34,957	\$ 18,413	\$ 22,836	\$ 0

City of Excelsior Estates

Supporting Documentation of Misappropriated and Missing Money

The following appendixes provide supporting documentation for the misappropriated and missing money discussed in MAR finding number 1 and are summarized in the following table:

Appendix	Type of Supporting Documentation
A	State Auditor Subpoena - Gary Fesenmeyer
B	State Auditor Subpoena - Joyce Snider
C	State Auditor Subpoena - Central Bank
D	State Auditor Subpoena - Community Bank of Missouri
E	State Auditor Subpoena - North American Savings Bank
F	Documentation of Improper Transfers to Former Mayor/City Administrator
G	Documentation of Video Sewer Inspections Bid, Ordinance, and Work Orders
H	City Administrator Position Ordinance and Proposal
I	Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.
J	Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I
K	Reimbursements to Business Owned by Former Mayor/City Administrator - CAD Midwest, Inc.
L	Payments and Reimbursements to Former Mayor/City Administrator



Appendix A
City of Excelsior Estates
State Auditor Subpoena - Gary Fesenmeyer



Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

SUBPOENA

To: **Gary Fesenmeyer**
[Redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representatives, Leslie Korte, General Counsel, Robert McArthur, Auditor in Charge, and Pam Allison, Audit Manager, at the Fletcher Daniels State Office Building, Room 306, 615 East 13th Street, Kansas City, MO 64106, at 10:00 a.m. on Monday, March 20, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 13th day of February, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
Missouri State Auditor

I served the foregoing subpoena by _____ on this __ day of February, 2023.

This subpoena was served on February 14, 2023, by a representative of the State Auditor's Office.



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

EXHIBIT A-Page 1 of 2

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the period of January, 2014 to April, 2021.

This request includes, but is not limited to, the following

1. Bids submitted to the City of Excelsior Estates by either Video Sewer Inspections (VSI) or CAD Midwest Inc. in response to an advertisement for bids.
2. All VSI invoices billed to the City of Excelsior Estates from January 2014 through April 2021.
3. All CAD Midwest Inc. invoices billed to the City of Excelsior Estates from January 2019 through April 2021.
4. All bank statements for all accounts maintained by the City of Excelsior Estates from January 2014 through April 2021.
5. Documentation related to any loans made by the City of Excelsior Estates to City officials (e.g. [REDACTED]) or employees (e.g. [REDACTED]).
6. Documentation of all cash advances made to the City of Excelsior Estates January 2014 through April 2021, and any subsequent payments made from the City to reimburse you for those advances.
7. Documentation related to the fraudulent transfers from the City of Excelsior Estates bank accounts on June 13, 2019, and transfer into your personal bank account.



Appendix A
City of Excelsior Estates
State Auditor Subpoena - Gary Fesenmeyer



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

8. Any other City of Excelsior Estates records still maintained by yourself for the period January 2014 through April 2021, in either hardcopy form or electronically on your personal computer, for example:
 - a. Manual receipt slips
 - b. Deposit slips
 - c. Check stubs or carbon copies
 - d. Invoices, including any supporting reimbursements to yourself
 - e. Quickbooks records
9. Proof of payment (cancelled checks, copies of money orders, receipt slips, payment stubs, etc.) of all utility services relating to Lot numbers L26, L36 and M16 for the period January 2014 through April 2021.
10. Minutes of all City of Excelsior Estates board meetings held from January 2014 through April 2021.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix A
 City of Excelsior Estates
 State Auditor Subpoena - Gary Fesenmeyer



SCOTT FITZPATRICK
 MISSOURI STATE AUDITOR

SUBPOENA

To: Gary Fesenmeyer



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representatives, Leslie Korte, General Counsel, Robert McArthur, Auditor in Charge, and Pam Allison, Audit Manager, at the Excelsior Estates City Hall, 16568 Joy Dr, Lawson, MO 64062, at 10:00 a.m. on Monday, March 20, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 21st day of February, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick

Scott Fitzpatrick
 Missouri State Auditor

I served the foregoing subpoena by Personal Services on this 22 day of February 2023.

Haley Mottel



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

EXHIBIT A-Page 1 of 2

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the period of January, 2014 to April, 2021.

This request includes, but is not limited to, the following

1. Bids submitted to the City of Excelsior Estates by either Video Sewer Inspections (VSI) or CAD Midwest Inc. in response to an advertisement for bids.
2. All VSI invoices billed to the City of Excelsior Estates from January 2014 through April 2021.
3. All CAD Midwest Inc. invoices billed to the City of Excelsior Estates from January 2019 through April 2021.
4. All bank statements for all accounts maintained by the City of Excelsior Estates from January 2014 through April 2021.
5. Documentation related to any loans made by the City of Excelsior Estates to City officials (e.g. [REDACTED]) or employees (e.g. [REDACTED]).
6. Documentation of all cash advances made to the City of Excelsior Estates January 2014 through April 2021, and any subsequent payments made from the City to reimburse you for those advances.
7. Documentation related to the fraudulent transfers from the City of Excelsior Estates bank accounts on June 13, 2019, and transfer into your personal bank account.



Appendix A
City of Excelsior Estates
State Auditor Subpoena - Gary Fesenmeyer



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

8. Any other City of Excelsior Estates records still maintained by yourself for the period January 2014 through April 2021, in either hardcopy form or electronically on your personal computer, for example:
 - a. Manual receipt slips
 - b. Deposit slips
 - c. Check stubs or carbon copies
 - d. Invoices, including any supporting reimbursements to yourself
 - e. Quickbooks records
9. Proof of payment (cancelled checks, copies of money orders, receipt slips, payment stubs, etc.) of all utility services relating to Lot numbers L26, L36 and M16 for the period January 2014 through April 2021.
10. Minutes of all City of Excelsior Estates board meetings held from January 2014 through April 2021.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

SUBPOENA

To: **Gary Fesenmeyer**

[Redacted]
[Redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, Robert McArthur, at the Truman State Office Building, 301 West High Street, Room 880, Jefferson City, MO 65101, at 10:00 a.m. on Monday, April 3, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to Robert.McArthur@auditor.mo.gov to be received no later than April 3, 2023 at 10:00 a.m.

ISSUED this 20th day of March 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 20th day of March, 2023.



EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the Village of Excelsior Estates for the time period of January 1, 2014 to April 30, 2021.

This request includes, but is not limited to, the following:

1. All documentation (bids, invoices, timesheets, etc.) for services you or your businesses provided to the Village of Excelsior Estates;
2. Documentation related to any loans made by the City of Excelsior Estates to City officials (e.g. [REDACTED]) or employees (e.g. [REDACTED]).
3. Documentation of all cash advances made to the City of Excelsior Estates, and any subsequent payments made from the City to reimburse you for those advances.
4. All records related to Village of Excelsior Estates transfers (\$1,700 and \$4,500) made to your personal bank account on June 13, 2019, and the subsequent withdrawal.
5. Any other City of Excelsior Estates records still maintained by yourself, in either hardcopy form or electronically on your personal computer, for example:
 - a. Manual receipt slips
 - b. Deposit slips
 - c. Check stubs or carbon copies
 - d. Invoices, including any supporting reimbursements to yourself
 - e. Quickbooks records
 - f. Meeting minutes
6. Proof of payment (cancelled checks, copies of money orders, receipt slips, payment stubs, etc.) of all utility services relating to Lot numbers L26, L36 and M16.
7. Any and all other records related to your testimony.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix B
City of Excelsior Estates
State Auditor Subpoena - Joyce Snider



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

SUBPOENA

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

To: **Joyce Snider**
[Redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, Leslie Korte, General Counsel, and Robert McArthur, Auditor in Charge, at the Excelsior Estates City Hall, 16568 Joy Dr, Lawson, MO 64062, at 10:00 a.m. on Monday, May 1, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 13th day of April, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
Missouri State Auditor

I served the foregoing subpoena by Personal Services on this 13th day of April, 2023.



Appendix B
City of Excelsior Estates
State Auditor Subpoena - Joyce Snider



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the period of time January, 2014 to April, 2021.

This request includes, but is not limited to, the following

1. Any other City of Excelsior Estates records maintained by yourself for the period January 2014 through April 2021, in either hardcopy form or electronically, for example:
 - a. Check stubs or carbon copies
 - b. Invoices
 - c. City of Excelsior Estates board meetings minutes
2. Proof of payment (receipt slips, payment stubs, etc.) of the \$70 cash payment discussed in the December 30, 2020, meeting that included your verbal resignation as City Clerk and/or Mayor Pro-Tem, and an explanation of concerns regarding the handling of the \$70 cash payment.
3. Timesheets and list of duties performed as City Clerk.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

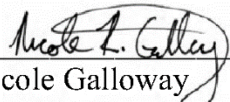
To: **Central Bank**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Meghan Luecke, Deputy General Counsel, at the Truman State Office Building, Room 880, 301 West High St., Jefferson City, MO, 65102, at 10:00 a.m. on December 30, 2022, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A prior to December 30, 2022, to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to robert.mcarthur@auditor.mo.gov.

ISSUED this 9th day of December, 2022, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor



Appendix C
City of Excelsior Estates
State Auditor Subpoena - Central Bank



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the time period of January 2014 to May 2021.

This request includes, but is not limited to, the following:

1. Bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards for account numbers [REDACTED] and [REDACTED] held by the City of Excelsior Estates for the period of January 1, 2014 through December 31, 2019; and April 1, 2021 through May 31, 2021.
2. Bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards for any and all other accounts held by the City of Excelsior Estates for the period of January 1, 2014 through May 31, 2021, including for account number ending [REDACTED].
3. Any and all documents relating to the \$15,041.37 request for funds from bank account ending in [REDACTED] on September 15, 2021.
4. Documents regarding the \$4,500 and \$1,700 transfers made from the City's accounts on June 13, 2019, including account details as to by whom, when, how, and where the funds were transferred to.

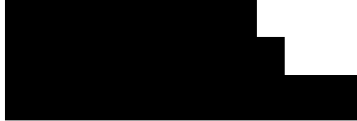
This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

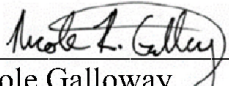
To: Central Bank



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Meghan Luecke, Deputy General Counsel, at the Truman State Office Building, Room 880, 301 West High St., Jefferson City, MO, 65102, at 10:00 a.m. on January 5, 2023, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A prior to January 5, 2023, to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to robert.mcarthur@auditor.mo.gov.

ISSUED this 13th day of December, 2022, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A- Page 1 of 3

Please produce all records of transactions between and including the dates of January 1, 2014, and April 30, 2021, for the following account with Central Bank, individual or joint:

Name: Gary A. Fesenmeyer Sr.
Gary A. Fesenmeyer

Date of Birth: [REDACTED]

Central Bank account number: [REDACTED]

Account holder may be listed at any of the following addresses:

[REDACTED]

[REDACTED]

[REDACTED]



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A - Page 2 of 3

Payments to this account were made by city check from the following City of Excelsior Estates accounts:

Account Name	City of Excelsior Estates		
Account Number	[REDACTED]		
Routing Number	[REDACTED]		
	Date of Payment	Method of Payment	Payment Amount
	6/13/2019	[REDACTED]	\$ 1,700.00

Account Name	City of Excelsior Estates Paving Grant		
Account Number	[REDACTED]		
Routing Number	[REDACTED]		
	Date of Payment	Method of Payment	Payment Amount
	6/13/2019	[REDACTED]	\$ 4,500.00



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A - Page 3 of 3

This request includes, but is not limited to:

1. Bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards for account number [REDACTED];
2. Documents regarding the \$6,000 withdrawal that was made from this savings account on June 13, 2019, including account details as to the time of the withdrawal, who authorized the withdrawal, and the method used to withdraw these funds.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: **Community Bank of Missouri**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Meghan Luecke, Deputy General Counsel, at the Truman State Office Building, Room 880, 301 West High St., Jefferson City, MO, 65102, at 10:00 a.m. on December 30, 2022, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A prior to December 30, 2022, to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to robert.mcarthur@auditor.mo.gov.

ISSUED this 9th day of December, 2022, pursuant to Section 29.235.4(1), RSMo.

Nicole Galloway
Missouri State Auditor



OFFICE OF MISSOURI STATE AUDITOR
EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the time period of January 2014 to May 2021.

This request includes, but is not limited to, the following:

Bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards for all accounts held by the City of Excelsior Estates for the period of January 1, 2014 through May 31, 2021, including for account number ending [REDACTED].

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

OFFICE OF MISSOURI STATE AUDITOR
SUBPOENA

To: **North American Savings Bank**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, Robert McArthur, at the Truman State Office Building, Room 880, 301 West High St., Jefferson City, MO, 65102, at 10:00 a.m. on Monday, March 6, 2023, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A prior to March 6, to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to Robert.McArthur@auditor.mo.gov.

ISSUED this 27th day of January, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
Missouri State Auditor

I served the foregoing subpoena by personal service on this 30 day of January, 2023.



Appendix E
City of Excelsior Estates
State Auditor Subpoena -North America Savings Bank



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A - Page 1 of 2

Please produce all records of transactions between and including the dates of June 13, 2019 and December 31, 2019, for the following checking account with North American Savings Bank, individual or joint:

North American Savings Bank: [REDACTED]

Name: Gary A. Fesenmeyer Sr.
Gary A. Fesenmeyer
CAD Midwest, Inc.

Date of Birth: [REDACTED]

SS#: [REDACTED]

Account holder may be listed at any of the following addresses:

[REDACTED]
[REDACTED]
[REDACTED]



Appendix E
City of Excelsior Estates
State Auditor Subpoena -North America Savings Bank



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A - Page 2 of 2

This request includes, but is not limited to bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Information of a personal, privileged, or sensitive nature has been redacted.

City of Excelsior Estates, Mo.

P. O. Box 518
Lawson, MO 64062

816-984-4462

June 18, 2019

BANKLIBERTY
Lawson Branch
401 N. Pennsylvania
Lawson, MO 64062

Attn: Raelyn Dutra – Branch Manager

I sincerely appreciate your help in resolving this current difficult situation in regards to the following recent occurrence:

Account	Date	Amount	Description
...3257	6/13/2019	\$<1700.00>	Unauthorized Transfer
...0852	6/13/2019	\$<4500.00>	Unauthorized Transfer

Attached is my personal and business financial information in addition to what I already gave you. Please advise anything you might need.

Note the payment made to [REDACTED] for cleaning my computer and installing additional security software.

The City has managed it's cash flow well the last 15 years or so and I believe we will move on from here. We usually had a cushion for cash flow in the past. However, recovery or replacement of the missing cash is essential for funding Sewer Treatment Plant improvements which the Missouri Dept of Natural Resources continues to demand.

Be assured that I will do whatever I can to alleviate the situation. It happened on my watch and I take appropriate responsibility.

Sincerely,

Gary Fesenmeyer Sr – Mayor [REDACTED]
City of Excelsior Estates, Mo.

cc: Gary Lutes – Alderman
City Council



Appendix F
 City of Excelsior Estates
 Documentation of Improper Transfers to Former Mayor/City Administrator

CITY OF EXCELSIOR ESTATES

SUMMARY OF YOUR ACTIVITY
 ACTIVITY THROUGH JUN 28 19
 STATEMENT NUMBER
 BEGINNING BALANCE 3.0000
 DEPOSIT AMOUNT + 4607.37
 WITHDRAWAL AMOUNT - 3930.37
 SERVICE CHARGE - 3.00
 ENDING BALANCE = 671.00

Documentation of the improper transfer from the city's General bank account.

ONLINE BILL PAY
 YOUR BILLS
 YOUR TIME
 MADE SIMPLE

FREE BUSINESS CHECKING		00-00043257			BALANCE SUMMARY	
ACTIVITY	DATE	DESCRIPTION	WITHDRAWALS	DEPOSITS	DATE	AMOUNT
ACTIVITY BEGINNING	JUN 01 19					\$ 3.0000
JUN 07	CHECK NUMBER 3906	REF #991011088	395.00		JUN 03	\$ 123.00
JUN 18	CHECK NUMBER 3909	REF #991002736	465.00		JUN 04	\$ 69.62
JUN 28	CHECK NUMBER 3910	REF #992007071	443.00		JUN 06	\$.00
JUN 03	TRANSFER FROM			3.00	JUN 07	\$.00
JUN 03	DEPOSIT	LAWSON BRANCH		123.00	JUN 08	\$ 1000.00
JUN 04	LINGO COMMUNICAT	INVTMT 190603 PPD	53.38		JUN 10	\$ 1560.00
JUN 06	TRANSFER FROM			149.93	JUN 11	\$ 1760.00
JUN 06	DEPOSIT	LAWSON BRANCH		176.46	JUN 13	\$ 140.00
JUN 06	PLATTE CLAY ELEC COOP.	190605 PPD	396.01		JUN 18	\$ 163.85
JUN 07	TRANSFER FROM			395.00	JUN 21	\$ 280.85
JUN 08	INTERNET TFR FRM CHK			1000.00	JUN 24	\$ 134.2900
JUN 10	DEPOSIT	LAWSON BRANCH		560.00	JUN 25	\$ 465.71
JUN 11	DEPOSIT	LAWSON BRANCH		200.00	JUN 26	\$ 1037.00
JUN 13	DEPOSIT	LAWSON BRANCH		80.00	JUN 28	\$ 671.00
JUN 13	INTERNET TFR TO SAV		1700.00			
JUN 18	DOK - FLOYD DISBURSE PPD			488.85		
JUN 21	DEPOSIT	LAWSON BRANCH		117.00		
JUN 24	TRANSFER FROM			62.84		
JUN 24	NORWECO INC 8775135465	190622 WEB	477.98			
JUN 25	DEPOSIT	LAWSON BRANCH		600.00		
JUN 26	DEPOSIT	LAWSON BRANCH		458.00		
JUN 26	DEPOSIT	LAWSON BRANCH		113.29		
JUN 28	DEPOSIT	LAWSON BRANCH		80.00		
JUN 28	PAPER STATEMENT FEE		3.00			

SUMMARY OF OVERDRAFT AND RETURNED ITEM FEES

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$210.00
Total Returned Item Fees	\$0.00	\$0.00

THE AVERAGE BALANCE FOR [REDACTED] IN THIS STATEMENT PERIOD WAS \$ 444.63



Appendix F
 City of Excelsior Estates
 Documentation of Improper Transfers to Former Mayor/City Administrator

01 0000060852 003

Documentation of the improper transfers from the city's Paving bank account.

CITY OF EXCELSIOR ESTATES
 PAVING ACCT

SUMMARY OF YOUR ACTIVITY
 ACTIVITY THROUGH JUN 28 19
 STATEMENT NUMBER
 BEGINNING BALANCE 5919.29
 DEPOSIT AMOUNT + 676.48
 WITHDRAWAL AMOUNT - 6595.77
 SERVICE CHARGE - 3.00
 ENDING BALANCE = 3.0000

ONLINE BILL PAY
 YOUR BILLS
 YOUR TIME
 MADE SIMPLE

FREE BUSINESS CHECKING		ACTIVITY BEGINNING		WITHDRAWALS		DEPOSITS		BALANCE SUMMARY	
		JUN 01 19						\$	5919.29
JUN 20	CHECK NUMBER 1424 REF #991007415		485.00					JUN 03	\$ 5916.29
JUN 03	TRANSFER TO		3.00					JUN 06	\$ 6142.84
JUN 06	DEPOSIT LAWSON BRANCH				376.48			JUN 07	\$ 5747.84
JUN 06	TRANSFER TO		149.93					JUN 08	\$ 4747.84
JUN 07	TRANSFER TO		395.00					JUN 13	\$ 247.84
JUN 08	INTERNET TFR TO CHE		1000.00					JUN 20	\$ 237.1600
JUN 13	INTERNET TFR TO SAV		4500.00					JUN 21	\$ 62.84
JUN 21	transfer from				300.00			JUN 24	\$.00
JUN 24	TRANSFER TO		62.84					JUN 28	\$ 3.0000
JUN 28	PAPER STATEMENT FEE		3.00						
THE AVERAGE BALANCE FOR									IN THIS STATEMENT PERIOD WAS \$ 2389.41

SUMMARY OF YOUR DEPOSIT ACCOUNTS

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	ACCOUNT BALANCE	MATURITY DATE
FREE BUSINESS CHECKING		\$ 3.0000	

- 01 -

6/28/19

00



Appendix F
 City of Excelsior Estates
 Documentation of Improper Transfers to Former Mayor/City Administrator

Documentation of the improper transfers from city bank accounts into the former Mayor/City Administrator's personal bank account.

Hand written notes on the bank statements were written in the handwriting of the former Mayor/City Administrator.

00

GARY A FESENFMEYER SR
 [REDACTED]

ACTIVITY THROUGH JUN 30 19
 STATEMENT NUMBER [REDACTED]

EFFECTIVE AUGUST 1ST
 ACCOUNT RESEARCH, PER HOUR (1/2 HOUR MINIMUM) \$20 NOW \$35
 SPECIAL STATEMENT, PER MONTHLY STATEMENT \$2 NOW \$5

SAVINGS ACCOUNT		71-60000506	BALANCE SUMMARY	
ACTIVITY BEGINNING	JUN 01 19	WITHDRAWALS	DEPOSITS	
JUN 13	INTERNET TFR FRH CHR 0000043257	FROM CITY	1700.00	\$ 441.84
JUN 13	INTERNET TFR FRH CHR 0000060852	" " "	4500.00	\$ 2141.84
JUN 13	WITHDRAWAL LAWSON BRANCH	6000.00 TO SCAM		\$ 6641.84
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ 641.84
JUN 25	DEBIT MEMO	600.00		\$ 41.97
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ 36.97

.08% ANNUAL PERCENTAGE YIELD EARNED IS BASED ON \$.03 INTEREST EARNED FOR 30 DAYS

INTEREST PAID THIS YEAR: \$.13

INTEREST RATE AS OF:
 JUN 01 00.10

SUMMARY OF YOUR DEPOSIT ACCOUNTS

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	ACCOUNT BALANCE	MATURITY DATE
SAVINGS ACCOUNT	[REDACTED]	\$ 36.97	



Appendix F
 City of Excelsior Estates
 Documentation of Improper Transfers to Former Mayor/City Administrator

GARY A FESENHYZER SR
 [REDACTED]
 [REDACTED]

Documentation of the personal loan of the former Mayor/City Administrator and subsequent withdrawal to partially replace/repay the city for the improper transfers.

