



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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March 29, 2012

Mitch Robinson, Mayor
City of Fort Calhoun
110 South 14th Street
Fort Calhoun, NE 68023

RE: Steven Becker Purchases

Dear Mayor Robinson:

On March 9, 2010, you requested the Auditor of Public Accounts (APA) conduct an investigation and perform audit procedures specifically concentrating on purchases and charges made with public funds by Steven Becker, a former city employee, during the period of January 1, 2009, through January 13, 2012.

Staff from the APA met with Linda Welsher, City Clerk, on March 13, 2012, to examine purchase invoices and charges made by Mr. Becker for the time period identified above. Mr. Becker worked as the Maintenance Supervisor for the City and was authorized to purchase and charge items related to maintenance of the City. These purchases were all paid by the City of Fort Calhoun.

From the information provided and inquiries with the City of Fort Calhoun staff (staff), the APA noted the following:

- The City owned the following vehicles during the period of January 1, 2009, through January 13, 2012:
 - 2011 Dodge Charger (Police)
 - 2010 Ford F250 Pickup
 - 2010 Caterpillar Skid Steer Loader (Leased)
 - 2008 Chevrolet Impala (Police) (Traded-in for 2011 Dodge Charger May 2011)
 - 2008 Ford F250 Pickup
 - 2001 Elgin Street Sweeper
 - 1999 Ford F450 Dump Truck
 - 1996 Ford F250 Pickup (Sold December 2010)
 - 1994 "Traffic" (Radar) Trailer (Gave to Washington County Sheriff's Department November 2011)
 - 1992 Ford 345C Tractor/Loader
 - 1988 Ford F250 Pickup
 - 1980 Chevrolet C60 Sludge Truck

- Per the Nebraska Department of Motor Vehicle records, Steve Becker, or his family, owned the following vehicles during the period of January 1, 2009, through January 13, 2012:
 - 2004 FourWinds Travel Trailer (RV)
 - 2003 Ford Escape
 - 2002 Ford Ranger (Daughter)
 - 1997 Chevrolet Blazer
 - 1995 9.00' Daytona
 - 1995 Pontiac Grand Am
 - 1994 8.33' Bombardier Corp (Fiberglass) Boat
 - 1994 Chevrolet Camaro
 - 1991 9.00' Kawasaki Motors Boat
 - 1991 Dodge Shadow
 - 1989 Ford Ranger
 - 1980 18.00' Chrysler Boat
 - 1980 Homemade Trailer
 - 1978 Ford Pickup
 - 1972 15.75' Quachita (Aluminum) Boat

- Numerous City purchases were made for vehicle repairs, replacement parts, supplies and other products. Several of these purchases appear to be incompatible with the City vehicles. According to City staff, notes were handwritten on some of the invoice/receipts, per Steven Becker, to indicate the purpose of the purchase. The APA verified with staff that the items purchased were not used or retained by the City. The APA prepared a listing of questioned items, totaling \$4,932.89, which appear to have been for non-City purposes. See **Exhibit 1**.

- The Mayor has identified \$2,012.45 in questionable purchases by Steve Becker; however, based upon available information, the APA could not determine whether those purchases were actually for City use. See **Exhibit 2**.

- The City lacked appropriate internal controls:
 - Invoices were not properly reviewed or verified, as is the City's responsibility, before being paid.
 - Files were not kept on vehicle maintenance performed.
 - Various items purchased were not included on an inventory list.

- Due to the pending criminal investigation (District Court Case CR 12 32), information pertaining to the 1999 John Deere Mower was not looked into by the APA. This case is the State of Nebraska versus Steven R. Becker, Count 1 is for Theft by Deception and Count 2 is for Theft by Receiving Stolen Property. Allegedly, on July 18, 2011, the Fort Calhoun City Council approved the purchase of a new mower, with the understanding that the 1999 F-1145 John Deere Mower would be traded-in. The purchase order for the new mower reflected no trade in allowance and, subsequently, the old mower was removed from City insurance and inventory at the request of Mr. Becker. The old mower was found on Mr. Becker's personal property by the Washington County Sheriff's office and charges were subsequently filed.

Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2010) states, “A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.” Additionally, Neb. Rev. Stat. § 28-512 (Reissue 2010), which addresses “theft by deception,” states, in relevant part: “A person commits theft if he obtains property of another by deception. A person deceives if he intentionally . . . 4) Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.”

The items noted by the APA may not account for all purchases with public funds made by Steven Becker, or other City employees, which may have been for personal use; we disclosed only the items discovered in the information provided to us.