ACTIVITY THROUGH JUL 31 19
 STATEMENT NUMBER [REDACTED]

Hand written notes on the bank statements were written in the handwriting of the former Mayor/City Administrator.

EFFECTIVE AUGUST 1ST
 ACCOUNT RESEARCH, PER HOUR (1/2 HOUR MINIMUM) \$20 NOW \$35
 SPECIAL STATEMENT, PER MONTHLY STATEMENT \$2 NOW \$5

GF BORROWED \$3000 (LESS FEE)

SAVINGS ACCOUNT	71-60000506			BALANCE SUMMARY
ACTIVITY BEGINNING	JUL 01 19	WITHDRAWALS	DEPOSITS	\$
JUL 09 Loan Proceeds 1790001695			2905.00	\$ 2941.97
JUL 15 DEBIT MEMO		2905.00	<i>PAID TO CITY</i>	\$ 36.97
JUL 31 CHARGE FOR SERVICING ACCOUNT		5.00		\$ 31.97

.10% ANNUAL PERCENTAGE YIELD EARNED IS BASED ON \$.05 INTEREST EARNED FOR 31 DAYS

INTEREST PAID THIS YEAR: \$.13

INTEREST RATE AS OF:
 JUL 01 00.10

SUMMARY OF YOUR DEPOSIT ACCOUNTS

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	ACCOUNT BALANCE	MATURITY DATE
SAVINGS ACCOUNT	[REDACTED]	\$ 31.97	



Gary Fesenmeyer Sr

5-04-2021

TO: City of Excelsior Estates
P.O. Box 518
Lawson, Mo. 64062


Ref: Presumed Events Occurring in
Spring of 2019 involving Alleged
"MICROSOFT hack" of City Bank Accounts

A phone call was received in early spring ref online computer maintenance which was considered routine at the time. the cost was around \$350 (high but OK).

Later on (early June) a call was received from "MICROSOFT SECURITY"— a very professional and legitimate sounding call apparently concerned about online security. Apparently they wanted to check things out. Then they apparently came back problems to be fixed and a charge for \$350. (OK...it's "MICROSOFT")...

Apparently both calls were from the same person(s). They manipulated the \$6000.00 from the City accounts thru the attached savings account. At this point they had all the Bank Account Information.

Sincerely,


Gary Fesenmeyer Sr



Appendix G
 City of Excelsior Estates
 Documentation of Video Sewer Inspections Bid, Ordinance, and Work
 Orders

Information of a personal, privileged, or sensitive nature has been redacted.

Affidavit of Publication

STATE OF MISSOURI)
) ss.
 COUNTY OF RAY)

I, David Blyth, being duly sworn according to law, state that I am editor of The Lawson Review, a weekly newspaper of general circulation in the County of Ray where located; which newspaper has been admitted to the Post Office as second class matter in the City of Lawson, Missouri, the city of publication; which newspaper has been published regularly and consecutively for a period of three years and has a list of bona fide subscribers voluntarily engaged as such who have paid or agreed to pay a stated price for a subscription for a definite period of time, and that such newspaper has complied with the provisions of Section 493.050, Revised Statutes of Missouri 1969. The affixed notice appeared in said newspaper in the following consecutive issues:

Notice
 The City of Excelsior Estates hereby invites Hourly Rate Bids for providing the following types of maintenance functions: Backhoe; Skidloader; Power Sewer Auger; Jetter for 6"/8" pipe; Sewer Video Inspection; and General Labor. All equipment rates to include operator. Service to be provided on call with proposed minimum response time, minimum hours per call and extended terms. Bids to be submitted with \$1,000,000 minimum commercial liability ins. Respond by 5/9/12 to P.O. Box 518, Lawson, MO 64062.
 (Published in *The Lawson Review* April 25 and May 2, 2012).

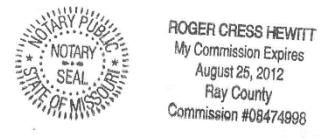
- Vol. 131, No., 13 Dated April 25, 2012
- Vol. 131, No., 14 Dated May 2, 2012
- Vol. _____, No., _____ Dated _____, 20____
- Vol. _____, No., _____ Dated _____, 20____
- Vol. _____, No., _____ Dated _____, 20____
- Vol. _____, No., _____ Dated _____, 20____

Publication Fee \$ 25.20
David Blyth Editor

Subscribed and sworn to before me this 24 day
 of May, 2012

Roger Cress Hewitt
 Notary Public

My commission expires 8/25/12





Appendix G
City of Excelsior Estates
Documentation of Video Sewer Inspections Bid, Ordinance, and Work
Orders

OPENED ENVELOPE 6-28-12 AT MEETING

VIDEO SEWER
INSPECTIONS

May 8, 2012

City of Excelsior Estates
P.O. Box 518
Lawson, Mo. 64062

Attn: City Council

Re: Hourly Bid for Maintenance Work

Following are our Hourly Rates for various categories:

Owned Equipment With Operator:

Track Hoe	75.00/Hr.
Skid Loader	65.00/Hr.
Sewer Video Recorder	100.00/Hr.
Power Snake	50.00/Hr.
Jetter Pump & Tank	65.00/Hr.

Operator: for Non-Owned Equipment:

Hourly Rate Range 20.00 to 45.00/Hr.

General Labor Rates:

Hourly Rate Range 15.00 to 35.00/Hr.

Materials to be furnished by City (purchased for the City's account)

Commercial Liability Insurance certificate is attached.

Response time is 24 hours maximum; minimum charge would be 2 hours. Extended Terms offered up to 90 days as required.

Sincerely,


Video Sewer Inspections



Appendix G
 City of Excelsior Estates
 Documentation of Video Sewer Inspections Bid, Ordinance, and Work
 Orders



STATE OF MISSOURI, RAY COUNTY, SS
 Shirley O'Dell, Recorder of Deeds
 Book: 1680 Page: 20
 Reception #: 97548 Recording Fee: \$24.00
 Pages Recorded: 1
 Authorized By: *Shirley O'Dell*

Date Recorded: 7/17/2012 3:08:27 PM

ORDINANCE No. 06-28-12

AN ORDINANCE OF THE CITY OF EXCELSIOR ESTATES, MISSOURI, SELECTING AND ACCEPTING BID OF SUBMITTING CONTRACTOR FOR CITY WORK ON ROADS AND SEWER FACILITY AND SYSTEM.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF EXCELSIOR ESTATES, MISSOURI, AS FOLLOWS, TO WIT:

1. The City Excelsior Estates, Missouri ("City") placed an ad in the Lawson newspaper for bids from contractors for work on the City's roads, sewer plant and sewer lines, and other miscellaneous work needed.
2. The Board of Aldermen were presented with the one response to the ad from Video Sewer Inspections, [REDACTED] (Owner and Contact Person: Gary Fesenmeyer, Sr.).
3. The Board of Aldermen reviewed the bid and liability insurance coverage for the submitting company and voted at the June 28, 2012 Board meeting to accept the bid of Video Sewer Inspections for City work until such time as the Board of Aldermen vote to terminate the employment of Video Sewer Inspections.
4. This Ordinance shall be in full force and effect from the date of its passage.

Read three times and passed by the Board of Aldermen of the City of Excelsior Estates, Missouri, this 28 day of June, 2012.

VOTE:
 Ayes: 3
 Nays: 0

SEAL:

Gary Fesenmeyer Sr.
 Gary Fesenmeyer Sr. - Mayor

ATTEST:
Rita Wheeler
 City Clerk - Rita Wheeler



Appendix G
 City of Excelsior Estates
 Documentation of Video Sewer Inspections Bid, Ordinance, and Work
 Orders



STATE OF MISSOURI, RAY COUNTY, SS
 Shirley O'Dell, Recorder of Deeds

Book: 1686 Page: 30

Reception #: 98154
 Pages Recorded: 1

Recording Fee: \$24.00

Authorized By: *Ronald Cooper*

Date Recorded: 8/30/2012 2:54:27 PM

ORDINANCE NO. 120730-1

AN ORDINANCE AUTHORIZING THE ADDITION OF CHLORINATION / DECHLORINATION EQUIPMENT TO THE CITY'S SEWAGE TREATMENT PLANT, AS REQUIRED BY THE CITY'S MISSOURI STATE OPERATING PERMIT NO. MO-0108511 ISSUED BY DEPARTMENT OF NATURAL RESOURCES;

WHEREAS, The City has researched this project for over two years, with the help of Norweco, Inc. (the provider of the City's Sewage Treatment Plant) and has began site preparations for the equipment;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF EXCELSIOR ESTATES, MISSOURI, AS FOLLOWS:

- Section 1. That the Mayor shall proceed with procurements of the equipment and installation requirements thereof;
- Section 2. That the Mayor is authorized to sign all Purchase Documents and Workorders required for the Chlorination Project;
- Section 3. This ordinance is effective from and after the date of its passage and approval.

PASSED THIS 2nd DAY OF AUGUST 2012, BY THE BOARD OF ALDERMEN OF THE CITY OF EXCELSIOR ESTATES, MISSOURI.

SEAL:

Gary Fesenmeyer Sr.
 Gary Fesenmeyer Sr. - Mayor

ATTEST:

Rita Wheeler
 City Clerk - Rita Wheeler



Appendix G
City of Excelsior Estates
Documentation of Video Sewer Inspections Bid, Ordinance, and Work
Orders

WORK ORDER

NO. 120805 - 3 (ADDENDUM 3)

To: Video Sewer Inspections
PO Box 458
Lawson, MO 64062

- The City has received Construction Permit #CP0001521 which is good until August 2014.
- You may begin reclamation and forward progress work immediately.
- This addendum will extend your commitment on this project until August 2014.

Mayor: Gary Fessenden Sr Date: 8-25-13

ACKNOWLEDGEMENT BY CONTRACTOR

Video Sewer Inspections hereby acknowledges and agrees to the the above conditions: G. Fessenden Sr Date: 8-25-13



Appendix G
City of Excelsior Estates
Documentation of Video Sewer Inspections Bid, Ordinance, and Work
Orders

City of Excelsior Estates

P. O. Box 518
Lawson, MO 64062

(phone) 816-630-0605
E-mail: gaf97@solve.net

WORK ORDER

NO. 120805 - 4 (ADDENDUM 4)

To: Video Sewer Inspections
PO Box 458
Lawson, MO 64062

- The City has applied for a one year Construction Permit extension which is good until August 2015.
- This addendum will extend your commitment on this project until August 2015.

Mayor: *Gay Fessenden* Date: 7-31-2014

ACKNOWLEDGEMENT BY CONTRACTOR

Video Sewer Inspections hereby acknowledges and agrees to the the above conditions: *G Fessenden* Date: 7-31-14



Appendix H
 City of Excelsior Estates
 City Administrator Position Ordinance and Proposal



STATE OF MISSOURI, RAY COUNTY, SS
 Shirley O'Dell, Recorder of Deeds

Book: 2014 Page: 78

Reception # 129463
 Pages Recorded: 2

Recording Fee \$27.00

Authorized *[Signature]*

Date Recorded: 11/18/2019 9:52:25 AM

Information of a personal, privileged, or sensitive nature has been redacted.

BILL NO. 061518

ORDINANCE NO. 10-31-19

AN ORDINANCE TO AUTHORIZE THE POSITION OF "CITY ADMINISTRATOR" TO PROVIDE SERVICES FOR CONDUCTING THE CITY'S BUSINESS PER MO REVISED STATUTES Section 77.042 to 78.640.

WHEREAS, the scope and the complexities of the City's business has expanded to require multiple disciplines and expertise beyond the time available to the Mayor's office.

WHEREAS, attached Exhibit "A" provides an example of the requirements of the position; it is intended as a guide and may be revised/added to as required.

THEREFORE, be it ordained by the Board of Aldermen of the City of Excelsior Estates, Missouri:

SECTION 1: The City Council shall review persons deemed to have the qualifications for this position (minimum 5 years equivalent experience). There are no residence requirements for this position.

SECTION 2: The qualified person for this position shall agree to an annual contract as a subcontractor for a monthly fee acceptable to the City for the range of services provided. Included in the fee will be a sufficient amount for instructing a designated person or persons in the details of parts of the work so they may, over time, be able to assist in the work.

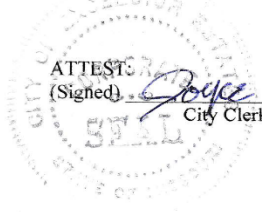
SECTION 3: The CITY ADMINISTRATOR shall endeavor to pass along to the City the expertise needed for the City to eventually perform all functions. Annually, the contract will be adjusted to reflect the work assumed by the City.

SECTION 4: This Ordinance shall take effect from and after its date of passage and approval.

PASSED AND APPROVED ON THIS 1st DAY OF NOVEMBER, 2019.

(Signed) *[Signature]*
 Mayor 11-1-2019

ATTEST:
 (Signed) *[Signature]* 11-1-2019
 City Clerk





Appendix H
City of Excelsior Estates
City Administrator Position Ordinance and Proposal

E X H I B I T " A "

C I T Y o f E X C E L S I O R E S T A T E S

Duties of Proposed City Administrator

ROUTINE DAILY/WEEKLY WORK

Pick-up City mail daily
Prepare deposits of Sewer Fees, Franchise Fees, Taxes, NID Assessments, etc.
Post deposits on the computer at the end of each month.
Review and assist with sewer billings.
Analyze cash flow (income vs payments) 2 or 3 times per week.
Purchase office supplies and maintenance materials. Items paid for by myself are reimbursed per receipt.
Generate checks per cash flow, which are countersigned by City Clerk
Pick-up purchased items (no mileage on local pick-ups)
Monitor checking accounts daily online, ref cash flow.
Set-up and operation of computerized accounting system.
Preparation of income statement and balance sheet as required.

MAINTENANCE RELATED WORK

Inspect asphalt and gravel roads; schedule maintenance as required.
Inspect sewer system (including man-holes); receive comments from residents; analyze and schedule maintenance as required.
Inspect drainage waterways and culverts; schedule maintenance as required.
Analyze DNR future / current requirements and research solutions.
Review operation and maintenance issues with STP operators.
Review and approve monthly DNR reports on Sewer Treatment Plant.
Receive, review and respond to all DNR correspondence.
Prepare DNR (5) year STP Operating Permit renewals and required documents.
Prepare technical drawings & sketches (limited) for maintenance work.

CITY COUNCIL/PARALEGAL WORK

Review applicable Missouri laws (RSMo's) and activity with MML's help.
Prepare ordinances on familiar subjects / defer to MML's help or attorney.
Prepare cash flow reports monthly.
Prepare agenda for meetings.
Prepare and post notices for meetings.

The above list of work items is not complete and is subject to addition or revision.



Appendix H
City of Excelsior Estates
City Administrator Position Ordinance and Proposal

CAD MIDWEST, INC.

December 14, 2019

Page 1

City of Excelsior Estates
PO Box 518
Lawson, MO 64062

Attn: City Council –
Mayor Pro-Tem Joyce Snider

Ref: Proposal for the Position of CITY ADMINISTRATOR

CITY COUNCIL:

Gary Fesenmeyer Sr is hereby submitted for consideration reference the position of City Administrator, in compliance with provisions of Ordinance No: 103119. Duties to be performed include those specified in Exhibit "A" attached to the Ordinance.

Compensation requested is \$300.00/month (three hundred and No/100 Dollars Per Month), payable at the end of each month.

The City will be provided a surety Bond in the amount of \$5000.00 In Mr. Fesenmeyer's name. A "Hold Harmless" Agreement will also be provided to the City. If this Proposal is acceptable, please sign under "ACCEPTED" below:

Sincerely,
Gary Fesenmeyer Sr.

ACCEPTED:

_____ Date: _____
Joyce Snider, Mayor Pro-Tem for the
CITY COUNCIL

Appendix I
City of Excelsior Estates
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
01/02/2014	(1) 1141	inv 131010 (plow snow all st 3")	Paving - Bank A	(2)	\$ 75.00		75.00	
01/04/2014	(1) 1142	inv 140102 (cut up&rem tree n cl)	Paving - Bank A	(2)	70.00		70.00	
01/06/2014	(1) 1143	inv 140103 (plow all str 4"+)	(3) Paving - Bank A	(2)	100.00		100.00	
01/10/2014	(1) 1145	inv 140103 (plow all str 4"+)	(3) Paving - Bank A	(2)	80.00		80.00	
01/10/2014	(1) 2695	inv. 140104 (thaw out all tanks of STP)	General - Bank A	(2)	300.00		300.00	
01/15/2014	(1) 2699	inv. 140106 (inspect swr main & MH-L50)	General - Bank A	(2)	230.00		230.00	
01/22/2014	(1) 1146	inv 140107(br cut & haul-n cliff)	Paving - Bank A	(2)	180.00		180.00	
01/22/2014	(1) 2702	inv. 140108(SWR block #1 sup & insp MH50)	General - Bank A	(2)	160.00		160.00	
01/27/2014	(1) 1147	inv 140109(rem st dmg-n cliff)	Paving - Bank A	(2)	185.00		185.00	
02/02/2014	(1) 1148	# 140110&140201(ch saw+sno)	Paving - Bank A	(2)	165.00		165.00	
02/02/2014	(1) 2704	inv. 140202 (SWR block#z east of MH-L50)	General - Bank A	(2)	625.00		625.00	
02/06/2014	(1) 1149	inv 140204(snow rem - 12")	Paving - Bank A	(2)	415.00		415.00	
02/07/2014	(1) 2711	inv. 140203 (SWR block #3 at MH-L118W)	General - Bank A	(2)	110.58		110.58	
02/15/2014	(1) 2715	inv. 140205 (SWR sys inspect MH)	General - Bank A	(2)	215.00		215.00	
02/15/2014	(1) 2716	inv. 140206 (STP maint-snow rem/ice contr)	General - Bank A	(2)	235.00		235.00	
02/23/2014	(1) 2718	inv. 140208(insp MH...32x)	General - Bank A	(2)	250.00		250.00	
02/23/2014	(1) 2719	inv. 140207(erosion control n/s Elm)	General - Bank A	(2)	75.00		75.00	
02/28/2014	(1) 1150	inv 140210(pur&inst tarp-sand)	Paving - Bank A	(2)	74.34		74.34	
02/28/2014	(1) 2722	inv. 140209 (SWR sys inspect MH+)	General - Bank A	(2)	170.00		170.00	
03/04/2014	(1) 1151	inv 140301(rem sn 5"+2"+maint)	Paving - Bank A	(2)	240.00		240.00	
03/08/2014	(1) 1152	inv 140302(gravl s bob + asph jt)	Paving - Bank A	(2)	165.00		165.00	
03/11/2014	(1) 2726	inv. 140303 (SWR sys inspect MH+)	General - Bank A	(2)	350.00		350.00	
03/22/2014	(1) 1154	inv 140305(gravl work-S Kenneth)	Paving - Bank A	(2)	90.00		90.00	
03/22/2014	(1) 2732	inv. 140304(insp MH-3/20)	General - Bank A	(2)	210.00		210.00	
03/28/2014	(1) 2734	inv. 140306(MH insp-3/27)	General - Bank A	(2)	145.00		145.00	
03/28/2014	(1) 2735	inv. 140307(Chlor: re-work bypass ditch-3/25)	General - Bank A	(2)	415.00		415.00	
03/31/2014	(1) 2736	inv. 140307(Chlor: re-work bypass ditch-ck 1)	General - Bank A	(2)	655.00		655.00	
04/07/2014	(1) 2739	inv. 140307(Chlor: re-work bypass ditch-ck 2)	General - Bank A	(2)	555.00		555.00	
04/12/2014	(1) 2743	inv. 140307(chlor: DNR insp path)	General - Bank A	(2)	325.00		325.00	
04/12/2014	(1) 2744	inv. 140402(MH insp-4/09)	General - Bank A	(2)	165.00		165.00	
04/12/2014	(1) 2747	inv. 140403(Chlor: DNR insp path-fin grade)	General - Bank A	(2)	280.00		280.00	
04/18/2014	(1) 1160	inv 140404(erosion control)	Paving - Bank A	(2)	75.00		75.00	
04/18/2014	(1) 2752	inv. 140405(mow ch + tr)	General - Bank A	(2)	40.00		40.00	
04/19/2014	(1) 2753	inv 140406 & 7(Chlor-eros ctl)	General - Bank A	(2)	555.00		555.00	
04/26/2014	(1) 2756	inv. 140408(mh insp ...4/25)	General - Bank A	(2)	230.00		230.00	
04/26/2014	(1) 2757	inv. 140309(Chlor: re-work bypass ditch-south)	General - Bank A	(2)	250.00		250.00	
05/01/2014	(1) 1161	inv 140503(road maint)	Paving - Bank A	(2)	260.00		260.00	
05/02/2014	(1) 2760	inv. 140501&2(L11 cl-up + mtg set-up ref ada)	General - Bank A	(2)	70.00		70.00	
05/07/2014	(1) 2763	inv. 140504#1(Swr mh L55)	General - Bank A	(2)	575.00		575.00	
05/11/2014	(1) 2772	inv. 140504#2(Swr mh L55)	General - Bank A	(2)	610.00		610.00	
05/11/2014	(1) 2773	inv. 140505(mh insp ...5/11)	General - Bank A	(2)	250.00		250.00	
05/21/2014	(1) 2775	inv. 140506#1(6"main L55)	General - Bank A	(2)	415.00		415.00	
05/29/2014	(1) 2779	inv. 140506#2(6"main L55)	General - Bank A	(2)	425.00		425.00	
06/06/2014	(1) 2783	inv. 140601(MH Insp)	General - Bank A	(2)	290.00		290.00	

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06/10/2014	(1) 2785	inv. 140506#3(6"main L55)	General - Bank A	(2)	435.00		435.00	
06/12/2014	(1) 1165	inv 140604(culvert cleanout after storm)	(3) Paving - Bank A	(2)	270.00		270.00	
06/17/2014	(1) 1167	inv 140604(culvert cleanout after storm)	(3) Paving - Bank A	(2)	270.00		270.00	
06/17/2014	(1) 2788	inv. 1406061(mh insp)	General - Bank A	(2)	250.00		250.00	
06/24/2014	(1) 2793	inv. 140506 #4(MH 55 6" main rep)	General - Bank A	(2)	385.00		385.00	
06/24/2014	(1) 2794	inv. 140509 #1(MH 50 6" main rep)	General - Bank A	(2)	250.00		250.00	
06/29/2014	(1) 2798	inv. 140506#5(MH55 6" main rep)	General - Bank A	(2)	330.00		330.00	
06/29/2014	(1) 2799	inv. 140602(stp mow=ins & out side)	General - Bank A	(2)	90.00		90.00	
06/29/2014	(1) 2800	inv. 140603(chlor-so end of bypass)	General - Bank A	(2)	435.00		435.00	
07/07/2014	(1) 507 (4)	inv. 140509 #2(MH 70 6" main rep)	General - Bank A	(2)	250.00		250.00	
07/11/2014	(1) 2803	inv. 140509 #1(MH 70 6" main rep)	General - Bank A	(2)	250.00		250.00	
07/17/2014	(1) 2806	inv. 140509#4(swr main #70)	General - Bank A	(2)	250.00		250.00	
07/17/2014	(1) 2807	inv. 140607(mow old ch)	General - Bank A	(2)	60.00		60.00	
07/17/2014	(1) 2808	inv. 140702(mh insp)	General - Bank A	(2)	165.00		165.00	
07/23/2014	(1) 1169	inv. 140703(cliff st eros ctrl)	Paving - Bank A	(2)	170.00		170.00	
07/23/2014	(1) 2811	inv. 140701(bp ditch outfall)	General - Bank A	(2)	410.00		410.00	
07/30/2014	(1) 1170	inv 140704(mowing & eros ctrl)	Paving - Bank A	(2)	220.00		220.00	
07/30/2014	(1) 2813	inv. 140701(chlor va access)	General - Bank A	(2)	220.00		220.00	
08/04/2014	(1) 2818	inv. 140706,...707,...708(stp maint&roadsides)	General - Bank A	(2)	260.00		260.00	
08/07/2014	(1) 2819	inv. 140709(prepare exc=pipe demo)	General - Bank A	(2)	29.40		29.40	
08/07/2014	(1) 2820	inv. 140710(mh insp)	General - Bank A	(2)	170.00		170.00	
08/12/2014	(1) 1171	inv 140803(rem grvl fr asph @ inters +mowing)	Paving - Bank A	(2)	190.00		190.00	
08/12/2014	(1) 2823	inv. 140801(pipe stands for demo)	General - Bank A	(2)	190.00		190.00	
08/15/2014	(1) 2824	inv. 140805(mh insp)	General - Bank A	(2)	165.00		165.00	
08/15/2014	(1) 2825	inv. 140804(stp maint-ump pump & mow, trim)	General - Bank A	(2)	270.00		270.00	
08/18/2014	(1) 2829	inv. 140711&802 (fab&ins sup&demo pipe)	General - Bank A	(2)	590.00		590.00	
08/22/2014	(1) 1173	inv 140807(roadside mowing & eros ctrl)	Paving - Bank A	(2)	180.00		180.00	
08/29/2014	(1) 2834	inv. 140808(mh insp)	General - Bank A	(2)	145.00		145.00	
09/03/2014	(1) 2838	inv. 140806#1(exe & prep for tank fdn)	General - Bank A	(2)	395.00	1,595.00 (5)	(1,200.00)	75.00
09/07/2014	(1) 2846	inv. 140806#2(exe & prep for tank fdn)	General - Bank A	(2)	215.00		215.00	
09/09/2014	(1) 2847	inv. 140806#3(exe & prep for tank fdn)	General - Bank A	(2)	225.00		225.00	
09/16/2014	(1) 2854	inv. 140806 #4(chlor tk pit)	General - Bank A	(2)	350.00		350.00	
09/18/2014	(1) 2855	inv. 140806 #5(chlor tk pit)	General - Bank A	(2)	410.00		410.00	
09/23/2014	(1) 2857	inv. 140809 #1(chlor tk fdn prep)	General - Bank A	(2)	450.00	1,900.00 (5)	(1,450.00)	100.00
09/25/2014	(1) 2861	inv. 140809 #2(chlor tk fdn prep)	General - Bank A	(2)	425.00		425.00	
09/30/2014	(1) 2864	inv. 140809 #3(chlor tk fdn prep)	General - Bank A	(2)	435.00		435.00	
10/06/2014	(1) 2870	inv. 140809 #4(chlor tk fdn)	General - Bank A	(2)	310.00		310.00	
10/09/2014	(1) 2874	inv. 140809 #5(chlor tk fdn)	General - Bank A	(2)	280.00		280.00	
10/09/2014	(1) 1179	#140810 (trim road sides-cliff,bob,elm)	Paving - Bank A	(2)	90.00	90.00	0.00	
10/14/2014	(1) 1180	#140902 (rem grvl frm asph roads)	Paving - Bank A	(2)	80.00	80.00	0.00	
10/14/2014	(1) 2880	inv. 140901(misc mowing)	General - Bank A	(2)	120.00	120.00	0.00	
10/17/2014	(1) 2882	inv. 140903 #1(chlor tk foundation)	General - Bank A	(2)	275.00		275.00	
10/21/2014	(1) 2884	inv. 140903 #2(chlor tk foundation)	General - Bank A	(2)	325.00		325.00	
10/22/2014	(1) 1183	#141005 (asphalt crack seal - partial)	Paving - Bank A	(2)	405.00		405.00	

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10/31/2014	(1)	1185 #141006 (bal asphalt crack seal)	Paving - Bank A	(2)	485.00		485.00	
11/03/2014	(1)	2891 inv. 140903 #3(chlor tk foundation)	General - Bank A	(2)	275.00		275.00	
11/07/2014	(1)	1187 #141004 (unplug culvert-south joy dr)	Paving - Bank A	(2)	200.00		200.00	
11/07/2014	(1)	2898 inv. 141001 #1(chlor tk prep & set)	General - Bank A	(2)	230.00		230.00	
11/11/2014	(1)	2900 inv. 141001 #2(chlor tk prep & set)	General - Bank A	(2)	240.00		240.00	
11/17/2014	(1)	2904 inv. 141001 #3(chlor tk prep and install)	General - Bank A	(2)	250.00		250.00	
11/17/2014	(1)	2905 inv. 141003 (mh inspection)	General - Bank A	(2)	205.00		205.00	
11/22/2014	(1)	2908 inv. 141002#1 (prep tk for grout +grout base)	General - Bank A	(2)	255.00		255.00	
11/28/2014	(1)	2913 inv. 141002#2 (prep tk for grout +grout base)	General - Bank A	(2)	250.00		250.00	
12/02/2014	(1)	2915 inv. 141002#3 (prep tk for grout +grout base)	General - Bank A	(2)	230.00		230.00	
12/02/2014	(1)	2920 inv. 141010 (mh insp)	General - Bank A	(2)	185.00		185.00	
12/05/2014	(1)	1190 #141009 (grade rock Poplar,Ray,Selm +)	Paving - Bank A	(2)	75.00		75.00	
12/05/2014	(1)	1191 #141007 (rep stop signs;brush@Diane)	Paving - Bank A	(2)	115.00		115.00	
12/05/2014	(1)	2922 inv. 141008 (tk perm fdn sump pump + misc)	General - Bank A	(2)	470.00		470.00	
12/17/2014	(1)	2928 inv. 141110 (mh inspection)	General - Bank A	(2)	185.00		185.00	
12/17/2014	(1)	2929 inv. 141011#1 (assy sump pump+backfill/comp)	General - Bank A	(2)	375.00		375.00	
12/23/2014	(1)	2930 inv. 141011#2 (assy sump pump+backfill/comp)	General - Bank A	(2)	200.00		200.00	
Total 2014					27,269.32	3,785.00	23,484.32	175.00
01/03/2015	(1)	2934 inv. 141011#3 (assy sump pump+backfill/comp)180	General - Bank A	(2)	180.00		180.00	
01/05/2015	(1)	2938 inv. 141102#1 (tk baffles a + b)	General - Bank A	(2)	260.00		260.00	
01/09/2015	(1)	2942 inv. 141101#1 (tk eff pipe tie-ins & seal))	General - Bank A	(2)	240.00		240.00	
01/14/2015	(1)	2946 inv. 141101#2 (tk eff pipe tie-ins & seal)	General - Bank A	(2)	210.00		210.00	
01/14/2015	(1)	2947 inv. 141102#2 (tk baffles a + b)	General - Bank A	(2)	205.00		205.00	
01/20/2015	(1)	2951 inv. 141201 (chlor tank upper structure)	General - Bank A	(2)	390.00		390.00	
01/20/2015	(1)	2952 inv. 141102 (chlor tank baffles)	General - Bank A	(2)	205.00		205.00	
01/30/2015	(1)	2956 inv. 141202 (chlor tank baffles)	General - Bank A	(2)	275.00		275.00	
02/05/2015	(1)	2960 inv. 150105 (mh inspection)	General - Bank A	(2)	205.00		205.00	
02/05/2015	(1)	2961 inv. 150101 (chlor tank baffles)	General - Bank A	(2)	250.00		250.00	
02/16/2015	(1)	1196 inv. 141205/150102 (winter rock;s. elm,joy,bob, silvy,	Paving - Bank A	(2)	125.00		125.00	
02/16/2015	(1)	2968 inv. 141203 (chlor tank baf seal pl c1-c2)	General - Bank A	(2)	150.00		150.00	
02/16/2015	(1)	2969 inv. 141204 (chlor tank baf e1 fab)	General - Bank A	(2)	125.00		125.00	
02/20/2015	(1)	2972 inv. 150102 (chlor tank baf e2 fab)	General - Bank A	(2)	175.00		175.00	
03/02/2015	(1)	1200 inv. 150104/150203 (snow plow-sprdr maint)	Paving - Bank A	(2)	175.00		175.00	
03/02/2015	(1)	2978 inv. 150201 (chlor tank tab fdr install)	General - Bank A	(2)	150.00		150.00	
03/18/2015	(1)	2988 inv.150205 (mh insp)	General - Bank A	(2)	165.00		165.00	
03/21/2015	(1)	2989 #150106 (tab fdr seal pl)#150202(rec grtg)	General - Bank A	(2)	240.00		240.00	
03/24/2015	(1)	1202 inv.150301 (sand sprdr maint+ice control)	Paving - Bank A	(2)	190.00		190.00	
03/25/2015	(1)	2992 inv.150302 (chlor tank fdr& by-pass maint)	General - Bank A	(2)	250.00		250.00	
03/30/2015	(1)	1203 inv.150303 (E Cliff-N ditch + E ditch of Elm)	Paving - Bank A	(2)	360.00		360.00	
03/30/2015	(1)	2995 inv.150305 (mh insp)	General - Bank A	(2)	165.00		165.00	
04/10/2015	(1)	3005 inv.150304 #1 (tab fdr testing)	General - Bank A	(2)	195.00		195.00	
04/10/2015	(1)	3006 inv.150401 (upper structure)	General - Bank A	(2)	75.00		75.00	
04/12/2015	(1)	3007 inv.150304 #2 (tab fdr testing)	General - Bank A	(2)	175.00		175.00	
04/21/2015	(1)	3011 inv. 150402 (chlor tab fdr test and service)	General - Bank A	(2)	300.00		300.00	

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05/07/2015	(1) 3014	inv. 150405 (mh inspection)	General - Bank A	(2)	205.00		205.00	
05/07/2015	(1) 3015	inv. 150406 (chlor tab fdr test and service)	General - Bank A	(2)	275.00		275.00	
05/15/2015	(1) 3021	inv. 150404 (stp maint. -algae removal)	General - Bank A	(2)	210.00		210.00	
05/15/2015	(1) 3022	inv. 150403 #1 (chl tank b/f inc comp)	(3) General - Bank A	(2)	340.00		340.00	
05/15/2015	(1) 3023	inv. 150403 #2 (chl tank b/f inc comp)	(3) General - Bank A	(2)	330.00		330.00	
05/28/2015	(1) 3025	inv. 150503 (STP main-clean up algae)	General - Bank A	(2)	170.00		170.00	
05/28/2015	(1) 3026	inv. 150504 (inspect manholes)	General - Bank A	(2)	185.00		185.00	
05/28/2015	(1) 3027	inv. 150506 (tab fdr test + assist oper test)	General - Bank A	(2)	225.00		225.00	
06/03/2015	(1) 3035	inv. 150501#1 (west side backfill-grvl)	(3) General - Bank A	(2)	310.00		310.00	
06/03/2015	(1) 3036	inv. 150501#2 (west side backfill-grvl)	(3) General - Bank A	(2)	230.00		230.00	
06/03/2015	(1) 3037	inv. 150507#1 (culvert-cliff & elm)	(3) General - Bank A	(2)	205.00		205.00	
06/03/2015	(1) 3038	inv. 150507#2 (culvert-cliff & elm)	(3) General - Bank A	(2)	205.00		205.00	
06/10/2015	(1) 3045	inv. 150507#2 (upper struct w side+cap 4 sides)	General - Bank A	(2)	360.00		360.00	
06/18/2015	(1) 1205	inv. 150601 (rep storm damage)	Paving - Bank A	(2)	565.00		565.00	
06/25/2015	(1) 3051	inv. 150602#1 (swr main c/o s joy/elm)	General - Bank A	(2)	235.00		235.00	
06/28/2015	(1) 3052	inv. 150602#2 (swr main c/o s joy/elm)	General - Bank A	(2)	240.00		240.00	
07/08/2015	(1) 1208	inv. 150603 (joy dr culvert repair)	Paving - Bank A	(2)	285.00		285.00	
07/08/2015	(1) 1209	inv. 150603 (bob dr washout repair)	Paving - Bank A	(2)	205.00		205.00	
07/16/2015	(1) 3063	inv. 150604 (re-mow roadsides)	General - Bank A	(2)	145.00		145.00	
07/16/2015	(1) 3064	inv. 150605 (insp MH)	General - Bank A	(2)	185.00		185.00	
07/17/2015	(1) 1212	inv. 150607#1 (rep storm damage s Jpy)	Paving - Bank A	(2)	465.00		465.00	
07/28/2015	(1) 1214	inv. 150607#2 (rep storm damage s Jpy)	Paving - Bank A	(2)	470.00		470.00	
07/31/2015	(1) 1216	inv. 150608 (rep s Joy & Elm-erosion contr rock)420	Paving - Bank A	(2)	420.00		420.00	
07/31/2015	(1) 3071	inv. 150609 (rep storm damage-bypass ditch)	General - Bank A	(2)	275.00		275.00	
07/31/2015	(1) 3072	inv. 150610 (chem dose testing-June)	General - Bank A	(2)	175.00		175.00	
07/31/2015	(1) 3073	inv. 150704 (insp MH)	General - Bank A	(2)	185.00		185.00	
08/10/2015	(1) 3077	Inv 150703#1 (ditch S Joy-culv Elm & Cliff)	General - Bank A	(2)	185.00		185.00	
08/17/2015	(1) 1217	inv. 150702 (storm clean-up & repair ...)	Paving - Bank A	(2)	375.00		375.00	
08/17/2015	(1) 3084	inv. 150701 (STP storm damage)	General - Bank A	(2)	145.00		145.00	
08/21/2015	(1) 1219	inv. 150703#2(regrade e ditch@Joy+rep culvert)	Paving - Bank A	(2)	165.00		165.00	
08/31/2015	(1) 3086	inv. 150707 (chlor tab test + oper)	General - Bank A	(2)	150.00		150.00	
08/31/2015	(1) 3087	inv. 150806 (chlor tab test + oper)	General - Bank A	(2)	175.00		175.00	
09/08/2015	(1) 1220	inv. 150705&09(mow & tr Elm & Cliff+ dig out tr)	Paving - Bank A	(2)	255.00		255.00	
09/08/2015	(1) 3089	inv. 150706 & 8 (mow, trim spay STP + L13)	General - Bank A	(2)	260.00		260.00	
09/14/2015	(1) 1222	inv. 150802 (mow & tr Elm & Cliff+ repair shldr)	Paving - Bank A	(2)	220.00		220.00	
09/14/2015	(1) 3097	inv. 150801 (mow and trim city hall lots-4x 2 mo)	General - Bank A	(2)	140.00		140.00	
09/17/2015	(1) 3099	inv. 150808 (manhole insp)	General - Bank A	(2)	145.00		145.00	
09/21/2015	(1) 527 (4)	inv. 150803 (stp airlift maint-part)	General - Bank A	(2)	405.00		405.00	
10/02/2015	(1) 1223	inv. 150804&7 (road maint;Bob;Ray;Kennt;Dia)	Paving - Bank A	(2)	350.00		350.00	
10/02/2015	(1) 3102	inv. 150805 (stp airlift maint-part+soap cleanup)	General - Bank A	(2)	260.00		260.00	
10/05/2015	(1) 3105	inv. 150908 (chlor tabs + test)	General - Bank A	(2)	150.00		150.00	
10/05/2015	(1) 3106	inv. 150909 (manhole inspection)	General - Bank A	(2)	185.00		185.00	
10/08/2015	(1) 1224	inv. 150907 #1(move ice contrl dand to stp)	Paving - Bank A	(2)	400.00		400.00	
10/16/2015	(1) 1225	inv. 150907 #2(move ice control sand to stp)	Paving - Bank A	(2)	405.00		405.00	

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10/18/2015	(1) 1227	inv. 150904(mow & tr hvy rd sd brush-ero contr)	Paving - Bank A	(2)	440.00		440.00	
10/20/2015	(1) 3115	inv. 150910 (chk swr block-mh4/15)	General - Bank A	(2)	225.00		225.00	
10/26/2015	(1) 3119	inv. 151001 #1 (swr rep no of nh 4-15)	General - Bank A	(2)	385.00		385.00	
10/30/2015	(1) 3121	inv. 151001 #2 (swr rep no of nh 4-15)	General - Bank A	(2)	405.00		405.00	
11/02/2015	(1) 1230	inv. 150611(strom dam grvl rep at ray,ken, & dia)	Paving - Bank A	(2)	315.00		315.00	
11/05/2015	(1) 3124	inv. 151001 #3 (swr rep mh 4-15)	General - Bank A	(2)	415.00		415.00	
11/10/2015	(1) 3126	inv. 151004 #4 swr rep mh 4-15	General - Bank A	(2)	490.00		490.00	
11/16/2015	(1) 1234	inv.151003#1 (hot melt asphalt crack seal)	Paving - Bank A	(2)	295.00		295.00	
11/16/2015	(1) 3129	inv.151002 (inst co n end @ 4-15 swr rep)	General - Bank A	(2)	405.00		405.00	
11/24/2015	(1) 1235	inv.151003#2 (hot melt asphalt crack seal)	Paving - Bank A	(2)	360.00		360.00	
11/30/2015	1237	151003#3(ASH H-MELT CRACK SLR)	Paving - Bank A	Gary Fesenmeyer & Rita Wheeler	305.00		305.00	
12/05/2015	1238	151003#4(ASPHALT CRACK SEAL P~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	280.00		280.00	
12/21/2015	3147	INV. 151007 (MH INSP.)	(3) General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	270.00		270.00	
12/21/2015	3150	INV. 151105 (MH INSP)	(3) General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	205.00		205.00	
12/28/2015	3153	INV #151101 #1 STP MAINT (SWAIRLIFT REP & TRIM)	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	275.00		275.00	
12/28/2015	1244	INV#151005 (REM GRVL@ ASPH/Co DITCHES)	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	420.00		420.00	
Total 2015					<u>22,395.00</u>	<u>0.00</u>	<u>22,395.00</u>	<u>0.00</u>
01/03/2016	1245	INV 151102 (SNOW-PLOW MAINT+)	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	345.00		345.00	
01/09/2016	1247	INV#151104 (ROAD MAINT & GRVL~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	300.00		300.00	
01/09/2016	3157	#16~02 (MH INSP)	(6) General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	185.00		185.00	
01/16/2016	1250	INV#151107(CLN INT+ REPCULV L-118)	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	160.00		160.00	
01/13/2016	3160	INV #151103 & P6 P85 P135 (STP MAINT -WW A/R ~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	220.00		220.00	
01/18/2016	3161	INV #151108	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	255.00		255.00	
01/23/2016	3166	151109 & 151110 P.O. TK SOUTH DR DITCH (CHL	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	220.00		220.00	
01/23/2016	3167	INV 151201 (DIGESTER REPAIR TK AERATION)	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	455.00		455.00	
02/02/2016	3170	INV #160202 (MH INSP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
02/06/2016	1251	INV#151202 (ROAD DITCHES & 3 NEWSTOP SIGNS)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	300.00		300.00	
02/06/2016	1252	INV#151205(KENNETH&RAY DRNG #1)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	535.00		535.00	
02/22/2016	1253	INV #151208 (KENNETH/RAY DRAINAGE #2)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	760.00		760.00	
02/22/2016	1254	INV#151209(ADD 3RD CULV @ L10)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00		125.00	
03/01/2016	3180	#16030 (MH INSP MAR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
03/05/2016	1257	#151210 (FAB DITCH GUARDS&INSTALL)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
03/16/2016	1258	#160203 (DISPOSE OFEXCESS DIRT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	545.00		545.00	
03/28/2016	1259	INV#160104	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	270.00		270.00	
03/28/2016	3190	INV. 160105(CLEAN MH #72 & #46-63)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	130.00		130.00	
04/02/2016	1260	INV# 160106 (SNOWREM& ICE CONTROL	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	580.00		580.00	
04/05/2016	1262	#160201(ROAD TRASH P/U and REM grvl@ASPH)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	350.00		350.00	
04/05/2016	1263	#160204 (REC GRVL & REP ASPH /GRVL TRANS) S BOB S ELM RAY POPLAR)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	275.00		275.00	
04/05/2016	1264	#160401 (MH INSP)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
04/12/2016	3200	#160205 (R&R L81 PW&RAY BASEROCK)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	290.00		290.00	
04/12/2016	1265	#160206(L29 CLR BR & SET CULV)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	420.00		420.00	
04/18/2016	1266	INV#160302 (RAY ST So SIDE W/OF L81 DRIVEWAY	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	510.00		510.00	