We recommend you review the list of questioned items and contact the City or County Attorney to determine any legal action the City may have for recovering funds related to the questionable items. We also recommend the City implement better procedures when reviewing and paying invoices to ensure the City is only paying for expenses that are for the City or City property.

If you have any questions, please feel free to contact our office.

Sincerely,

Signed Original on File

Mike Foley
State Auditor

Enclosures

cc: Shurie Graeve
Washington County Attorney
1555 Colfax Street
Blair, NE 68008

**Questionable City Purchases
January 1, 2009, through January 13, 2012**

EXHIBIT 1

Part/Supply Description	Purchased From	Purchased Date	Price	Steven Becker's notes of "Item" purchased for	Actual Invoice indicated or APA noted part was compatible with Steve's Personal Vehicles	APA's Reason for questioning item.	Additional Notes
H4666 Halogen Headlamp	Advanced Auto	10/29/2009	\$ 10.49	Street (Sweeper?)	1997 Chevrolet Blazer	Compatible with Steve's personal vehicle not City's	
62009G K Source Mirror	Advanced Auto	10/29/2009	\$ 75.49	Street (Sweeper?)	1997 Chevrolet Blazer	Compatible with Steve's personal vehicle not City's	
VS50312C Gasket Valve Cover	Advanced Auto	12/17/2009	\$ 10.49	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
MS93771 Gasket Intake	Advanced Auto	12/17/2009	\$ 30.19	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
HT2083 Engine Valve Lifter	Advanced Auto	12/17/2009	\$ 51.48	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
ES72794 Head Bolt Set	Advanced Auto	12/28/2009	\$ 41.69	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
80455 3/8" Dr. Torx SktT55 GEARW	Advanced Auto	12/28/2009	\$ 4.89	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
548504 Connector OD 2"IDX2" PRFC	Advanced Auto	12/28/2009	\$ 6.18	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
517200 Clamp HD Muffler 2 in PRF	Advanced Auto	12/28/2009	\$ 10.36	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
RH083 Mirr Replhd Chr 6x9	Advanced Auto	12/28/2009	\$ 14.99	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
4320P Clnr/Dgrsr Prpl Pwr	Advanced Auto	12/28/2009	\$ 6.09	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
HS9510PT2 Gasket Head Set	Advanced Auto	12/28/2009	\$ 78.19	1996 Ford F-250	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	Mayor questioned purchase.
WK1085 Piston Kit	All Seasons Motorsports, Inc.	5/28/2009	\$ 318.27	To repair trash pump	Watercraft/Jet Ski	Compatible with Watercrafts	Per Linda, the city does not own a Jet Ski/Watercraft
007-661 Gasket Kit	All Seasons Motorsports, Inc.	5/28/2009	\$ 78.95	To repair trash pump	Watercraft/Jet Ski	Compatible with Watercrafts	Per Linda, the city does not own a Jet Ski/Watercraft
TB-1211 Silicone Liquid Gasket	All Seasons Motorsports, Inc.	5/28/2009	\$ 18.95	To repair trash pump	Watercraft/Jet Ski	Compatible with Watercrafts	Per Linda, the city does not own a Jet Ski/Watercraft
Bore (Piston Part)	All Seasons Motorsports, Inc.	5/28/2009	\$ 130.00	To repair trash pump	? (purchased w/ other Watercraft/Jet Ski)	Item was purchased at same time other Watercraft parts were purchased/would go with other items	Per Linda, the city does not own a Jet Ski/Watercraft
N/A	All Seasons Motorsports, Inc.	4/15/2010	\$ 300.00		Appears to be a down payment - no Item purchase	There was no item purchased just a payment to a place where other watercraft items have been purchased	Mayor questioned purchase.
295500438 SeaDoo Fuel Float	All Seasons Motorsports, Inc.	8/25/2010	\$ 27.99	Street Sweeper Parts (not compatible)	SeaDoo	Parts for a Boat/Watercraft	Per Linda, the city does not own a Boat/Watercraft
2106-0039	All Seasons Motorsports, Inc.	8/25/2010	\$ 10.95	Street Sweeper Parts (not compatible)	Kill Switch Strap	Parts for a Boat/Watercraft	Per Linda, the city does not own a Boat/Watercraft
A3205?	All Seasons Motorsports, Inc.	8/25/2010	\$ 12.95	Street Sweeper Parts	Unknown (included w/ invoice of SeaDoo parts)	Item was purchased at same time other Boat/Watercraft parts were purchased	Per Linda, the city does not own a Boat/Watercraft
MKBN-3844-SPR Motor Rebuild Kit	All Seasons Motorsports, Inc.	7/19/10?	\$ 105.90	Street Sweeper Parts (invoice date was partly cut off)	SeaDoo or Yamaha	Parts for a Boat/Watercraft	Per Linda, the city does not own a Boat/Watercraft