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04/18/2016	1267	INV#160304 (SOUTH KENNETH)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	330.00		330.00	
04/28/2016	3208	#160303 (CLN & INSP CHL TK-MAINT & SET FOR 2016) #160305 (SO SIDE RAY~ DRAIN~ EXC/EAST of L80 DW)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	410.00		410.00	
04/28/2016	1269	(6) #160402(CONT. S. SIDERAY DITCH)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	635.00		635.00	
05/09/2016	1270	#160403 (TRASH P/U& GRAVEL@ INTER)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	510.00		510.00	
05/09/2016	1271	#160403 (TRASH P/U& GRAVEL@ INTER)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	145.00		145.00	
05/11/2016	1272	#160502 (gravel for KENNETH & RAY~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	445.00		445.00	
05/28/2016	1273	#160404	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	390.00		390.00	
05/28/2016	3217	#160501(MHINSP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
06/08/2016	1275	#160405 (SILVEYRD CULVERT & DRAINAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	660.00		660.00	
06/09/2016	3227	#160601(CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
06/19/2016	1276	INV#160602 (GRVL RAY& KENNETH To CLIFF)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
06/27/2016	1278	#160406 (FIX SIDESLOPE SO. SIDE RAY ST)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	275.00		275.00	
06/27/2016	3233	#16050~ (M & WE STP TCH ~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
07/02/2016	3240	#160701 (MH INSP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
07/05/2016	1279	#160504(SIDE SLOPE W.E SILVEYRd& MOVE XTRA DIRT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	555.00		555.00	
07/11/2016	3242	#160407 (STP CHOR&APR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	370.00		370.00	
07/11/2016	3244	#160505(CHLOR OP/ MA~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	325.00		325.00	
07/21/2016	3247	#160603	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	305.00		305.00	
07/21/2016	3249	#160506 (MOW & TRIM CITY HALL STP & N. ELM T~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
07/31/2016	3254	(4) #160704(CHLOR OP~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	557.00		557.00	
08/01/2016	3253	160801(INSPECT ~H)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
08/08/2016	3257	#160604 (CHLCHEM STORAGE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	675.00		675.00	
08/16/2016	1281	#160509 (ROAD MAINT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	350.00		350.00	
08/16/2016	1282	#160606 (ROAD MAINT.)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	370.00		370.00	
08/16/2016	3266	#160605 (~STP.TCH&CHL MOWING &WEEDS)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	360.00		360.00	
08/20/2016	3269	#160805(CHL PROJ SECURITY FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	985.00		985.00	
09/02/2016	3273	#16070~ (MOW & TRIM STP CITY SMALL LOT TEMP CITY HALL)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	295.00		295.00	
09/02/2016	3274	#160804 (~ CHLOR SERVICE TESTING)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
09/02/2016	1283	#160706 (TRIM BRANCHES -PU TRASH ROADMAINT... -TRIMROADSIDES)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	565.00		565.00	
09/20/2016	1284	#160802#1(So. POPLAR DRAINAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	850.00		850.00	
09/25/2016	1285	#160802#2(SO. POPLAR DRAINAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	865.00		865.00	
10/04/2016	3291	(4) #160908#1(CHL FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	515.00		515.00	
10/05/2016	3289	#161001(MH INSP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
10/05/2016	3290	#160905(CHLOR CHEM)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	435.00		435.00	
10/17/2016	3296	#160908#2 (CHL FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	500.00		500.00	
10/27/2016	1286	#160910#1 (ROAD MANT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	535.00		535.00	
10/29/2016	3300	160906#1 (JUNE-JULY MOWING)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	335.00		335.00	
10/29/2016	1288	#160907(STP ROAD MAINT JUNE-OCT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	600.00		600.00	

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11/07/2016	3304	#161101 (MH INSPECT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
11/07/2016	1289	160910#2 (ROAD MAINT. JULY,AUG,SEP)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	550.00		550.00	
11/14/2016	1290	#160910#3 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	430.00		430.00	
11/14/2016	3308	#160906#2 (3 MO. MOWING)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	520.00		520.00	
11/14/2016	3309	#160908#3 (CHL FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	500.00		500.00	
11/14/2016	3310	#161104#1 (CHL FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	380.00		380.00	
11/30/2016	1294	#161103#1 (OCT ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	665.00		665.00	
12/01/2016	3318	#161201- (MH INSP-NOV)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
12/05/2016	1295	#161103#2 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	670.00		670.00	
12/12/2016	1296	#160910#4 (JULY-AUG-SEP ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	430.00		430.00	
12/12/2016	1297	#160602(KENNETH&RAY FINAL GRVL GROG)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
12/12/2016	3327	#16~1104#2(OCT CHLORFENCE)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	380.00		380.00	
12/12/2016	3328	160906#3(MOWING THRUSEP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	520.00		520.00	
12/12/2016	3329	#160901(SEPT.MHINSP.)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
12/26/2016	1298	INV#161105(SO. POPLAR DRAINAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	890.00		890.00	
12/26/2016	3335	INV #161005(OCT CHL OPER/MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	325.00		325.00	
Total 2016					31,872.00	0.00	31,872.00	0.00
01/03/2017	3344	#161208 (MHINSP)	(7) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00	205.00	0.00	25.00
01/04/2017	1301	#161108(ROAD MAINT NOV)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	860.00		860.00	
01/21/2017	1303	#161209 (ROADMAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	490.00		490.00	
01/28/2017	1306	#161003(ASPHALT CRACK SEALING)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	320.00		320.00	
01/30/2017	1307	#161204 (SO. BOB EROSION CONTROL)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	510.00		510.00	
02/03/2017	3360	#170201 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00	205.00	0.00	25.00
02/07/2017	3363	#161110 (L13 CLEAN UP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	720.00		720.00	
02/07/2017	3364	#161109 (STP MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	580.00		580.00	
02/24/2017	1309	#161205 (SHUT-DOWN CHLOR TANK & PUMPOUT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	420.00		420.00	
02/24/2017	1310	#170108 (SNOW PLOW REP+ ICE CO~)	(6) (8) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	515.00	515.00	0.00	125.00
02/24/2017	3368	#161207 (STP TOOL BOX)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	190.00		190.00	
03/06/2017	3372	170303 (CK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	195.00	195.00	0.00	25.00
03/07/2017	3373	#170104 (REPAIR CULV. GUARD L10)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00	205.00	0.00	50.00
03/07/2017	3374	#170107 (ROADMAINT T-U + GRVL)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	270.00	270.00	0.00	50.00
03/10/2017	1313	#170205 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	230.00	230.00	0.00	50.00
03/11/2017	3381	170203 #1(CO 108E)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	1,120.00	2,255.00 (5)	(1,135.00)	75.00
03/12/2017	3382	#170302 (CO 107E)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	950.00	1,860.00 (5)	(910.00)	75.00
03/21/2017	3384	#170203#2 (REPAIR CO 108E)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	570.00		570.00	
03/21/2017	3385	#170302#2 (INSTALL CO107E)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	480.00		480.00	
04/03/2017	3392	#170402 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00	205.00	0.00	25.00
04/03/2017	3393	#170302#3 (CO 107~ REPAIR)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	430.00		430.00	
04/03/2017	3394	#170203#3 (CO 108E REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	565.00		565.00	
04/15/2017	3407	INV #170305#1 (REPSWR CO 112W)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	700.00	1,405.00 (5)	(705.00)	75.00
04/15/2017	3408	INV #170 306(CHL-T~ CLN INSPECT POT IN S~RV	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	805.00 (5)	(350.00)	225.00
04/24/2017	3414	INV#170306#2(CLH TKT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	350.00		350.00	
04/24/2017	3415	#170305#2 (CO112W)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	705.00		705.00	

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Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
05/02/2017	3421	INV 170501 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00	185.00	0.00	25.00
05/10/2017	3429	INV#170310 (ROAD MAINT.)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00	395.00	0.00	75.00
05/17/2017	1316	#170406(ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	435.00	435.00	0.00	75.00
05/17/2017	3431	#170407 (CLEANOUT MH #-2)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	150.00	150.00	0.00	50.00
05/17/2017	3432	#170409 (MOW+ WE+WK STP OCH+TCH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00	205.00	0.00	25.00
05/29/2017	1317	#170505 (ROAD MAINT INC. MOW ROADSIDES)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	370.00	370.00	0.00	50.00
05/30/2017	3439	170601 (INSP. MH+)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	310.00	310.00	0.00	50.00
06/08/2017	3451	#170408 (CHL + STP D-LY MONITOR)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	725.00	725.00	0.00	225.00
06/17/2017	3454	#170507 (STP D-ILYOPER)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	565.00	565.00	0.00	125.00
06/23/2017	3457	#170504(MOW STP TCH-)	(5) (6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	265.00	285.00	(5) (20.00)	25.00
06/28/2017	3460	170504#2 (BAL) MOW	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	20.00		20.00	
06/29/2017	3462	170701 (INSP MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00	270.00	0.00	50.00
06/30/2017	3463	#170605(MOW STP+OCH +TCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	325.00	325.00	0.00	25.00
06/30/2017	3464	#170606 (STP DAILY CHL+)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	505.00	505.00	0.00	125.00
07/05/2017	1320	#170608 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	410.00	410.00	0.00	50.00
07/12/2017	3469	#170703#1("HEAVY" MOWING)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	350.00	720.00	(5) (370.00)	100.00
07/12/2017	3472	#170609#1 (REPAIR MH35)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	530.00	1,060.00	(5) (530.00)	125.00
07/17/2017	3473	#170609#2 (L35 MHREP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	530.00		530.00	
07/17/2017	3474	#170703#2 (MOW&TRIM STP.CH.OCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	370.00		370.00	
07/21/2017	3475	#170707 (MH35 CLEAN UP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	130.00	130.00	0.00	25.00
07/21/2017	3478	170705 (CO37/38 REP SWR -BLOCKAGE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	440.00	380.00	(9) 60.00	125.00
07/30/2017	1322	# 170706 (ROAD MAINT. + TRASH TO LANDFILL)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00	645.00	0.00	125.00
08/02/2017	3483	#170801 (CHKMH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00	255.00	0.00	75.00
08/02/2017	3484	#170708 (STP DAILY CH-)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00	465.00	0.00	125.00
08/10/2017	3490	#170709 #1 ABANDONED LOTS (MOW/TRASH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	415.00	820.00	(5) (405.00)	150.00
08/17/2017	1325	#170802 (ALTERNATE ROCK STORAGE ~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00	645.00	0.00	125.00
08/18/2017	3496	(4) #170710#1 (MOW&TRIM 2ND TIME-JULY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	290.00	580.00	(5) (290.00)	100.00
08/25/2017	3493	#170709#2(ABAND MOW&TRASH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	405.00		405.00	
08/25/2017	3494	#170710#2 (MOW STP-OCH - TCH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	290.00		290.00	
08/30/2017	3499	#170901 (INSP. MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00	305.00	0.00	75.00
08/30/2017	1327	#170805 (ROADMAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	455.00	0.00	75.00
09/01/2017	1328	#170808 (SO. SILVEY WESTSIDE BERM&DITCH)	(10) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	475.00	695.00	(5) (220.00)	75.00
09/05/2017	3505	#170803(STPDAILY + CHLORINATION)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00	425.00	0.00	125.00
09/05/2017	3506	#170806#1 (EXTRA HVY MOW & TRIM) STP+TCH+OCH	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00	620.00	(5) (305.00)	100.00
09/08/2017	3509	#170708#2 (EXTRA HEAVYMOW & TRIM)	(3) (11) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00	
09/08/2017	3514	#170806#2(HVYMOW STP TCHOCH)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00	
09/15/2017	1329	INV 170808 (NEW MATL STORAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	310.00	630.00	(5) (320.00)	125.00
09/15/2017	1330	#170809 #1 (S.SILVEY DRAINAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	345.00		345.00	
09/20/2017	1332	#170808#2 (ALT. MATERIAL YARD)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00	
09/20/2017	1333	#170903 (ALT. MTL YARD)(COMP.-)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	310.00		310.00	
09/30/2017	3517	#171001 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	235.00	235.00	0.00	75.00

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09/30/2017	3518	#170906#1(X-HVY MOWING+ WE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00	640.00 (5)	(325.00)	100.00
09/30/2017	3519	#170904#1 (CHLOR MAINT/ OPER -DAILY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00	535.00 (5)	(275.00)	175.00
09/30/2017	1336	#170907 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	535.00	535.00	0.00	125.00
10/03/2017	3529	# 170906#2(MOW+WE STP-TCH-OCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	325.00		325.00	
10/03/2017	3530	#170904(STP+HCL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
10/14/2017	1342	#171003(SILVEY WEST SIDE REWORK)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	705.00	705.00	0.00	125.00
10/21/2017	1343	#171004 (S. SILVEY MOD. WEST SIDE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	2,110.00	2,070.00 (12)	40.00	125.00
11/06/2017	3538	#171006#1(MOW~W~ STP.TCH.OCH)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	220.00	460.00 (5)	(240.00)	100.00
11/06/2017	3539	171004#1 (CHLOR&DAILY O~ATION)	(6) (13) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00	655.00 (5)	(320.00)	175.00
11/06/2017	3540	171001 (MH CHECK)	(14) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	235.00	235.00	0.00	75.00
11/06/2017	1349 (4)	171007 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	535.00	535.00	0.00	125.00
11/13/2017	3546	#171005#2 (STP DAILY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00	
11/14/2017	3547	CITY SHARE #171106 (REP L 33 SWR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	390.00	390.00	0.00	25.00 (15)
11/14/2017	3548	#171006#2 (OCT.MOW OCH-TCH -STP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	240.00		240.00	
11/15/2017	1351	#171008 (SEAL ASPHALT CRACKS) "HOT"	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	645.00		645.00	
11/29/2017	1345 (4)	#171008(ASPH.CRACK REPAIR-HOT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00	645.00	0.00	75.00
11/29/2017	3552	#171201 (CK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00	205.00	0.00	45.00
12/06/2017	3560	#171109 (L33PIPE REP.)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	320.00	640.00 (5)	(320.00)	50.00 (15)
12/12/2017	1352	#171107 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00	435.00	0.00	75.00
12/12/2017	3563	#171109#2(L33 PIPE REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00	
12/12/2017	3564	#171103(MOW+STP.TCH OCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	290.00	290.00	0.00	50.00
12/13/2017	3565	#171108#1 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00	750.00 (5)	(375.00)	150.00
12/28/2017	3570	DAILY STP OPER/MAINT.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	745.00	745.00	0.00	125.00
Total 2017					<u>38,225.00</u>	<u>33,025.00</u>	<u>5,200.00</u>	<u>5,245.00</u>
01/02/2018	1348 (4)	171104 (GRADING WEST SIDE-SO. SILVEY)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	660.00	660.00	0.00	50.00
01/07/2018	3578	#171210 (MH INSPECT.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	45.00
01/08/2018	3580	#171108#2(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00		375.00	
01/15/2018	1353	#171206 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00	355.00	0.00	75.00
01/16/2018	1355	#180106(SNO PLOW/SAND SPREADER OPER/MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	765.00	765.00	0.00	225.00
02/01/2018	1358	#180106 (ROAD MAINT)	(16) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	455.00	0.00	75.00
02/01/2018	3592	#180110(INSP MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	45.00
02/06/2018	3599	#180111 (JAN STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	785.00	785.00	0.00	125.00
02/08/2018	3602	#180201(SWR@ L80/81 MAIN)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00	230.00	0.00	50.00
02/26/2018	3610	#180203#1 (REP @L16 CO +L2+L~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	700.00	1,375.00 (5)	(675.00)	175.00
02/28/2018	1363	180206 (STP O&M)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00	435.00	0.00	75.00
02/28/2018	3612	180208(STP O&M)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	675.00		675.00	
02/28/2018	3613	180207 (~K MH)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		210.00	
03/01/2018	1364	#180301 (ROAD REPAIR SPRING GRVL)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	390.00		390.00	
03/02/2018	3617	#180203#2 (L2/16 CO REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	675.00		675.00	
03/14/2018	3622	#180210 (CHK-SWR. MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00	205.00	0.00	45.00
03/14/2018	3623	#180211#1(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	365.00	745.00 (5)	(380.00)	125.00
03/19/2018	3626	#180211#2 (FEB STP DAILY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	380.00		380.00	
03/19/2018	3628	#180302 (LOT 33 BACKFILL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00	260.00	0.00	50.00

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03/19/2018	3630	#180303(LOT 2&16 BACKFILL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	280.00	280.00	0.00	50.00
04/02/2018	1366	#180404 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	415.00	415.00	0.00	75.00
04/02/2018	3637	#180401 (INSP.-MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	45.00
04/02/2018	3639	#180402#1 (DAILY STPO&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	365.00	725.00 (5)	(360.00)	125.00
04/02/2018	3640	18-402#2 (DAILY STP O&M)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	360.00		360.00	
04/16/2018	1368	#180408 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	50.00
04/16/2018	3648	#180409(1/2 MO.DAILY ~TP M&O)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00	375.00	0.00	75.00
04/27/2018	3652 (4)	#180412 (L80 SEWER REP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	280.00	280.00	0.00	50.00
04/30/2018	1369	#180410(ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	270.00	270.00	0.00	50.00
04/30/2018	3650	#180501 (CK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00	245.00	0.00	45.00
04/30/2018	3651	#180411(STP DAILY O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	415.00	415.00	0.00	75.00
05/10/2018	3664	#180507 (MOW STP TCH,OCH~WE)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	440.00	440.00	0.00	100.00
05/15/2018	3658 (4)	#180505(DAILY O&M STP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	395.00	395.00	0.00	75.00
05/15/2018	1375 (4)	#180504~ (ROAD MAINT)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	365.00	365.00	0.00	125.00
05/22/2018	3673	#180502(LOT 80 SWR MAIN)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	240.00	240.00	0.00	50.00
05/23/2018	3676	#180508 (STP #1 BLWR REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	590.00	590.00	0.00	150.00
06/02/2018	3679	180606 (ROADMAINT)	(17) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	360.00	360.00	0.00	100.00
06/02/2018	3680	#180601(CK MH.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	45.00
06/06/2018	3682	#180602 (STP O&M #2 JUNE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	455.00	0.00	75.00
06/06/2018	3683	#180604(MOW & WESTP TCH&OCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00	515.00	0.00	75.00
06/15/2018	3688	#180608 (LBR REP- CLARIFIER GR TG @STP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	590.00	590.00	0.00	175.00
06/16/2018	3691	#180603 (STPO&M~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00	435.00	0.00	75.00
06/25/2018	3694	180606 (STP O&M) 3RDWK JUNE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00	395.00	0.00	75.00
07/01/2018	3697	#180701(CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	295.00	295.00	0.00	75.00
07/01/2018	3698	#180609 (STP/O&M) 6-30	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	605.00	605.00	0.00	125.00
07/01/2018	1370	#180610 (ROAD MAINT) 6-30	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	360.00	360.00	0.00	100.00
07/01/2018	1371	#180611	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	315.00	315.00	0.00	75.00
07/10/2018	1372	#180702 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	420.00	420.00	0.00	100.00
07/10/2018	3702	#180703 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00	425.00	0.00	125.00
07/15/2018	3704	#180704 #1 (L80 MAIN REP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	815.00	1,665.00 (5)	(850.00)	150.00
07/21/2018	3711 (4)	#180705 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	445.00	445.00	0.00	125.00
07/30/2018	3709	#180704#2 (BAL L80) (MAINREP.TODATE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	850.00		850.00	
08/01/2018	3720	#180706 JUL 2ND-HALF) (STPO&M)	General - Bank A	Gary Fesenmeyer Sr.	755.00	755.00	0.00	175.00
08/06/2018	3722	#180707(ROADMAINT)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	460.00	460.00	0.00	100.00
08/06/2018	3723	#180801 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00	295.00	0.00	75.00
08/08/2018	3725	#180803#1(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	545.00	545.00	0.00	125.00
08/08/2018	1376	#180802 (BERM MOD E. RAY ST.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	410.00	410.00	0.00	75.00
08/12/2018	3726	#180806(LOT 38 REPAIR SWRMAIN - BRKN CO + BLOCKAGE UNDER ASPHALT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	820.00	820.00	0.00	150.00
08/15/2018	1377	#180804 (ROAD MAINT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	420.00		420.00	
08/21/2018	3730	#180805 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	455.00	0.00	75.00
08/28/2018 (18)	1378	#180807 (SO. POPLAR BERM ~OD)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	440.00	845.00 (5)	(405.00)	125.00
08/30/2018	1381 (4)	#180809 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	485.00	485.00	0.00	125.00
08/31/2018	1379	#180807#2 (POPLAR ST. BERM REPAIR)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	405.00		405.00	

Appendix I
City of Excelsior Estates
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
08/31/2018	1380	#180901 (CHK MH)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	275.00	275.00	0.00	75.00
08/31/2018	3731	#180808#1 (STP O &M) 8/16 To 8/31	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	490.00	885.00	(395.00)	125.00
09/04/2018	1382	#180902 #1 (S. POPLAR BERM MODS)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	590.00	1,195.00	(605.00)	75.00
09/04/2018	3737 (4)	#180810 (MOWING-STP) (TCH,OCH)(2018 SPRING &SUMMER)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	730.00	730.00	0.00	150.00
09/07/2018	1383	#180904 (TRIM TREES S BOB REF MH DEL ~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,125.00	1,125.00	0.00	75.00
09/10/2018	1386 (4)	#180902 #2 (S.. POPLAR BERM MODS..)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	605.00		605.00	
09/11/2018 (1)	1384	inv.180907#1(Sch Bus rte-trim trees-legal+clr)	Paving - Bank A	(2)	1,300.00	2,650.00	(1,350.00)	200.00
09/12/2018	1385	#180907#2(BUS ROUTE TREE TRIM)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,350.00		1,350.00	
09/13/2018	3736 (22)	#180808#2(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	495.00		495.00	
09/20/2018	3745	#180905 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	965.00	965.00	0.00	125.00
09/28/2018	1388	#180906 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	665.00	665.00	0.00	125.00
09/29/2018	3746	#180908 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	945.00	945.00	0.00	125.00
09/29/2018	3747	#181001 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	315.00	315.00	0.00	75.00
09/30/2018	3749	# 180804 (ROAD MAINT)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	420.00	420.00	0.00	100.00
10/08/2018	1391	MILEAGE #181005(P/U & DEL CRACKSEAL MATERIAL)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	120.00	120.00	0.00	
10/08/2018	1393	#181004 (ASPHALT CRACK SEALING)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	1,035.00	1,035.00	0.00	125.00
10/12/2018	3758	#181003 (STP O&M) HALF MO	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	945.00	945.00	0.00	125.00
10/15/2018	3759	#181006 (ROAD MAINT + STORM DAMAGE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	585.00	585.00	0.00	125.00
10/23/2018	3762	#181008 (L37 SEWER MAIN)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	1,455.00	1,455.00	0.00	300.00
11/05/2018	3773	#181009 (ROAD MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	395.00	395.00	0.00	75.00
11/05/2018	3774	#181010 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	885.00	885.00	0.00	125.00
11/05/2018	3775	#181101 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00	295.00	0.00	75.00
11/05/2018	3776	#181105 (MOWING-2 MO.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	655.00	655.00	0.00	175.00
11/15/2018	3784	#181104 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	985.00	985.00	0.00	125.00
11/19/2018	1397	#181107 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00	375.00	0.00	75.00
11/27/2018	1399	#181106 (ANN. MAINT SNOW PLOW-SANDSPR)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	715.00		715.00	
11/30/2018	3787	#181112 (STP O & M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	690.00	690.00	0.00	150.00
11/30/2018	3788	TRF PAVING #181106 (SNO PLOW MAINT.)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	715.00	715.00	0.00	175.00
11/30/2018	3789	#181201 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	275.00	275.00	0.00	75.00
12/08/2018	3804	#181108 (SWR MAIN REPAIR REF. L88)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,125.00	1,125.00	0.00	300.00
12/15/2018	3806	#181207#1 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	330.00	630.00	(300.00)	150.00
12/15/2018	3807	TRF To PAVING #181205.(ROAD MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	315.00	315.00	0.00	75.00
12/20/2018	3809	#181207# (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00	
12/22/2018	3810	#181209#1 (SEWERMAIN REPAIR L22)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	980.00	1,125.00	(145.00)	300.00 (20)
12/26/2018	3817	#181209#2 (L22 MAIN REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	860.00		860.00	
12/31/2018 (21)					0.00	600.00	(600.00)	
Total 2018					51,155.00	48,155.00	3,000.00	8,620.00
01/04/2019	1401	#181208 (SNOW REM.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	325.00		325.00	
01/05/2019	3820	#190101 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	255.00	255.00	0.00	75.00
01/05/2019	3821	#181210 (STP O&M) 12/31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	330.00	665.00	(335.00)	125.00
01/07/2019	3822	#181209#3 (L22 SWR MAIN REP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	

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01/07/2019	3823	#181211 (ROAD MAINT) 12-31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00	355.00	0.00	75.00
01/12/2019	3827	#190105(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	670.00		670.00	
01/14/2019	3828	#190105 (ROAD MAINT.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
01/14/2019	1403	(4) #190106(SNO REM 1-11 /1-13)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,085.00		1,085.00	
01/15/2019	1402	#190104 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	395.00		395.00	
01/18/2019	3830	#190108(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	605.00		605.00	
02/04/2019	3832	#190111 (STP O&M) 1-31-19	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	665.00		665.00	
02/04/2019	3833	#190201 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	345.00		345.00	
02/09/2019	1406	#190206 (ROAD MAINT) 2-15-19	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
02/09/2019	3838	#181209 (L22 SWR M~ REPAIR)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,020.00		1,020.00	
02/16/2019	3843	#190204 (STP O&M) 2-15-19	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00		645.00	
02/20/2019	1413	#190208 (SNOW REMOVAL)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	850.00		850.00	
02/28/2019	1414	#190210 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
02/28/2019	3845	#190301 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	410.00		410.00	
02/28/2019	3846	#190211 (2/22 STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	710.00		710.00	
03/04/2019	3848	#190304 (REP. MH RHONDA& ELM)	General - Bank A	Gary Fesenmeyer Sr.	675.00		675.00	
03/15/2019	3862	#190303 (STPO&M3-15)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	710.00		710.00	
03/17/2019	1418	#190304 (ROAD MAINT) 3-15	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
03/27/2019	3865	(4) #181206 (SNOW REMOVAL)-...DEC.-LATE BILLING DUE TO CF....	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,025.00	1,025.00	0.00	75.00
03/29/2019	3863	#180401 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	345.00		345.00	
03/29/2019	3864	#190403 (STPO&M) 3-31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	605.00		605.00	
03/30/2019	1421	(4) #190307 (ROAD MAINT) 3-31	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
04/08/2019	3872	#190404 (STP O&M- SEASON CHG- START CHLOR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	505.00		505.00	
04/17/2019	1419	#190406 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	380.00		380.00	
04/17/2019	3874	#190407 (STP O&M + CHLOR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
05/01/2019	3880	#190501 (CHK MH +INSTR NEW TECH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	470.00		470.00	
05/01/2019	3881	#190409 (STP O&M) 4-30	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	660.00		660.00	
05/08/2019	3882	#190503 (L134 MH REP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	865.00		865.00	
05/08/2019	3883	#190505 (STP O&M) 5-8	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
05/18/2019	1420	#190506 (ROAD MAINT-)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00		645.00	
05/18/2019	3894	#190507 (STP O&M) 5-15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	545.00		545.00	
05/30/2019	1423	#190509 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00		645.00	
06/01/2019	3902	#190601 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00		425.00	
06/01/2019	3903	#190508 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	565.00		565.00	
06/07/2019	3906	#190603 (STP O&M) 6-7	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
06/14/2019	3909	#190607 (STP O&M 6/15)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		465.00	
06/15/2019	1424	#190605(ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	485.00		485.00	
06/22/2019	1425	#190606 (ROAD MAINT) 6-22	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00		335.00	
06/28/2019	3912	#190510 (STP O&M 5-31)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	265.00		265.00	
06/29/2019	3913	#190701 (CK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	195.00		195.00	
06/30/2019	1426	#190608 (ROAD MAINT.) 6-30	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00		425.00	
07/06/2019	3918	#190611 (STPO&M) 6-30	General - Bank A	Gary Fesenmeyer Sr.	465.00		465.00	
07/09/2019	3919	#190701#2 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		210.00	

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07/15/2019	1427	#190703	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	585.00		585.00	
07/15/2019	3922	#190705 (STP O&M) 7-15	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	805.00		805.00	
07/16/2019	3923	#190612 #1 (REPAIR STP BLWR #2)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	485.00		485.00	
07/23/2019	3926	#190612#2(REPAIR@STP BLOWER #2	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	456.00		456.00	
07/26/2019	1429	#190709(REM TRASH FROM ROCK STORAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	110.00		110.00	
07/26/2019	1430	#190706 (ROAD MAINT 7/22)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	355.00		355.00	
08/01/2019	3929	#190704 (CHK.MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
08/07/2019	3932	#190710 (STP O&M 7/22)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00		455.00	
08/07/2019	1431	#190708 (ROAD MAINT 7/31)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00		335.00	
08/07/2019	1432	#190804 (ROAD MAINT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
08/07/2019	3933	#190707 (STP O&M 7/22)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
08/07/2019	3934	#190803 (STP O&M ~/-)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
08/15/2019	3939	#190805(STP O&M) 815	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00		455.00	
09/02/2019	3947	#190808(ROAD MAINT "TRF")	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	145.00		145.00	
09/03/2019	3949	#190808 (ROAD MAINT)	(3) General - Bank A	Gary Fesenmeyer Sr.	150.00		150.00	
09/05/2019	1433	#190809 (ROAD MAINT) 8-22	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
09/05/2019	3950	#190805 (STP O&M) 815	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	480.00		480.00	
09/05/2019	3951	#190806 (STP O&M 8/22)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	460.00		460.00	
09/07/2019	1434	#190810 (ROAD MAINT ~31)	(6) Paving - Bank A	Gary Fesenmeyer Sr.	275.00		275.00	
09/10/2019	1435	#190904 (ROAD MAINT 9-7)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
09/10/2019	3683	(4) #190903 (STPO&M 9-7-19)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	415.00		415.00	
09/10/2019	3952	#190901 (CHECK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
09/16/2019	1436	#190906#1 (ROAD MAINT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	175.00		175.00	
09/16/2019	3685	#190907#1(STP O&M) 915	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00	
09/17/2019	1437	#190906 #2 (ROAD MAINT.)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	160.00		160.00	
09/17/2019	3687	#190907#2 (STP O&M) 9-15	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	220.00		220.00	
09/21/2019	1438	#190908 (ROAD MAINT) 9 22	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		355.00	
09/23/2019	3688	#190901#1 (STP O&M) 9-22	(3) General - Bank A	Gary Fesenmeyer Sr.	205.00		205.00	
09/25/2019	3691	#190909#2 (STP O&M) 9 22	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	210.00		210.00	
09/30/2019	3692	#190910 #1 (STP O&M) 9-30	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
10/01/2019	3701	#190910#2	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	
10/02/2019	3703	#191001 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
10/07/2019	1439	#191004#1 (ROAD MAINT) 10-7	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	110.00		110.00	
10/07/2019	3707	#191002#1 (STP O&M) 10-7	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00	
10/08/2019	3708	191002#2 (STPO&M) 10-7	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00	
10/09/2019	3709	#191003#3(STPO&M) (10-7)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	155.00		155.00	
10/16/2019	3714	#191003 (STP O&M) 10-15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	485.00		485.00	
10/21/2019	3717	TRF #191005-(ROAD MAINT) 10-15	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		465.00	
10/21/2019	3719	TRF #191004 #2 (ROAD MAINT 10-7	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
11/05/2019	3724	#191101 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
11/08/2019	1440	#191005(ROAD MAINT) 1015	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		465.00	
11/08/2019	3654	(4) #191007 (STP M&O) 1022	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	505.00		505.00	
11/08/2019	3655	#191008 (STP O&M) 1031	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
11/10/2019	1441	#191006 #1 (CRACK-SEAL ASPHALT #1)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00	

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11/22/2019	1003	#191007 (STP O&M) 10-22	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	505.00		505.00	
11/22/2019	1004	#191008 (STP O&M) 10-31	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
11/25/2019	1005	#191008#2(STP O&M) 10-31-19	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	245.00		245.00	
11/26/2019	1006	#191006 (ASPH CRACK SEAL)	General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	485.00		485.00	
11/30/2019	3665	(4) #191201 (CHK MH) 1130	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	
12/05/2019	3662	#191103 (STP O&M) 1107	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
12/09/2019	1445	#191010 (ROAD TRASH PATROL 10-22	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
12/09/2019	1446	#191011 (ROAD TRASH PATROL 10-31)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		270.00	
12/09/2019	3663	#191104(STP O&M) 11-15-19	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
12/05/2019	1008	#191109#1 (STP O&M) 1130	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
12/16/2019	3666	#191107#1 (STP O&M) 1122	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
12/16/2019	3667	#191107#2	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
12/20/2019	1009	#191202 (STP O&M 1207)	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	415.00		415.00	
12/20/2019	3672	(4) #191206 (STPO&M) 1215	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
12/22/2019	3670	#191109#2(STP O&M) 1130	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00		205.00	
12/24/2019	1010	#191208(STP O&M) 1222	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	415.00		415.00	
Total 2019					43,426.00	2,300.00	41,126.00	350.00
01/10/2020	1448	#191102 (ROAD MAINT) 1107	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	290.00		290.00	
01/10/2020	1449	#191110(ROAD MAINT) 1115 1122 1130)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	830.00		830.00	
01/16/2020	1012	#191008#1 (STP O&M) REPCK#1004 10-31	(3) General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
01/16/2020	1013	#191008#2 (STP O&M) REP-CK #1005 10-31	(3) General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
01/16/2020	3678	#191210 (STP O&M) 12-31	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	455.00		455.00	
01/16/2020	1450	#191209 (ROAD MAINT) (1MO/) 2-31	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	990.00		990.00	
01/21/2020	3680	200101 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	210.00		210.00	
01/27/2020	1453	#200105 (ROAD MAINT) 1-5	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	545.00		545.00	
01/27/2020	3727	(4) #20102 (STP O&M 107) #20104 (STP O&M 115)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	940.00		940.00	
01/28/2020	3732	#200108 (STPO&M) 122	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	440.00		440.00	
01/28/2020	1601	(4) #200107 (ROAD MAINT) 122	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00	
02/03/2020	3733	#200109(STPO&M) 131	General - Bank A	Gary Fesenmeyer Sr.	455.00		455.00	
02/04/2020	3734	#200201	General - Bank A	Gary Fesenmeyer Sr.	230.00		230.00	
02/07/2020	3736	(22) #200203 (STP O&M) 207	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	475.00		475.00	
02/10/2020	1602	#200204	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00	
02/15/2020	1604	#200206(ROAD MAINT) 2-15	Paving - Bank A	Gary Fesenmeyer Sr.	215.00		215.00	
02/15/2020	1605	#200204 (ROAD MAINT) 207	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00	
02/17/2020	1020	#200205 (STPO&M) 215	General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	495.00		495.00	
02/24/2020	3745	#200207 (STP O&M) 222	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
03/01/2020	3750	#200209 (STPO&M 229)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	475.00		475.00	
03/01/2020	3751	#200-01(CHKMH)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	190.00		190.00	
03/02/2020	1608	#200208 (ROAD MAINT 222 & 228)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00		425.00	
03/04/2020	1609	#200302 (SNOW REMOVAL) ~302	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	530.00		530.00	
03/09/2020	1022	#200303(STPO&M 0307)	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
03/15/2020	3755	#200305(STPO&M) 315	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
03/25/2020	3758	#200304(STP O&M) 322	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
04/01/2020	3761	#200306(STPO&M) 3-31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	475.00		475.00	

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04/05/2020	1610	#200307(ROAD MAINT) 3-1/315	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	405.00		405.00	
04/13/2020	1615	#200309 (ROAD MAINT) 331	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00		375.00	
04/13/2020	3767	#200401 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		210.00	
04/13/2020	3768	#200403 (STP O&M) 4-7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
04/16/2020	1616	#200407(ROAD MAINT) 415	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	395.00		395.00	
04/16/2020	3770	#200405(ROAD MAINT) 415	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	555.00		555.00	
04/22/2020	3772	#200406(STP O&M) 4-22	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
04/30/2020	3775	#200409(STP O&M) 430	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
05/01/2020	3776	#200501(CHK MH 501)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	290.00		290.00	
05/08/2020	1025	#200503#1 (STPO&M) 5-7	General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
05/11/2020	1026	#200503#2 (STOP&M) 503	General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
05/15/2020	3781	#200505#1(STP O&M) 515	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00	
05/18/2020	3784	#200505(STP O&M) 515	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00		205.00	
05/18/2020	1620	#200410 (ROAD MAINT) 430	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00		335.00	
05/22/2020	1027	#200507#1 (O&M@STP) 522	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	235.00		235.00	
05/26/2020	3790	#200507#2 (STP O&M) 522	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		260.00	
06/01/2020	3792	#200509#1(STPO&M) 531	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		260.00	
06/05/2020	3794	#200509#2(STOP&M) 531	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	
06/08/2020	1028	#200503 (STPO&M) 0508	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	455.00		455.00	
06/08/2020	3797	#200601 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		270.00	
06/12/2020	3798	#200603(STP O&M) 0607	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	535.00		535.00	
06/15/2020	1627	#200410(ROAD MAINT BAL.) ~	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00		100.00	
06/15/2020	1628	#200508#1(ROAD MAINT) 0515	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		210.00	
06/17/2020	1629	#200510#1(ROAD MAINT) 0531	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.00		185.00	
06/18/2020	1630	#200508#2(ROAD MAINT) 515	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.00		185.00	
06/19/2020	1631	#200510#2 (ROAD MAINT) 531	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	190.00		190.00	
06/22/2020	1632	#200602(ROAD MAINT) 607	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	
06/23/2020	3802	#200605(LGR SWR MAINBLOCK)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	460.00		460.00	
06/24/2020	1633	#200604(ROAD MAINT) 0616	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	235.00		235.00	
06/26/2020	3803	#200605#1 (L38 SWR REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	195.00		195.00	
06/27/2020	1634	#200607(ROAD MAINT) 0622	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	190.00		190.00	
06/29/2020	3804	#200606#1(STP O&M) 0615	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
06/29/2020	1029	#200605#2 (LOT 38 SWR MAIN REP.)	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	140.00		140.00	
07/03/2020	1635	#200609(ROAD MAINT) 0630	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
07/06/2020	3809	#200606#1(STP O&M) 0615	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
07/06/2020	3811	#200606 #2 (STP O&M) 0615	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
07/06/2020	3812	#200605#3(REPAIR L38 SWR MAIN ~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		355.00	
07/08/2020	3813	#200605#4(REPAIR MAIN@L38)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
07/08/2020	3814	#200610(STP O&M) 0630	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	525.00		525.00	
07/11/2020	3816	#200701(CHK MANHOLES) 0701	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
07/24/2020	3819	#200703#1(STPO&M) 707	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	245.00		245.00	
07/24/2020	1636	#200702 (ROAD MAINT) 707	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
08/01/2020	3828	(4) #200705#1(STP O&M) 0715	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		260.00	
08/01/2020	3829	(4) #200705#2(STP O&M) 0715	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	

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08/03/2020	3826	#200725#1(STPO& M) 7/15	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00	
08/05/2020	3831	#200703#2 (STP O&M) 707	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
08/06/2020	3832	#200207#1(STPO&M) 722	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	225.00		225.00	
08/06/2020	3833	#200709#1 (STP O&M) 731)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
08/08/2020	3834	#200707#2 (STPO&M) 722	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	230.00		230.00	
08/10/2020	1455	(4) #200708#1 (ROAD MAINT) 731	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
08/10/2020	3835	#200709#2(STPO&M) 731	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
08/12/2020	1456	#200708#2 (ROAD MAINT) 731	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
08/21/2020	3839	#200802#1(STP O&M) 807	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
08/24/2020	3841	#200802 #2(STP O&M 0807)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	240.00		240.00	
08/25/2020	1457	#200708(ROAD MAINT) #3 (-)7-31	(3) Paving - Bank A (6)	Gary Fesenmeyer Sr. & Mary Duncan	165.00		165.00	
08/28/2020	3842	#200805#1(STP O&M) 815	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	150.00		150.00	
08/28/2020	1458	#200803#1 (ROAD MAINT) 822	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00	
08/31/2020	1459	#200803#2(ROAD MAINT 822)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00		100.00	
09/03/2020	3845	#200805#2 (STPO&M) 822	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	385.00		385.00	
09/03/2020	1460	#200803 #2 (ROAD MAINT) BAL 0 822	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		355.00	
09/08/2020	3850	#200807 #1 (STP O&M 907)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
09/08/2020	3851	#200901 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		270.00	
09/08/2020	1463	#200903 (ROAD MAINT) 0908	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		355.00	
09/10/2020	1464	#200807#2(STP O&M) 0831	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	400.00		400.00	
09/12/2020	3852	#200807 #3 (STP O&M) 831	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00	
09/18/2020	3854	#200908#1 (STP.O&M) 0915	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	305.00		305.00	
09/18/2020	1465	#200905 (ROAD MAINT) 0915	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	255.00		255.00	
09/24/2020	3855	#200908 #2 (STP O&M) 0915	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00	
09/26/2020	3856	#200908 #3(STP O& M 0915)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00	
10/05/2020	3860	#200908(STP O&M) 915	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00	
10/05/2020	3861	#201001 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
10/09/2020	3862	#200907 #1 (STPO&M) 9-31	(3) General - Bank A (23)	Gary Fesenmeyer Sr. & Joyce Snider	240.00		240.00	
10/10/2020	3863	#201003 #1 (STP O&M 10-7)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
10/14/2020	1468	#200808#1(ROAD MAINT 831)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
10/14/2020	3865	#200909#3(STPO&M 0930)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
10/16/2020	1469	#200808#2(ROAD MAINT 8/31)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		270.00	
10/19/2020	3867	#201003 #2 (STP O&M 10/07)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
10/21/2020	3869	#201003 #3 (STP O&M) 10-15	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
10/30/2020	3873	(4) #201005 (ROAD MAINT IceCONTROLSAND)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	240.00		240.00	
10/31/2020	3870	#200909 #3 (STP O&M) 930	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	200.00		200.00	
10/31/2020	3874	#2010 #1(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00	
10/31/2020	3875	#2010 #2(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00		125.00	
10/31/2020	3876	#2010 #3(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	150.00		150.00	
11/13/2020	3881	#200910#1(EROSION CONTROL - SO JOY	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	350.00		350.00	
11/13/2020	3883	#201007 #4 (STPO&M) + BLWR 10-31	(3) General - Bank A	Gary Fesenmeyer Sr.	250.00		250.00	
11/14/2020	3884	#201007#5(STP O& M 1031)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00	