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Part/Supply Description	Purchased From	Purchased Date	Price	Steven Becker's notes of "Item" purchased for	Actual Invoice indicated or APA noted part was compatible with Steve's Personal Vehicles	APA's Reason for questioning item.	Additional Notes
295500438 SeaDoo Fuel Float	All Seasons Motorsports, Inc.	7/19/10?	\$ 27.99	Street Sweeper Parts (invoice date was partly cut off)	SeaDoo	Parts for a Boat/Watercraft	Per Linda, the city does not own a Boat/Watercraft
COM20110 120W Laptop Adapter	Batteries Plus	4/26/2010	\$ 84.99	Maintenance does not have a Laptop	N/A	City only owns 1 laptop which he would not be purchasing items for	Per Linda, Maintenance does not have a laptop
XTA16CL-B-BS Battery x 3	Batteries Plus	5/11/2010	\$ 195.00	For the Sewer	Watercraft/Jet Ski Batteries	Compatible with Watercrafts	Per Linda, the city does not own a Boat/Watercraft
BR38 Wheel Bearing	Bi-State	1/9/2009	\$ 33.40		Ford Ranger (Bought 3 sets for the '96 F250 (2 sets reasonable) also compatible w/ his vehicles	Purchased 3 sets - would only need 2 sets (at most)	
DAYCO 5060820 P/COG Belt	Bi-State	3/13/2009	\$ 26.50	1988 Ford F-250 (not compatible)	Ford Ranger	Compatible with Steve's personal vehicle not City's	
BF966 Fuel Filter	Bi-State	6/12/2009	\$ 11.58	1996 Ford F-250 (not compatible)	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	
B2 Oil Filter	Bi-State	6/12/2009	\$ 10.02	1996 Ford F-250 (not compatible)	Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	
STD AL480 Distributor Cap	Bi-State	9/18/2009	\$ 54.32	2001 Elgin Street Sweeper (not compatible)	? (would be used w/ other parts purchased)	Purchased to use w/ other items, that were not compatible w/ City's vehicle	Mayor questioned purchase.
STD AL168 Distributor Rotor	Bi-State	9/18/2009	\$ 7.92	2001 Elgin Street Sweeper (not compatible)	? (would be used w/ other parts purchased)	Purchased to use w/ other items, that were not compatible w/ City's vehicle	Mayor questioned purchase.
AL118X Condenser	Bi-State	9/18/2009	\$ 7.76	2001 Elgin Street Sweeper (not compatible)	Old Vehicle?	Not compatible with City's vehicle	Mayor questioned purchase.
AL5486XP Ignition Points	Bi-State	9/18/2009	\$ 13.39	2001 Elgin Street Sweeper (not compatible)	Old Vehicle?	Not compatible with City's vehicle	Mayor questioned purchase.
AIR E2094S Fuel Pump	Bi-State	10/8/2009	\$ 169.24	1996 Ford F-250 (not compatible)	Ford Ranger	Compatible with Steve's personal vehicle not City's	Mayor questioned purchase.
MS93771 Manifold Set	Bi-State	1/8/2010	\$ 31.55	1999 Ford F-450 (not compatible)	Ford Ranger	Compatible with Steve's personal vehicle not City's	Mayor questioned purchase.
13959 Thermostat	Bi-State	1/8/2010	\$ 6.43	1999 Ford F-450 (not compatible)	Ford Ranger	Compatible with Steve's personal vehicle not City's	Mayor questioned purchase.
35404 Water Outlet Gasket	Bi-State	1/8/2010	\$ 2.68	1999 Ford F-450 (not compatible)	Ford Ranger	Compatible with Steve's personal vehicle not City's	Mayor questioned purchase.
K5335 Ball Joint	Bi-State	1/15/2010	\$ 56.94	1988 Ford F-250 (not compatible)	1997 Chevrolet Blazer	Compatible with Steve's personal vehicle not City's	Mayor questioned purchase.
K5320 Ball Joint	Bi-State	1/15/2010	\$ 67.33	1988 Ford F-250 (not compatible)	1997 Chevrolet Blazer	Compatible with Steve's personal vehicle not City's	Mayor questioned purchase.
GEE 9007 S/B Lamp	Bi-State	3/3/2010	\$ 5.87	(Registered under Amanda)	2002 Ford Ranger (Invoice referenced vehicle)	Invoice referenced a Vehicle not owned by the City	
MON 34684 Shocks	Bi-State	4/1/2010	\$ 87.20	1988 Ford F-250 (not compatible)	?	Not compatible with City's vehicle	
Grote 45252 - Single Bulbs	Bi-State	4/1/2010	\$ 5.96	1988 Ford F-250 (not compatible)	Trailer Light	Excessive amount bought (City only owned 1 "Traffic" (Radar) Trailer)	Per Linda, the City only owned a "Traffic" (Radar) Trailer
MS93771 Manifold Set	Bi-State	5/26/2010	\$ 29.99	1988 Ford F-250 (not compatible)	Ford Ranger	Compatible with Steve's personal vehicle not City's	Mayor questioned purchase.