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11/16/2020	1472	#200910 #2(SOUTH JOY REWORK)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
11/21/2020	3888	#201007#6(STP O&M+ BLWR 10-31)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00	
11/28/2020	3889	#201007#6(STPO&M+BLWR)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00	
12/01/2020	3890	#201007 #7(STPO 1031 &M+ BLWR)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
12/02/2020	3891	SUB-EXP	General - Bank A	Gary Fesenmeyer Sr.	100.00		100.00	
12/03/2020	3893	#201007#8(STPO& 10/31 - M+BLWR)	(3) General - Bank A	Gary Fesenmeyer Sr.	230.00		230.00	
12/04/2020	3899	#201105#1 (STPO&M 1115)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	445.00		445.00	
12/07/2020	3900	#201105#2(STP O&M) 1115)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	520.00		520.00	
12/07/2020	3901	#201105#2 (STPO& M 1115)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	320.00		320.00	
12/07/2020	3902	#201101 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	230.00		230.00	
12/07/2020	3903	#201007#9(STP o&M End~ 1021)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00	
12/14/2020	3905	#201201 (CK MH-DEC)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	210.00		210.00	
12/22/2020	3909	#201203 #1(STPO &M 1207)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
12/26/2020	3913	#201205#2 (STOP &M 1207)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
12/30/2020	1474	#200910#3(So.Joy ~)	(6) Paving - Bank A	Gary Fesenmeyer Sr.	165.00		165.00	
Total 2020					38,755.00	0.00	38,755.00	0.00
01/05/2021	3914	#200909#4(STP O&M) 930	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	200.00		200.00	
01/06/2021	3915	#201205#1 (STPO&M 1222)	(3) General - Bank A	Gary Fesenmeyer Sr.	250.00		250.00	
01/11/2021	3919	#201208 #1 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr.	545.00		545.00	
01/12/2021	3923	#201205#2(STPO&M 1222)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	695.00		695.00	
01/12/2021	3924	#201209 (STPO& M) 1231	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	515.00		515.00	
01/19/2021	3933	#210103(STPO& M 0107)	General - Bank A	Gary Fesenmeyer Sr.	540.00		540.00	
01/26/2021	1477	#201202 (ROAD MAINT. 1231	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	335.00		335.00	
01/26/2021	3934	#210105 (STPO&M) 115	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	560.00		560.00	
01/26/2021	1478	OLD TICKET #200408 (STP ~ PJ TRUCK)	(6) Paving - Bank A	Gary Fesenmeyer Sr.	270.00		270.00	
02/03/2021	3942	#210107 (STPO&M) 0122	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	540.00		540.00	
02/05/2021	3944	#210109(STP O&M) 0134 0122	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	495.00		495.00	
02/12/2021	3952	#210203(STP O&M) 0207	General - Bank A	Gary Fesenmeyer Sr.	515.00		515.00	
02/13/2021	3953	#210201(CHK MH+ WEATHER Jan)	General - Bank A	Gary Fesenmeyer Sr.	270.00		270.00	
02/20/2021	3957	#210205(STP O& M - 0215)	General - Bank A	Gary Fesenmeyer Sr.	535.00		535.00	
02/22/2021	1479	#200408 (REPAIR 99GMC P/U) ~25-OLD TICKET	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	270.00		270.00	
02/24/2021	3960	#210207 (STP O&M) 222	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	515.00		515.00	
03/01/2021	3963	#210209(STPO&M) 228	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	475.00		475.00	
03/02/2021	1482	#210210 FEB ROAD MAINT (INC. SNOW & CULVERTS & MAJOR BRUSH REM)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	735.00		735.00	
03/08/2021	3970	#210301 (CK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00	
03/08/2021	3971	#210302(STPO&M) 0307	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	535.00		535.00	
03/10/2021	3976	#210304 (L41SWR BLOCKAGE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	385.00		385.00	
03/10/2021	3977	#210305 (SWR MAIN EAST OF BOBDR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	490.00		490.00	
03/16/2021	1483	#210309(ROAD MAINT) 315	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
03/16/2021	3978	#210306(STP O&M) 315	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
03/22/2021 (24)	3981	#210308 (STPO&M) 3-22-16	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
04/03/2021	3984	#2103~ (STP O&M) 3-31	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	475.00		475.00	
04/03/2021	3985	#210401(CHK MAN HOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	

Appendix I
City of Excelsior Estates
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
04/03/2021	3987	#210402#1(L32 SWR MAIN)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00		375.00	
04/07/2021	3988	#210402#2 (SWR MAIN MHL32&55	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
04/07/2021	3989	#210405 (STPO&M) 0407	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
04/12/2021	3990	#210402-REV#3(STP O&M 0407	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	235.00		235.00	
04/12/2021	3991	#210403(REM BLOCK L32 MHEAST w/~E-ER)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	410.00		410.00	
04/16/2021	3995	#210407(STP M&O 415)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	430.00		430.00	
04/16/2021	1484	#210311(ROAD MAINT) 331	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	310.00		310.00	
04/19/2021	3996	#210406 (ROAD MAINT) 415	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
04/19/2021	3997	#201~08 #2(L33/34 SWR MAINREPAIR)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
04/19/2021	3998	#210408 (L32/L55BACK-FILL@MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	170.00		170.00	
Total 2021					15,270.00	0.00	15,270.00	0.00
Total Payments					\$ 268,367.32	87,265.00	181,102.32	14,390.00

- (1) The bank could not provide check images; however, the details of the checks were obtained from the electronic accounting system.
- (2) The bank could not provide check images; therefore, we could not determine who signed these checks. However, the former Mayor/City Administrator indicated in a recorded interview that he typically signed city checks.
- (3) This payment also appears on Appendix J.
- (4) Check issued out of order.
- (5) Several checks were issued for the same invoice number. We applied the invoice amount to the first check issued for the invoice number listed.
- (6) Portions or all of the check memo line of the canceled check, notated by a ~ symbol, were not legible.
- (7) The invoice number noted in the memo line of the check (161208) did not match the invoice number (invoice number 170101) that was paid with this check.
- (8) The invoice number noted in the memo line of the check (170108) did not match the invoice number (invoice number 170106) that was paid with this check.
- (9) Invoice indicated the total was \$440; however, individual amounts listed on invoice totaled to only \$380. Therefore, the amount of the invoice was shown as \$380.
- (10) The invoice number noted in the memo line of the check (170808) did not match the invoice number (invoice number 170809) that was paid with this check. Additionally, there is a note on invoice 170809 stating it was paid with check number 1328 and 1330.
- (11) The invoice number noted in the memo line of the check (170708) did not match the invoice number (invoice number 170806) that was paid with this check. Check numbers 3506 and 3509 agree to the amount and purpose of invoice 170806 and check number 3514 appears to be a duplicate payment of check number 3509.
- (12) Invoice indicated the total was \$2,110; however, individual amounts listed on invoice totaled to only \$2,070. Therefore, the amount of the invoice was shown as \$2,070.
- (13) The invoice number noted in the memo line of the check (171004) did not match the invoice number (171005) that was paid with this check.
- (14) The invoice number noted in the memo line of the check (171001) did not match the invoice number (171010) that was paid with this check.
- (15) The invoice indicated half of the total amount of the invoice was paid by the city and another party shared (paid) half of the costs listed on the invoice. Therefore, we showed half of the tech hours listed on the invoice.
- (16) The invoice number noted in the memo line of the check (180106) did not match the invoice number (180105) that was paid with this check.
- (17) The invoice number noted in the memo line of the check (180606) did not match the invoice number (180605) that was paid with this check.
- (18) Check number 1378 did not list a check date, but cleared the bank on August 28, 2018. Therefore, we showed the check date as August 28, 2018.
- (19) Invoice indicated the total was \$985; however, individual amounts listed on the invoice totaled to only \$885. Therefore, the amount of the invoice was shown as \$885.
- (20) An X was placed over the individual amounts listed on this invoice; however, the total of the individual amounts (\$1,125) was not altered on the invoice. Four checks totaling \$3,115 were issued notating the payment was for this invoice number, which exceeded the amount notated on the invoice by \$1,990. Therefore, the tech fees listed on the invoice were included.
- (21) A payment was not located for invoice number 181212 dated December 31, 2018; therefore, we showed the invoice date as the check date.
- (22) Check number 3736 is shown twice. The former Mayor/City Administrator ordered 2 sets of checks with the same sequence causing check numbers to be reused.
- (23) The date of service of 9-31 notated in the check memo line is an error and should be 9-30.
- (24) Check number 3981 was dated March 22, 2016; however, the check cleared the bank in March 2021. Due to the numerical sequence of checks issued and the date the check cleared the bank, we showed the check date as March 22, 2021.

Legend:
Paving - Bank A is the city's paving bank account held at Midwest Bank.
General - Bank A is the city's general bank account held at Midwest Bank.
General - Bank B is the city's general bank account held at Lawson Bank.

Appendix J

City of Excelsior Estates

Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I

January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Duplicate Payment (1)
01/06/2014	(2) 1143	inv 140103 (plow all str 4"+)	Paving - Bank A	(3)	100.00		
01/10/2014	(2) 1145	inv 140103 (plow all str 4"+)	Paving - Bank A	(3)	80.00		80.00
06/12/2014	(2) 1165	inv 140604(culvert cleanout after storm)	Paving - Bank A	(3)	270.00		
06/17/2014	(2) 1167	inv 140604(culvert cleanout after storm)	Paving - Bank A	(3)	270.00		270.00
05/15/2015	(2) 3022	inv. 150403 #1 (chl tank b/f inc comp)	General - Bank A	(3)	340.00		
05/15/2015	(2) 3023	inv. 150403 #2 (chl tank b/f inc comp)	General - Bank A	(3)	330.00		330.00
06/03/2015	(2) 3035	inv. 150501#1 (west side backfill-grvl)	General - Bank A	(3)	310.00		
06/03/2015	(2) 3036	inv. 150501#2 (west side backfill-grvl)	General - Bank A	(3)	230.00		230.00
06/03/2015	(2) 3037	inv. 150507#1 (culvert-cliff & elm)	General - Bank A	(3)	205.00		
06/03/2015	(2) 3038	inv. 150507#2 (culvert-cliff & elm)	General - Bank A	(3)	205.00		205.00
12/21/2015	3147	INV. 151007 (MH INSP.)	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	270.00		
12/21/2015	3150	INV. 151105 (MH INSP.)	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	205.00		205.00
08/16/2016	1281	#160509 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	350.00		350.00
08/16/2016	1282	#160606 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	370.00		
09/08/2017	3509	#170708#2 (EXTRA HEAVYMOW & TRIM)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		
09/08/2017	3514	#170806#2(HVYMOW STP TCHOCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00
11/15/2017	1351	#171008 (SEAL ASPHALT CRACKS) "HOT"	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	645.00		645.00
11/29/2017	1345	#171008(ASPH.CRACK REPAIR-HOT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00	645.00	
02/28/2018	1363	180206 (STP O&M)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00	435.00	
02/28/2018	3612	180208(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	675.00		675.00
08/15/2018	1377	#180804 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	420.00		420.00
09/30/2018	3749	# 180804 (ROAD MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	420.00	420.00	
11/27/2018	1399	#181106 (ANN. MAINT SNOW PLOW-SANDSPR)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	715.00		715.00
11/30/2018	3788	TRF PAVING #181106 (SNO PLOW MAINT.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	715.00	715.00	
08/07/2019	3932	#190710 (STP O&M 7/22)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00		
08/07/2019	3933	#190707 (STP O&M 7/22)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00
08/07/2019	1431	#190708 (ROAD MAINT 7/31)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00		
08/07/2019	1432	#190804 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00
08/15/2019	3939	#190805(STP O&M) 815	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00		455.00
09/05/2019	3950	#190805 (STP O&M) 815	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	480.00		
09/02/2019	3947	#190808(ROAD MAINT "TRF")	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	145.00		145.00
09/03/2019	3949	#190808 (ROAD MAINT)	General - Bank A	Gary Fesenmeyer Sr.	150.00		
09/16/2019	1436	#190906#1 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	175.00		
09/17/2019	1437	#190906 #2 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	160.00		160.00
09/16/2019	3685	#190907#1(STP O&M) 915	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00
09/17/2019	3687	#190907#2 (STP O&M) 9-15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	220.00		
09/23/2019	3688	#190901#1 (STP O&M) 9-22	General - Bank A	Gary Fesenmeyer Sr.	205.00		205.00
09/25/2019	3691	#190909#2 (STP O&M) 9 22	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	210.00		

Appendix J

City of Excelsior Estates

Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I

January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Duplicate Payment (1)
09/30/2019	3692	#190910 #1 (STP O&M) 9-30	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00
10/01/2019	3701	#190910#2	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		
10/07/2019	1439	#191004#1 (ROAD MAINT) 10-7	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	110.00		110.00
10/21/2019	3719	TRF #191004 #2 (ROAD MAINT) 10-7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		
10/07/2019	3707	#191002#1 (STP O&M) 10-7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00
10/08/2019	3708	191002#2 (STPO&M) 10-7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00
10/09/2019	3709	#191003#3(STPO&M) (10-7)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	155.00		
10/21/2019	3717	TRF #19005-(ROAD MAINT) 10-15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		
11/08/2019	1440	#191005 (ROAD MAINT) 1015	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		465.00
11/08/2019	3654	#191007 (STP M&O) 1022	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	505.00		
11/22/2019	1003	#191007 (STP O&M) 10-22	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	505.00		505.00
11/08/2019	3655	#191008 (STP O&M) 1031	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		
11/22/2019	1004	#191008 (STP O&M) 10-31	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00
11/25/2019	1005	#191008#2(STP O&M) 10-319	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	245.00		245.00
01/16/2020	1012	#191008#1 (STP O&M) REPCK#1004 10-31	(4) General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00
01/16/2020	1013	#191008#2 (STP O&M) REP-CK #1005 10-31	(4) General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00
12/16/2019	1008	#191109#1 (STP O&M) 1130	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	250.00		
12/22/2019	3670	#191109#2(STP O&M) 1130	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00		205.00
12/16/2019	3666	#191107#1 (STP O&M) 1122	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00
12/16/2019	3667	#191107#2	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		
02/10/2020	1602	#200204	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00
02/15/2020	1605	#200204 (ROAD MAINT) 207	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00
05/15/2020	3781	#200505#1(STP O&M) 515	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		
05/18/2020	3784	#200505(STP O&M) 515	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00		205.00
05/22/2020	1027	#200507#1 (O&M@STP) 522	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	235.00		235.00
05/26/2020	3790	#200507#2 (STP O&M) 522	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		
06/01/2020	3792	#200509#1(STPO&M) 531	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		
06/05/2020	3794	#200509#2(STOP&M) 531	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00
06/15/2020	1628	#200508#1(ROAD MAINT) 0515	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		
06/18/2020	1630	#200508#2(ROAD MAINT) 515	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.00		185.00
06/17/2020	1629	#200510#1(ROAD MAINT) 0531	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.00		185.00
06/19/2020	1631	#200510#2 (ROAD MAINT) 531	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	190.00		
06/29/2020	3804	#200606#1(STP O&M) 0615	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00
07/06/2020	3809	#200606#1(STP O&M) 0615	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00
07/06/2020	3811	#200606 #2 (STP O&M) 0615	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		
08/01/2020	3828	#200705#1(STP O&M) 0715	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		
08/01/2020	3829	#200705#2(STP O&M) 0715	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00
08/03/2020	3826	#200725#1(STPO& M) 7/15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00
08/06/2020	3832	#200207#1(STPO&M) 722	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	225.00		225.00
08/08/2020	3834	#200707#2 (STPO&M) 722	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	230.00		

Appendix J

City of Excelsior Estates

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January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Duplicate Payment (1)
08/06/2020	3833	#200709#1 (STP O&M) 731)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		
08/10/2020	3835	#200709#2(STPO&M) 731	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00
08/10/2020	1455	#200708#1 (ROAD MAINT) 731	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		
08/12/2020	1456	#200708#2 (ROAD MAINT) 731	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00
08/25/2020	1457	#200708(ROAD MAINT) #3 (~)7-31	(5) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	165.00		165.00
08/21/2020	3839	#200802#1(STP O&M) 807	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		
08/24/2020	3841	#200802 #2(STP O&M 0807)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	240.00		240.00
08/28/2020	1458	#200803#1 (ROAD MAINT) 822	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00
08/31/2020	1459	#200803#2(ROAD MAINT 822)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00		100.00
09/03/2020	1460	#200803 #2 (ROAD MAINT) BAL 0 822	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		
09/10/2020	1464	#200807#2(STP O&M) 0831	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	400.00		
09/12/2020	3852	#200807 #3 (STP O&M) 831	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00
09/18/2020	3854	#200908#1 (STP.O&M) 0915	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	305.00		
09/24/2020	3855	#200908 #2 (STP O&M) 0915	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00
09/26/2020	3856	#200908 #3(STP O& M 0915)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00
10/05/2020	3860	#200908(STP O&M) 915	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00
10/09/2020	3862	#200907 #1 (STPO&M) 9-31	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	240.00		
10/14/2020	3865	#200909#3(STPO&M 0930)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00
10/31/2020	3870	#200909 #3 (STP O&M) 930	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	200.00		200.00
01/05/2021	3914	#200909#4(STP O&M) 930	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	200.00		200.00
10/10/2020	3863	#201003 #1 (STP O&M 10-7)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		
10/19/2020	3867	#201003 #2 (STP O&M 10/07)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00
10/14/2020	1468	#200808#1(ROAD MAINT 831)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00
10/16/2020	1469	#200808#2(ROAD MAINT 8/31)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		
11/13/2020	3883	#201007 #4 (STPO&M) + BLWR 10-31	General - Bank A	Gary Fesenmeyer Sr.	250.00		
11/14/2020	3884	#201007#5(STP O& M 1031)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00
11/21/2020	3888	#201007#6(STP O&M+ BLWR 10-31)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00
11/28/2020	3889	#201007#6(STPO&M +BLWR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00
12/01/2020	3890	#2001007 #7(STPO 1031 &M+ BLWR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00
12/03/2020	3893	#2001007#8(STPO& 10/31 - M+BLWR)	General - Bank A	Gary Fesenmeyer Sr.	230.00		230.00
12/04/2020	3899	#201105#1 (STPO&M 1115)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	445.00		445.00
12/07/2020	3900	#201105#2(STP O&M) 1115)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	520.00		
12/07/2020	3901	#201105#2 (STPO& M 1115)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	320.00		320.00
12/22/2020	3909	#201203 #1(STPO &M 1207)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00
12/26/2020	3913	#201205#2 (STOP &M 1207)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		
01/06/2021	3915	#201205#1 (STPO&M 1222)	General - Bank A	Gary Fesenmeyer Sr.	250.00		250.00
01/12/2021	3923	#201205#2(STPO&M 1222)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	695.00		
02/03/2021	3942	#210107 (STPO&M) 0122	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	540.00		
02/05/2021	3944	#210109(STP O&M) 0131- 0122	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	495.00		495.00

Appendix J

City of Excelsior Estates

Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I

January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Duplicate Payment (1)
04/07/2021	3989	#210405 (STPO&M) 0407	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		
04/12/2021	3990	#210402-REV#3(STP O&M 0407	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	235.00		235.00
Total					\$ 34,795.00	2,215.00	18,290.00

- (1) If the amounts of the applicable duplicate payments were not the same, to be conservative, we showed the smaller of the payment amounts as the duplicate payment unless the smaller amount was supported by an invoice and the larger was not.
- (2) The bank could not provide check images; however, the details of the checks were obtained from the electronic accounting system.
- (3) The bank could not provide check images; therefore, we could not determine who signed these checks. However, the former Mayor/City Administrator indicated in a recorded interview that he typically signed city checks.
- (4) The original check numbers 1004 and 1005 cleared the bank March 3, 2020, after these 2 replacement checks were issued.
- (5) The portion of the check memo line notated by a ~ symbol was not legible. Thus, the wording is not known.
- (6) The date of service of 9-31 notated in the check memo line is likely an error and should be 9-30.

Note: Lines were added to group the related duplicate payments.

Legend:

Paving - Bank A is the city's paving bank account held at Midwest Bank.

General - Bank A is the city's general bank account held at Midwest Bank.

General - Bank B is the city's general bank account held at Lawson Bank.

Appendix K
City of Excelsior Estates
Reimbursements to Business Owned by Former Mayor/City Administrator - CAD Midwest, Inc.
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Line, if Provided	Memo	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Over Payment (1)	Amount of Unsupported Payment
02/12/19	1408	PLOW TRUCK RITE-WAY (REPAIR RF BRAKE LN)		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	\$ 129.23			129.23
05/18/19	3895	PRINTER INK+ WALMART		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	64.95	64.95		0.00
05/18/19	3896	AUTOZONE CONSUMABLES		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	47.07	47.07		0.00
05/18/19	3897	MAINT. TOOLS ACE HW		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	45.72			45.72
07/01/19	3916	POSTAGE		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	33.00	33.00		0.00
09/19/19	3689	MOWING & WE (TRF ROADSIDE) (REF.AK&USPS)		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	189.35			189.35
09/30/19	3694	STP - (BELTS, FILTERS MISC MAINT)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	84.78	61.25		23.53
09/30/19	3695	OLD TICKET (SNO-PLOW FUEL)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	25.79	25.79		0.00
09/30/19	3696	AUTOZONE (STP MISC SUPPLIES)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	16.86	16.86		0.00
09/30/19	3697	POSTAGE 9/04 (BILLINGS)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	33.00	33.00		0.00
09/30/19	3698	PRINTER INK& OFFICE SUPPLIES		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	89.75	69.75 (2)	20.00	0.00
10/01/19	3700	TRF REF. MAIN CREEK EAST SIDE OF JOY (REPAIR @		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	21.34	16.34 (3)	5.00	0.00
10/01/19	3704	RETURN \$50000 GF CASH FLOW ADV# 1363 REF 9/18		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	500.00			500.00
11/24/19	3659	(4) RAY CO. RECORDER FILING FEE-ORD #10-31-19		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	27.00	27.00		0.00
12/27/19	1447	CAPITAL SAND CO (ICE CONTROL SAND)		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	463.27			463.27
Total 2019						1,771.11	395.01	25.00	1,351.10
01/18/20	1451	ACE HDWRE ICE CONTROL SAND FREEZE PREVENT. HARDWARE		Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	89.28	89.28		0.00
02/07/20	3735	MANDY BILLING CLK FEE (REPAY ADV ON AUTO INS Pd FOR HER ~ CARD	(5)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00			125.00
02/10/20	1016	MISC STP MATL (3MO)		General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	370.89			370.89
02/10/20	1603	PROPANE-FREEZE PROTECTION FOR ICE CONTROL SAND		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	108.10	108.10		0.00
02/10/20	3738	PRINTER INK		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	79.82	79.82		0.00
02/10/20	3739	TEMP SNOW REM HDWRE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.46	46.42		0.04
02/10/20	3740	MISC CONSUMABLES		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	158.27	156.27 (6)	2.00	0.00
02/10/20	3741	SHOP PROPANE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	68.64	68.47		0.17
02/10/20	3742	CHAINSAW SUPPLIES		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	35.07	35.43		(0.36)
02/10/20	3743	POSTAGE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	44.00	44.00		0.00
02/12/20	1017	OFFICE SUPPLIES		General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	45.17			45.17
02/12/20	1018	POSTAGE		General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	55.85			55.85
02/12/20	1019	OFFICE Sup.		General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	51.51			51.51
02/20/20	3747	WALMART PRINTER INK+ (OFF.SUPPLY)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	81.00	79.21		1.79
02/20/20	3748	TRF ALT SNOW REM. HDWRE/SUPPLIES		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	29.50	29.50		0.00
03/01/20	1607	WESTLAKE (SHOP PROPANE) REF: ICE CONTROL SAND		Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	72.07	72.07		0.00
03/10/20	3753	CONSUMABLES POWER CORDS +..		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	88.17	88.66		(0.49)
03/16/20	3756	WALMART OFFICE SUPPLY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	39.36	39.36		0.00
03/17/20	3757	WALMART-OFFICE SUPPLY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	47.46	47.46		0.00
04/04/20	3762	OFFICE SUPPLY 56 ⁷⁴ POSTAGE 22 ⁰⁰		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	78.74	97.34		(18.60)
04/06/20	3763	MANDY R. ADV ON CAR INS. REF BILLING CLERK FEE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	125.00			125.00
04/09/20	1611	REPAY DEPOSIT ON 4WD PICK-UP FOR SNOW PLOW		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00			250.00
04/17/20	1617	O'REILLY 99 GMC SNOW PLOW PICK-UP REAR BRAKES		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	33.77			33.77

Appendix K
City of Excelsior Estates
Reimbursements to Business Owned by Former Mayor/City Administrator - CAD Midwest, Inc.
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Line, if Provided	Memo	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Over Payment (1)	Amount of Unsupported Payment
04/18/20	1618	12FT TREE PRUNER		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	43.58	43.58		0.00
04/21/20	1619	GMC SNOW PLOW P/U - INNER TIE-ROD ENDS		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	65.98	0.00 (7)	65.98	0.00
05/07/20	3779	ADV MANDY R. BILLING CLK FEE (REF AUTO INS)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00			125.00
05/20/20	1621	2/12/20 PROPANE-REF ICE CONTROL SAND		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	72.07	72.07		0.00
05/24/20	3786	MAY OFFICE SUPPLIES PER REC.		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	89.33	102.34		(13.01)
05/24/20	3787	FEB 2020 OFFICE SUPPLY SEE NEXT PAGE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	35.22	35.22		0.00
05/25/20	3788	MAR 2020 OFF. SUPPLY (SEE PRIOR PG)		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	52.67	52.67		0.00
05/25/20	1622	PROPANE-ICE CONTR SAND - OLD TICKET 12/17/19 PLUS TIE-DOWNS		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00	39.65		0.35
05/25/20	1623	PROPANE-ICE CONTROL SAND-OLD TICKET 2/25		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	66.99	66.99		0.00
05/25/20	3789	STP BLWR + MISC.REPAIR PARTS		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	35.95	35.95		0.00
05/26/20	1624	MOWING-FUEL (OLD TICKET)		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	14.82	14.02		0.80
05/26/20	1625	(NEW) SNO-PLOW P/U MAINT ITEMS (MAN.+OIL TREAT)		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	42.48			42.48
06/01/20	3793	REPAY ADV REF MANDY R BILLING CLK FEE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	125.00			125.00
07/06/20	3810	STP (FILTERS & BELTS) CONSUMABLES		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	60.98	60.98		0.00
07/27/20	3821	EPS ORD #D8002546844 EPSON AMERICA ORD #U518622395(INK CART)		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	83.19			83.19
07/27/20	3822	WALMART INK & PAPER		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	51.00	50.00		1.00
07/30/20	3824	POSTAGE \$15 ⁵⁵ CONSUMABLES \$26 ³¹		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	41.56	42.56		(1.00)
10/10/20	1467	SO. JOY DRAINAGE SHIP CHARGE FOR TOOL		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	36.25	0.00 (8)		36.25
10/20/20	3868	OFFICE SUPPLY PER ATTACHED		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	217.82	176.53		41.29
11/10/20	1471	SUB-EXP		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00			300.00
11/15/20	3885	WALMART: INK-PAPER-MISC OFFICE SUPPLY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	59.26	59.26		0.00
11/15/20	3886	WALMART 10/31/20 INK&PAPER OFFICE SUPPLY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	26.09	26.09		0.00
12/02/20	3892	POSTAGE-DEC LWR BILLS		General - Bank A	Gary Fesenmeyer Sr.	33.00	33.00		0.00
Total 2020						3,841.37	1,992.30	67.98	1,781.09
01/06/21	3916	FOR MANDY RIVERA SWR BILLING CLK FEE		General - Bank A	Gary Fesenmeyer Sr.	125.00			125.00
01/07/21	3917	POSTAGE JAN. 1 BILLING		General - Bank A	Gary Fesenmeyer Sr.	44.00	44.00		0.00
01/12/21	3922	REF SNOW PLOW INST HRD JUNE OF 2021		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	288.00	288.00		0.00
01/13/21	3925	ORSCHELN & ACE HDWR STP CLARIFIER HEATERS		General - Bank A	Gary Fesenmeyer Sr.	93.60	93.60		0.00
01/16/21	3929	#210101 (CHK MH)		General - Bank A	Gary Fesenmeyer Sr.	230.00			230.00
02/03/21	3941	FOR L33 MAIN JETTER REP MATL + FREEZE PROTECT		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	263.26	234.43		28.83
02/05/21	3943	USPOST OFFICE POSTAGE FEB1 SEWER BILLING		General - Bank A	Gary Fesenmeyer Sr.	44.00	44.00		0.00
02/05/21	3945	L33 MAIN REPAIR HI-DEF SWR VIDEO		General - Bank A	Gary Fesenmeyer Sr.	325.00	325.00		0.00
02/05/21	3946	REF MANDY R.-CITY CLERK INC. SWR BILLING		General - Bank A	Gary Fesenmeyer Sr.	200.00			200.00
02/07/21	3947	ACE HDWRE FREEZE PROTECT PROP AUG		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	50.86	50.86		0.00
02/09/21	3949	CITY PO BOX 518-RENT REF CAD CHK#8387 12-19-20		General - Bank A	Gary Fesenmeyer Sr.	60.00			60.00
02/12/21	3951	CONSUMABLES-AUTOZONE(DSL OIL + HYDOIL)		General - Bank A	Gary Fesenmeyer Sr.	110.94	108.94 (6)	2.00	0.00
02/15/21	3954	PORTERS-PROPANE (FREEZE PROTECT)		General - Bank A	Gary Fesenmeyer Sr.	55.29	55.29		0.00
02/22/21	1480	99 GMC RELAY FOR SNOW PLOW		Paving - Bank A	Gary Fesenmeyer Sr.	25.26			25.26
03/04/21	3965	PYMT-GF #0063 3-1 CF ADV TO CITY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00			250.00
03/10/21	3974	SNO-PLOW INS BAL (99 GMC 4X4 FD)		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	585.60	575.60		10.00

Appendix K
City of Excelsior Estates
Reimbursements to Business Owned by Former Mayor/City Administrator - CAD Midwest, Inc.
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Line, if Provided	Memo	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Over Payment (1)	Amount of Unsupported Payment
03/16/21	3980	PRINTER INK		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	52.14	52.14		0.00
04/12/21	3993	WALMART-PRINTER INK		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	64.00	63.17		0.83
Total 2021						2,866.95	1,935.03	2.00	929.92
Total Payments						\$ 8,479.43	4,322.34	94.98	4,062.11

- (1) Insignificant overpayments (less than \$2) are not included.
- (2) The invoices contained \$20 cash back, and as a result, the \$20 should not have been reimbursed.
- (3) Invoice totaled \$21.34 with a \$5 coupon applied and only \$16.34 was paid; therefore, only \$16.34 should have been reimbursed.
- (4) This check was issued out of numerical sequence.
- (5) The portion of the check memo line, indicated by ~ was not legible; therefore, the wording is not known.
- (6) The invoice showed a donation that should not have been reimbursed.
- (7) The invoice showed all items purchased were returned; therefore, the \$65.98 should not have been reimbursed.
- (8) The invoice showed this was a purchase of a \$36.25 money order and there was no documentation showing the money order was used to pay shipping charges for a tool; therefore, amount of invoice was shown as \$0.00.

Legend:

Paving - Bank A is the city's paving bank account held at Midwest Bank.
General - Bank A is the city's general bank account held at Midwest Bank.
General - Bank B is the city's general bank account held at Lawson Bank.

Appendix L
City of Excelsior Estates
Payments and Reimbursements to the Former Mayor/City Administrator
January 1, 2014, through April 30, 2021

Check Date	Check Number		Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers	Amount	Amount Shown on Invoice, if Applicable	Amount of Over (Under) Payment, if Applicable (1)	Amount of Unsupported Payment
01/04/2014	2691	(2)	stock tk heater-STP frozen	General - Bank A	(3)	\$ 24.76			24.76
01/14/2014	2698	(2)	hdwr-mh cleaning tool/pstg	General - Bank A	(3)	55.90			55.90
02/20/2014	2717	(2)	printer Ink	General - Bank A	(3)	49.97			49.97
04/01/2014	2737	(2)	mileage+postage	General - Bank A	(3)	57.40			57.40
04/12/2014	2742	(2)	Chlor matl-straw & seed	General - Bank A	(3)	45.91			45.91
04/15/2014	2751	(2)	Chlor matl-ins adhesive	General - Bank A	(3)	58.00			58.00
04/23/2014	2754	(2)	Chlor - pipe mat'l	General - Bank A	(3)	37.43			37.43
05/09/2014	2768	(2)	sewer auger rental L55)	General - Bank A	(3)	156.99			156.99
05/21/2014	2776	(2)	mileage - pipe mat'l)	General - Bank A	(3)	64.00			64.00
07/07/2014	506	(2)	printer ink	General - Bank A	(3)	48.94			48.94
07/12/2014	2805	(2)	printer ink & paper	General - Bank A	(3)	98.91			98.91
07/23/2014	2810	(2)	lr filing fee; mileage	General - Bank A	(3)	44.00			44.00
08/26/2014	2832	(2)	STP maint-rep sump pump	General - Bank A	(3)	103.42			103.42
08/29/2014	2833	(2)	chlor tank form material	General - Bank A	(3)	214.13			214.13
09/07/2014	2842	(2)	STP-sump pump hose	General - Bank A	(3)	130.01			130.01
09/07/2014	2844	(2)	chlor tank-new sump pump	General - Bank A	(3)	120.42			120.42
09/07/2014	2845	(2)	walmart-new printer-Rita	General - Bank A	(3)	86.65			86.65
09/09/2014	2848	(2)	chlor-tank fdn concrete	General - Bank A	(3)	402.25			402.25
09/10/2014	2849	(2)	chlor-conc tool rental& miles	General - Bank A	(3)	112.09			112.09
09/10/2014	2850	(2)	chlor-rebar + misc hdwre	General - Bank A	(3)	55.29			55.29
09/24/2014	2859	(2)	tank shim mat'l inc miles	General - Bank A	(3)	50.05			50.05
09/25/2014	2860	(2)	tank grout mat'l inc miles	General - Bank A	(3)	265.20			265.20
10/04/2014	2867	(2)	stop sign mat'l + misc	General - Bank A	(3)	80.55			80.55
10/07/2014	2872	(2)	clarifyer ret bypass	General - Bank A	(3)	51.28			51.28
10/13/2014	2877	(2)	cont tk fdr supt mat'l	General - Bank A	(3)	40.17			40.17
10/13/2014	2878	(2)	cont tk baffle mat'l + miles	General - Bank A	(3)	91.70			91.70
10/13/2014	2879	(2)	plu lia ins	General - Bank A	(3)	276.00			276.00
10/20/2014	1182	(2)	asphalt crack seal material	Paving - Bank A	(3)	82.58			82.58
11/01/2014	2890	(2)	printer ink and meeting tapes	General - Bank A	(3)	56.46			56.46
11/28/2014	2912	(2)	printer ink and paper	General - Bank A	(3)	62.90			62.90
11/29/2014	2914	(2)	chlor hdwre	General - Bank A	(3)	76.85			76.85
12/02/2014	2919	(2)	usps, office,sup,chlor hdwre	General - Bank A	(3)	79.42			79.42
12/09/2014	2923	(2)	tk upper str mat'l-Morrow	General - Bank A	(3)	143.51			143.51
12/15/2014	2926	(2)	tk upper str sealant	General - Bank A	(3)	89.67			89.67
12/27/2014	2932	(2)	postage;off sup;chlor hdw	General - Bank A	(3)	34.27			34.27
12/27/2014	2933	(2)	chlor upper str hdw	General - Bank A	(3)	22.97			22.97
Total 2014						<u>3,470.05</u>	<u>0.00</u>	<u>0.00</u>	<u>3,470.05</u>
01/03/2015	2936	(2)	sno pl parts; asph slr	General - Bank A	(3)	81.30			81.30
01/08/2015	2940	(2)	chlor tk baffle hdw	General - Bank A	(3)	27.28			27.28
01/13/2015	2945	(2)	2 used tires for sno pl	General - Bank A	(3)	138.55			138.55
01/16/2015	2949	(2)	printer ink	General - Bank A	(3)	84.00			84.00
02/01/2015	2958	(2)	postage	General - Bank A	(3)	29.40			29.40
02/05/2015	2965	(2)	baffle hdwr	General - Bank A	(3)	16.00			16.00
02/16/2015	1197	(2)	gas for sno-plow	Paving - Bank A	(3)	45.03			45.03
02/26/2015	1198	(2)	maint parts for plo/sprdr	Paving - Bank A	(3)	34.59			34.59
02/26/2015	2973	(2)	chlor tk hdwre	General - Bank A	(3)	49.80			49.80
03/02/2015	1199	(2)	sand sprdr heaters	Paving - Bank A	(3)	52.14			52.14
03/02/2015	2976	(2)	postage	General - Bank A	(3)	39.20			39.20

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03/05/2015	2982	(2) web site	General - Bank A	(3)	219.47			219.47
03/09/2015	2984	(2) tab for pipe & fittings	General - Bank A	(3)	94.08			94.08
03/10/2015	2985	(2) seal pl blts and nuts-stnls stl	General - Bank A	(3)	19.18			19.18
03/28/2015	2993	(2) printer ink & postage	General - Bank A	(3)	68.62			68.62
03/28/2015	2994	(2) tank pipe matl	General - Bank A	(3)	47.19			47.19
04/09/2015	2998	(2) stp & chlor hdwr	General - Bank A	(3)	89.92			89.92
04/09/2015	2999	(2) office supply	General - Bank A	(3)	22.24			22.24
04/09/2015	3000	(2) postage	General - Bank A	(3)	29.40			29.40
04/20/2015	3008	(2) chlor upper struct supplies	General - Bank A	(3)	84.10			84.10
05/15/2015	3018	(2) office supply	General - Bank A	(3)	55.32			55.32
05/31/2015	3030	(2) office supply-meeting tapes	General - Bank A	(3)	9.23			9.23
05/31/2015	3031	(2) upper struct hdwre	General - Bank A	(3)	106.18			106.18
05/31/2015	3032	(2) chlor tk fastners	General - Bank A	(3)	47.58			47.58
06/02/2015	3033	(2) upper struct frame	General - Bank A	(3)	45.82			45.82
06/02/2015	3034	(2) lower strut	General - Bank A	(3)	90.32			90.32
06/10/2015	3043	(2) chlor tk fastners	General - Bank A	(3)	47.81			47.81
06/10/2015	3044	(2) chlor tk fastners	General - Bank A	(3)	33.09			33.09
06/15/2015	3047	(2) printer ink	General - Bank A	(3)	54.00			54.00
06/25/2015	3050	(2) stp-blower air filters	General - Bank A	(3)	23.75			23.75
06/29/2015	3053	(2) chlor weed killer	General - Bank A	(3)	15.20			15.20
06/29/2015	3054	(2) stp wash down pump	General - Bank A	(3)	102.71			102.71
07/03/2015	3056	(2) new city ph recorder	General - Bank A	(3)	47.50			47.50
07/03/2015	3057	(2) mileage fema mtg+ chlor tool	General - Bank A	(3)	39.55			39.55
07/03/2015	3058	(2) postage	General - Bank A	(3)	39.20			39.20
07/30/2015	3068	(2) chlor weed killer	General - Bank A	(3)	32.68			32.68
08/03/2015	3074	(2) postage	General - Bank A	(3)	29.40			29.40
08/10/2015	3078	(2) STP airlift rep diagnosis	General - Bank A	(3)	82.50			82.50
08/10/2015	3079	(2) office supplies	General - Bank A	(3)	14.46			14.46
09/08/2015	3092	(2) stamps + STP maint parts	General - Bank A	(3)	47.62			47.62
10/03/2015	3103	(2) stamps + STP parts+mileage	General - Bank A	(3)	74.62			74.62
10/08/2015	3107	(2) swr auger rental-L4-15 rep	General - Bank A	(3)	141.27			141.27
10/15/2015	3110	(2) stp airlift ftgs	General - Bank A	(3)	80.16			80.16
10/15/2015	3111	(2) mileage-aug p/u & ret	General - Bank A	(3)	29.00			29.00
10/16/2015	1226	(2) mileage-nkc p/u asph crk slr	Paving - Bank A	(3)	29.00			29.00
10/24/2015	3116	(2) flowers-J Braden service	General - Bank A	(3)	95.79			95.79
10/25/2015	3117	(2) stp airlift hdwre	General - Bank A	(3)	32.74			32.74
10/29/2015	3120	(2) Walmart-ink & paper	General - Bank A	(3)	81.38			81.38
11/04/2015	1231	(2) parts - spreader reinf hopper	Paving - Bank A	(3)	101.77			101.77
11/04/2015	3123	(2) postage	General - Bank A	(3)	39.20			39.20
11/09/2015	3125	(2) L80 & L13 owner search	General - Bank A	(3)	89.85			89.85
11/16/2015	3131	SNOW PLOW HD. LITE. 18.49 PRINTER INK 49.47	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	68.46			68.46
12/05/2015	3136	STP AIR LN \$30.00 STAMPS \$29.40	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	59.04			59.04
12/09/2015	3138	(D) REDOCULV. (FUTURE ASPH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	173.53			173.53
12/09/2015	3139	ENVELOPES 14.18 + 20.00MILEAGE (40M REF. KC WN)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	34.18			34.18
12/10/2015	3142	MAINT ITEMS-STP	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	96.21			96.21
12/17/2015	3145	TRF PAVING MORROW LBR - DITCH GUARDS-RAY & KENNETH	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	123.76			123.76
12/20/2015	1240	OWENLBR L10 = 3RDCULV.	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	62.92			62.92

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12/23/2015	1242	KENNETH/RAY DRNG	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	46.60			46.60
12/23/2015	3151	WESTLAKE 23.13 42.34 STPMAINT HDWRE	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	65.47			65.47
Total 2015					3,760.36	0.00	0.00	3,760.36
01/04/2016	3154	USPS =\$39.20 DG STORE - 12.50 OFF SUP	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	51.70			51.70
01/12/2016	1248	KNAPHEIDE- (2) PLOW SKIDS \$106.35 + MILEAGE \$28.00	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	134.35			134.35
01/12/2016	1249	NEW TARP & BUNGEEES (SNOW PLOW+ CHL TANK)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	28.52			28.52
01/22/2016	3164	SAND SPRDR REPAIR-HYD HOSE + TARP FOR SAND	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	152.75			152.75
02/04/2016	3172	POSTAGE=39.20 OFF SUPP=19.26	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	58.46			58.46
02/15/2016	3177	PRINTER INK + PAPER FOR BILLINGCLERK	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	66.80			66.80
03/03/2016	3181	POSTAGE 29.40 OFF LUP=9.16	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	38.56			38.56
03/03/2016	3184	WALMART (PRTR INK)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	55.90			55.90
04/02/2016	3193	POSTAGE 37.29 STPMAINT 21.28	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	58.57			58.57
04/06/2016	3196	OFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	20.71			20.71
04/18/2016	3201	D.GENERAL BATT=8.08 (OFFICE SUP) \$54.33 WALLMART-PRINTER INK	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	62.41			62.41
04/18/2016	3202	CHLOR PROJ: CHEM ST~ HOUR- \$23.41 REP TESTER \$7.60	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	31.01			31.01
04/18/2016	3203	WALMART REF AMMONIA TREAT BUGS	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	108.55			108.55
04/21/2016	3204	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	37.60			37.60
04/24/2016	3205	WESTLAKE (STP PARTS)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	92.00			92.00
05/02/2016	3211	S~ \$35.00 E~ \$12.90 METAL CTL \$42.79 MID~ \$14.~ STP CHLOR (CHEM STOR. PARTS+MILES)	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	143.46			143.46
05/13/2016	3214	OFFICESUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	16.48			16.48
06/09/2016	3226	\$32.00 STP WEED SPRAY/CHLOR CHEM STORE \$32.90	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	64.90			64.90
06/27/2016	3231	WESTLAKE HDWRE (CHLOR CHEM STOR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	46.04			46.04
06/28/2016	3234	CHL WEED EATER SUPPLIES \$13.44 WEED KILL CHL \$23.88 POSTAGE \$9.40	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	46.72			46.72
07/11/2016	3243	MORROW \$19.55 (INSUL.CHL CHEM TK) WESTLAKE \$5.43 (THERMOMETER)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	24.98			24.98
07/30/2016	3251	REP ELEC CORDS (THEFT) + SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	126.79	126.79		0.00
07/30/2016	3252	WALMART \$11.11 OFFICEDEPOT \$23.74 + (LIBERTY) MILES \$20.00	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	54.85			54.85
08/08/2016	3258	GRLCO- CHL CHEM STORAGE EXHAUSTFAN \$43.08 SUMPPUMP L10\$41.32	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	84.40	41.32		43.08
08/08/2016	3259	O'REILLY \$24.22 OIL& AIR FLT MAINT ~ \$21.59 WESTLAKE	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	45.81			45.81
08/16/2016	3262	WESTLAKE \$15.59 \$183.68 CHLORFENCE HDWRE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	199.27			199.27
08/16/2016	3265	CHLFENCECONC+MISC	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	57.86			57.86
08/20/2016	3268	PORTERS \$ 1990 WOOD WESTLAKE \$15.20(CHL FENCE MAT'L)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	214.20			214.20
08/29/2016	3270	CARTER ~ \$26.27 WESTLAKE \$28.53 \$18.47 HDWRE -CHL FENCE	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	73.27			73.27
09/18/2016	3283	PORTERS-CONC-FENCE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	164.45			164.45
11/14/2016	1292	"CONSUMABLES" (SNO-PLOW C205= \$16.88)(SAN BLADES\$11.39)(TRIMMER LINE = 52.11)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	80.38			80.38
11/14/2016	3311	POSTAGES\$37.60 PAPER\$96	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	50.56			50.56
11/14/2016	3312	(\$450 CHL HDWRE)(\$377 POSTAGE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	8.27			8.27
11/31/2016 (4)	3319	PUBFEE L80 FORECL.	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	120.00			120.00
12/12/2016	3331	STAMPS=3760 OFFSUP=3582	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	73.42			73.42
12/26/2016	3336	LOCKABLE TOOL STORE BOX/STP	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	75.00			75.00

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12/30/2016	3338	INITIAL DEPOSIT- EQUITY ACCT.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00			100.00
12/30/2016	3341	D.GEN OFFICESUP \$1040 WALMART(PRINK) \$5430	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	64.70			64.70
12/30/2016	3342	MORROW LBR \$21.27 ACE HDWRE 5205 CHL GATE MAT'L	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	73.32			73.32
12/30/2016	3343	REP. CLARIFIER SUMP PUMP (ORSCHELN\$119.58) (CERT MAIL ~ \$377)	(9) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	123.35			123.35
12/30/2016	1300	(SNOFLOW MAINT.ITEMS 6190 FUEL 3499)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	96.88			96.88
Total 2016					3,227.25	168.11	0.00	3,059.14
01/03/2017	3345	WALMART \$45.62 DG\$15.36(OFFICE SUPPLY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	60.98			60.98
01/04/2017	3349	DOLLAR GEN 5.98 + 5.98 +WALMART OFFICE SUP. (BILLING ENV+B- T	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	35.38			35.38
01/17/2017	1001	FILING FEES - L80	Equity - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	69.00			69.00
01/28/2017	1305	PROPANE (THAW SAND) 3614+404 TARP/SAND \$30.21 EXP ICECONTR SAND	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	110.39			110.39
01/28/2017	3355	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	18.80			18.80
02/01/2017	3358	WALMART INK & PAPER	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	67.82			67.82
02/02/2017	1308	WESTLAKE HEAT LAMPS/SAND	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	77.66			77.66
03/08/2017	3379	INK& PAPER + MISCOFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	118.75	118.75		0.00
04/03/2017	3397	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	39.20	39.20		0.00
04/04/2017	3398	LIEN REC FEES =10800 + POSTAGE 496	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	112.96	112.96		0.00
04/04/2017	3399	RICHMOND MILEAGE (40M @ .50)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	20.00			20.00
04/10/2017	3402	WALMART \$7700 INK & PAPER WESTLAKE-CAM ADAP \$2064	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	97.64	97.64		0.00
04/12/2017	3403	CO107E =\$324 CHL FWC=2300 C/O 112 =760 OFFSUP =539 SNOW P/US\$934 STPMAINT= 497	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	91.28	81.28 (5)	10.00	0.00
04/15/2017	3406	WESTLAKE - PROPANE - SAND 4260 * - WEED SPRAY TRF + WESTLAKE \$7711 MOW GAS \$2318	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	142.89	143.53		(0.64)
04/15/2017	3409	MORROW LBR (~~~ SOUTH KENNETH)	(9) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	59.39	59.39		0.00
04/19/2017	3411	WESTLAKE WEED SPRAY-STP	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	73.25	73.29		(0.04)
04/19/2017	3413	ASHLOCK SIGNS WARN. SIGNS STP	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	180.00	180.00		0.00
05/05/2017	3422	POSTAGE \$3920 OFF. SUR \$1304	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	54.19			54.19
05/07/2017	3423	PRINTER/DNR PHOTOS +	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	90.00			90.00
05/09/2017	3428	NASCO-STPSLUDGEANALYZER (FOR DNR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	225.00			225.00
05/26/2017	3435	RICHMAND MAY 15,19,26,29 8000 STP WEEDS = 2639 OFFICE SUP = 2796 FILE (3) ORO = \$7500	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	209.35	108.35 (6)	21.00	80.00
06/03/2017	3448	POSTAGE 1911 ENVELOPES 2342	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	42.53			42.53
06/06/2017	3449	WALMART PRINT INK	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	57.59	57.59		0.00
06/22/2017	3456	WALMART 11016 DG=646 PHOTO PAPER+INK+OFFICE S.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	116.62	116.62		0.00
07/03/2017	3468	RESIDENT MEMO COPIES \$2000 POSTAGE \$3920	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	59.20	59.20		0.00
07/05/2017	3470	WEB SITE PRG (5 YRS) "EXESTATES.COM"	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	174.89	174.89		0.00
07/28/2017	1321	DISPOSAL COURTNEY ROAD LANDFILL 6MO + ROAD CLEAN-UP	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	231.55			231.55
08/09/2017	3488	MISC REP PARTS + STP	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	60.50	60.50		0.00
08/09/2017	3489	POSTAGE+	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.28	40.28		0.00
08/24/2017	3492	WALMART - PRINTER INK	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	84.72	84.72		0.00
08/28/2017	3497	FILED(2)ORD + 40 MILES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	72.00	52.00		20.00
09/05/2017	3510	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	39.20	39.20		0.00
09/08/2017	1006	RE-PAY INITIAL DEPOSIT 12-23-16	Equity - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00		(7)	100.00
10/03/2017	3525	O'REILLY (STP CONSUMABLES)	General - Bank A	Gary Fesenmeyer Sr.	44.54	44.54		0.00

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10/03/2017	3527	MILEAGE \$20.00 RICHMOND COURT-- COPIES 750 (3) ORD FILED \$7500	(9) General - Bank A	Gary Fesenmeyer Sr.	102.50	82.50		20.00
10/09/2017	1339	ACE HDWRE PROPANE FOR ROAD CRACK SEALING	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	34.59			34.59
10/09/2017	1340	BATTERY/REPLACE WARANTEE ADV. + HARDWARE	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	34.30			34.30
10/09/2017	1341	NKC = 60M P/U CRACK SEAL MATL @ USCONNELL & ASSOC.	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	30.00			30.00
11/07/2017	3541	PRINTER INK	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	88.45	88.45		0.00
11/07/2017	3542	ENVELOPES, COPYPAPER & MISC.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.06	46.06		0.00
11/07/2017	3543	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	76.80	76.80		0.00
11/07/2017	3544	MISC. HARDWARE-STP	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	44.84	44.84		0.00
11/15/2017	1344	CAPITAL S- ICE CONTROL \$22005 L33 PIPEREPAIR \$15000 SWR	(9) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	370.05			370.05
11/26/2017	3549	WALMART: PRINTER INK + OFFICESUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	134.46	134.46		0.00
12/31/2017	1347	ROADMAINTEXP.	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00			250.00
Total 2017					4,289.60	2,217.04	131.00	1,941.56
01/08/2018	3579	AMAZON + WESTLAKE HDWRE: MATL REPAIR SAND SPREADER	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	81.06			81.06
01/10/2018	3582	NETWORK SOLUTIONS CITY WEB RENEWAL	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	106.95			106.95
01/15/2018	3584	WESTLAKE HDWRE (SANDSPREADERREP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	99.32			99.32
01/16/2018	1354	SNO-PLOW SANDSPDRR FUEL	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.09			46.09
01/17/2018	3585	REP. MAT'L (L2/ 3+MISC)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	60.26			60.26
01/31/2018	3589	WG= 15.65 DG= 11.34 WM=125.98 OFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.97	149.97		1.00
01/31/2018	3591	CONSUMABLES(BAT+)	General - Bank A	Gary Fesenmeyer Sr.	44.98	44.98		0.00
02/01/2018	3593	FILING FEE ORD 063009-1	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	27.00	27.00		0.00
02/03/2018	3596	SEWER PLANT MISC (KEYS +)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	17.00	17.39		(0.39)
02/03/2018	1359	SANDSPDRR HDWRE & CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	75.23	75.00		0.23
02/06/2018	3597	xBCF#2 MANDAY RIVERA	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00			40.00
02/08/2018	1360	SAND SPRDRR MAINT	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	39.41	39.41		0.00
02/12/2018	1361	CONSUMABLES HYDOIL + TARP	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	61.01	61.01		0.00
02/12/2018	1362	BRG @REAR of SANDSPREADER	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	16.99	16.99		0.00
02/12/2018	3603	STP BLOWERS AIR FILTERS	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	60.98	60.98		0.00
02/12/2018	3604	SEWERS SYS-CONS JETTER REP.	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	83.76	83.76		0.00
02/12/2018	3629	(8) OPER KEYS	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	4.34	4.34		0.00
02/22/2018	3607	STP BLWR BELTS \$3544 OFF.SUP. \$1700	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	52.94	52.92		0.02
02/23/2018	1373	SNO PLOW FUEL+ FRZ PROTECT	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	117.74			117.74
02/24/2018	3608	STP WL =BLOWER BELTS + \$1741 OFFICE SUPPLY= \$1427+	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	31.68	31.68		0.00
02/24/2018	1374	WL=752 KEYS S- /HOPPER/HEAT/LAMPS	(9) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	7.52			7.52
03/01/2018	3616	~ MANDYRIVERA BCF#2	(8) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	45.00			45.00
03/11/2018	3860	(8) LOT 2 MAIN REF. PARTS	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	36.34	36.34		0.00
03/22/2018	3631	#1 L80 SWR BLOCK REMOVE TREE FOR ACCESS	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00			275.00
03/23/2018	3632	WESTLAKE ACE HDWRE (STP GATE HDWRE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	119.20	119.20		0.00
03/25/2018	3634	#2 L80SWRREP. (REMOVE TREEFORACCESS)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00			275.00
03/28/2018	3635	CITY CHECKS (300)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.30	49.95		(3.65)
03/28/2018	3636	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00	40.00		0.00
04/03/2018	3642	REF MANDY RIVERA-BCF (SEE CAD CHK TO STATE FARM)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	85.00			85.00
04/03/2018 (10)	3643	REF MANDY RIVERA-BCF#2	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	40.00			40.00
04/11/2018	3645	(JASON KINCAID) FILED(8)LIENS @ RECORDERS OFFICE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	193.00	193.00		0.00

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05/01/2018	3655	(8) MANDY RIVERA BCF #2	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00			40.00
05/02/2018	3656	(11) POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	50.00	50.00		0.00
05/14/2018	3667	(8) WESTLAKE/DOLLARGEN (OFFICE SUPPLY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	28.51	28.51		0.00
05/14/2018	3668	STP (BLWR/F ;WEEDKILL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	65.76	65.76		0.00
05/22/2018	3672	STP BLOWER WESTLAKE MOUNT MAT'L	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	21.78	21.78		0.00
05/22/2018	3674	O'REILLY(BELT -CONSUMABLE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	46.64	46.84		(0.20)
05/22/2018	3675	WESTLAKE(BLOWER BELTS-STP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	25.01	25.01		0.00
07/10/2018	3703	(8) L80 EXP -MISC.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	42.11	42.11		0.00
07/22/2018	3712	PRINTER INK + 1 BOX FOLDERS	General - Bank A	Gary Fesenmeyer Sr.	198.00	198.00		0.00
07/28/2018	3715	CONSUMABLES O'REILLY REPLACE SUCT. HOSE AUTO ZONE MOWER PARTS	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	147.00	147.00		0.00
07/28/2018	3716	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	99.40	66.10		33.30
07/28/2018	3717	CONSUMABLES (OLD REC PROPANE + HYD. OIL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	198.85	198.85		0.00
07/28/2018	3718	OFFICE SUPPLIES(DOLLAR GEN'L BATTERIES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	74.32	74.32		0.00
08/29/2018	3733	CLEAN OFFICE & STORAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	153.00			153.00
08/31/2018	3734	SUB EXP	General - Bank A	Gary Fesenmeyer Sr.	225.00			225.00
09/12/2018	3743	FILING FEES ORD.#82809 63018,9-060103, 121109-1, 6152018,6 +COPYOFLEINL24 & MILEAGE TO RICHMOND & BACK TRF TO PAVING FUEL - SNO PLOW	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	179.00	159.00		20.00
10/04/2018	3753	OFFICESUPPLY/REC.	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	55.27	55.27		0.00
10/24/2018	3764	STP MAINT.&REPAIR MAT'L.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.96	185.96		0.00
10/25/2018	1395	SNO PLOW BAT + CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	207.99			207.99
10/25/2018	3767	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	23.95	23.95		0.00
10/25/2018	3768	TCH REPAIR MAT'L.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	345.71	315.71	(12)	30.00
11/17/2018	3785	(8) PRINT INK+OFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	93.46	43.56	(13)	49.90
11/27/2018	1398	FINISHLINE - 2 TICK. SNO PLOW FUEL	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	96.95	96.03		0.92
12/07/2018	3793	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00	40.00		0.00
12/07/2018	3794	OFFICE SUP.(INK-ENVEL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	66.27	66.27		0.00
12/07/2018	3795	PROPANE-FREEZE PROTECTION +HDWRE - 100# TANK RIGGING	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	130.67	130.67		0.00
12/07/2018	3796	(11) STP BLWR BELT	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	16.34	16.34		0.00
12/26/2018	3815	L22 PIPE FTGS & MISC. MORROW & SONS	General - Bank A	Gary Fesenmeyer Sr.	39.14			39.14
12/26/2018	3816	ACCESS L144 MH - REM TREES & BRUSH	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00			150.00
Total 2018					5,619.40	3,394.23	79.90	2,145.27
01/05/2019	1400	1500 WATT GENERATOR	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00			150.00
03/07/2019	3849	(8) RAY CO. RECORDER LIEN FILING	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	24.00			24.00
03/07/2019	3850	2018/19 SANDFREEZE PROTECT+	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	353.96	526.04		(172.08)
03/07/2019	3851	OFFICE - MISC	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	23.29	27.05		(3.76)
03/11/2019	3856	STP - BLWR BELTS-MISC 3-31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	48.90	48.90		0.00
03/11/2019	1415	SNOW PLOW FUEL & CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	114.25	114.25		0.00
03/11/2019	1416	SNOWPLOW FUEL ,FREEZE PRO, CONS	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	69.05	64.20	(14)	4.85
03/11/2019	1417	MISC.CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	172.26	170.57		1.69
03/11/2019	3857	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	101.05	101.05		0.00
03/11/2019	3858	(11) OFFICE SUPPLY - WALMART	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.00	49.97		(3.97)
03/11/2019	3859	WESTLAKE-TCH REPAIR	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	84.98	84.98		0.00
04/04/2019	3870	REF. MANDY R. ADV. PYMT.	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	45.00			45.00
04/22/2019	3875	O'REILLY- MOWER BELT (CONSUMABLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.31	40.31		0.00
05/13/2019	3886	(8) CONSUMABLES (DSL)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	26.79	26.79		0.00

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05/13/2019	3887	(OLD TICKET) SNO PLOWPARTS	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	17.35	17.35		0.00
05/13/2019	3888	OFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	28.33	28.33		0.00
05/13/2019	3889	CONSUMABLES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	16.45	14.77		1.68
05/13/2019	3890	WESTLAKE - EXT. CORD	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	19.60	19.60		0.00
05/13/2019	3891	#190503 (MHREPAIR MAT'L.)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	61.39	61.39		0.00
05/13/2019	3892	OFFICESUP.-WALMART	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	79.37	79.37		0.00
05/20/2019	3900	#190503 R-TRIP KEARNEY (PICK UP PIPE & FITTINGS)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	9.50			9.50
07/05/2019	3917	REF. MANDY R.-BILLING CLK FEE (L.P.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	125.00			125.00
08/08/2019	3936	ACE HARDWARE - TCH REPAIR - OFFICE SUP.	General - Bank A	Gary Fesenmeyer Sr.	83.62	83.62		0.00
08/08/2019	3937	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	44.00			44.00
08/08/2019	3942	(8) POSTAGE 7/12 7/7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	22.30	22.30		0.00
08/17/2019	3943	BLOWER BELTS & MISC CONSUMABLES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	114.85	110.59		4.26
08/23/2019	3940	ACE HW (CONSUMABLES TRIMMER)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	31.12	31.12		0.00
08/23/2019	3941	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	44.00	44.00		0.00
08/23/2019	3944	OFFICE SUPPLIES - WALMART	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	58.84	58.84		0.00
08/29/2019	3945	WALMART INK & PAPER	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	93.73	92.98		0.75
09/30/2019	3693	(8) OFFICE SUPPLY	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	30.37	30.37		0.00
10/07/2019	3710	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	33.00	33.00		0.00
10/10/2019	3711	MILEAGE P/U SEALCORE CRACK FILLER AT McCONNELL&ASSOC.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	30.00			30.00
10/17/2019	3715	RET CASH FLOW ADV REF GF# 1364	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00			300.00
10/17/2019	3716	TRF CS MAT'L P/U MILEAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	30.00			30.00
11/07/2019	1001	OFFICE SUPPLIES PER RECEIPTS	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	197.56			197.56
11/08/2019	1442	ROAD MAINT - CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	84.96	84.96		0.00
11/08/2019	3653	(8) STP MAINT - MISC	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	136.90	131.47		5.43
11/09/2019	3656	(11) POSTAGE +	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	53.89	53.89		0.00
11/09/2019	1443	ROADSIDE MAINT MAT'L.	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	104.95	87.79		17.16
11/13/2019	1444	#191004 (ROAD MAINT) BAL 1015	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	160.00			160.00
11/16/2019	1002	CHLOR MAIN GATE HARDWARE	General - Bank B	Gary Fesenmeyer Sr.	86.38			86.38
12/09/2019	3664	(8) ADV-MANDY RIVERA (REF AUTO INSCK#	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	125.00			125.00
Total 2019					3,522.30	2,339.85	4.85	1,177.60
		REF MANDY R. BCF ADV FOR CAR INS Rd EDMONDS STATE						
01/10/2020	3677	(8) FARM \$13971=10-20	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00			125.00
01/31/2020	1015	CITY ADMIN FEE	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
03/01/2020	1023	CITY ADMINISTRATOR FEE	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
04/01/2020	3760	(8) CITY ADMINISTRATOR FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
05/01/2020	3778	(8) CITY ADMINISTRATOR FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
06/01/2020	3796	(7) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
07/01/2020	3806	(11) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
08/01/2020	3825	(8) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
09/01/2020	3844	(8) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
10/01/2020	3858	(7) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
11/04/2020	3878	(8) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
11/12/2020	3882	PAYMENT FOR HP COMP (SCOTT) PER REC	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	300.00			300.00
12/03/2020	3897	(8) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	300.00	300.00	(15)	0.00

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					Amount	Shown on Invoice, if Applicable		
12/26/2020	3910 (8)	SNOW PLOW P/U INS DEPOSIT	General - Bank A	Gary Fesenmeyer Sr.	184.40			184.40
Total 2020					3,909.40	3,300.00	0.00	609.40
01/02/2021	3912	ADMIN FEE-JAN'21	General - Bank A	Gary Fesenmeyer Sr.	300.00	300.00	(15)	0.00
02/01/2021	3938 (8)	CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	300.00	300.00	(15)	0.00
03/01/2021	3962 (8)	CITY ADMIN FEE (SUB-CONTRACTOR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
04/01/2021	3983	CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00		0.00
Total 2021					1,200.00	1,200.00	0.00	0.00
Total Payments					\$ 28,998.36	12,619.23	215.75	16,163.38

- (1) Insignificant amounts (less than \$2) of overpayments were not shown.
- (2) The bank could not provide check images; however, the details of the checks were obtained from the electronic accounting system.
- (3) The bank could not provide check images; therefore, we could not determine who signed these checks. However, the former Mayor/City Administrator indicated in a recorded interview that he typically signed city checks.
- (4) The date listed on this check was 11/31/16 in error and date was likely 11/30/16 or 12/1/16.
- (5) One of the invoices reimbursed totaled \$41.91 with a \$5 coupon applied and another invoice totaled \$9.34 with a \$5 coupon applied. Only \$36.91 and \$4.34 were paid related to these purchases, resulting in an overpayment of \$10.
- (6) One of the invoices reimbursed totaled \$6.39, but included a \$1 check payment fee and showed a check payment of \$26.39, with \$20 cash back. The items purchased only cost \$5.39 on this invoice, resulting in an overpayment of \$21.
- (7) This payment appears to be a duplicate payment of check number 3338 issued on December 30, 2016, for \$100, and as a result, is an overpayment of \$100.
- (8) This check was issued out of numerical sequence.
- (9) Portions of the check memo line, indicated by ~ were not legible; therefore, the wording is not known.
- (10) The check was dated April 3, 2011, but cleared the bank on April 10, 2018, and was issued in numerical sequence; therefore, the check was likely issued on April 3, 2018.
- (11) This check number is shown twice. The former Mayor/City Administrator ordered 2 sets of checks with the same sequence causing check numbers to be reused.
- (12) One of the invoices reimbursed totaled \$33.11 with 2 coupons applied (one coupon for \$25 and another for \$5), and only \$3.11 was paid, resulting in an overpayment of \$30.
- (13) The invoice totaled \$93.46; however, personal items such as men's cologne, foot cream, and a coffee mug were purchased totaling \$49.90, and should not have been reimbursed.
- (14) One of the invoices submitted for reimbursement included grocery or snack items, and should not have been reimbursed.
- (15) An ordinance signed and approved by Joyce Snider and Gary Fesenmeyer Sr. on November 1, 2019, provided for the City Administrator to be paid a monthly fee for contracted services. The ordinance did not specify an amount. A proposal submitted by Gary Fesenmeyer Sr. dated December 14, 2019, indicated he would be compensated \$300 per month, payable at the end of each month; however it was not signed or approved by the Board.

Legend:

- Paving - Bank A is the city's paving bank account held at Midwest Bank.
- General - Bank A is the city's general bank account held at Midwest Bank.
- General - Bank B is the city's general bank account held at Lawson Bank.