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Marine 635 CA 3 yr	Bomgaars	4/2/2009	\$ 49.99		Jet Ski Battery	Compatible with Watercrafts	Per Linda, the city does not own a Jet Ski/Watercraft
95974 LED Trailer Light	Harbor Freight Tools	1/14/2009	\$ 39.99	Dump Truck	Trailer Light	Package indicated lights were for Boat Trailer	Per Linda, the City only owned a "Traffic" (Radar) Trailer. Mayor questioned purchase.
94137 Submersible Trailer LED Lights	Harbor Freight Tools	5/15/2009	\$ 49.99	Dump Truck	Trailer Light	"Traffic" (Radar) Trailer would not need submersible lights	Per Linda, the City only owned a "Traffic" (Radar) Trailer
95974 LED Trailer Light	Harbor Freight Tools	3/11/2010	\$ 39.99	Supplies (all)	Trailer Light	Package indicated lights were for Boat Trailer	Per Linda, the City only owned a "Traffic" (Radar) Trailer. Mayor questioned purchase.
94137 Submersible Trailer LED Lights x 2	Harbor Freight Tools	5/12/2010	\$ 79.98	N/A	Trailer Light	"Traffic" (Radar) Trailer would not need submersible lights	Per Linda, the City only owned a "Traffic" (Radar) Trailer
21755 Max Air Flow Control Valve	O'Reilly's	6/26/2009	\$ 25.99	1996 Ford F-250 (not compatible)	?	Not compatible with City's vehicle	
60-1311 CV Half-Shaft Assembly	O'Reilly's	1/15/2010	\$ 134.99	1996 Ford F-250 (not compatible)	1997 Chevrolet Blazer	Compatible with Steve's personal vehicle not City's	Steve wrote over vehicle on invoice it was purchase for ????? Mayor questioned purchase.
74-50011 Mass Air Flow Sensor	O'Reilly's	2/3/2010	\$ 149.99	1996 Ford F-250 (not compatible)	Ford Ranger	Compatible with Steve's personal vehicle not City's	Mayor questioned purchase.
741-844 Window Regulator	O'Reilly's	3/18/2011	\$ 83.99	1980 Chevrolet Sludge Truck (not compatible)	1997 Chevrolet Blazer	Compatible with Steve's personal vehicle not City's	Mayor questioned purchase.
800 CCA 6 yr 12 Volt Battery	Bomgaars	1/21/2009	\$ 74.99		Battery	Excessive amount Purchased	
600 CCA 3 Year 6 Volt Battery	Bomgaars	9/10/2009	\$ 74.99		Battery	Commonly used in Golf Carts	Mayor questioned purchase.
610 CCA 5 Year 12 Volt Battery	Bomgaars	10/2/2009	\$ 59.99		Battery	Excessive amount Purchased	
700 CCA 5 Year 12 Volt Battery	Bomgaars	4/20/2010	\$ 69.99		Battery	Excessive amount Purchased	
650 CCA 6 years 12 Volt Battery	Bomgaars	7/13/2010	\$ 59.99		Battery	Excessive amount Purchased	Mayor questioned purchase.
SLI31SA 18/30 12 Volt Battery x 3	Batteries Plus	8/6/2010	\$ 246.00		Battery	Excessive amount Purchased	Mayor questioned purchase.
550 CCA 5 Year 12 Volt Battery	Bomgaars	8/31/2010	\$ 69.99		Battery	Excessive amount Purchased	Mayor questioned purchase.
800 CCA 6 yr 12 Volt Battery	Bomgaars	1/10/2011	\$ 89.99		Battery	Excessive amount Purchased	Mayor questioned purchase.
700 CCA 130 RC 12 Volt Battery	Bomgaars	9/19/2011	\$ 84.99		Battery	Excessive amount Purchased	
Jumpstart Peak Battery 12 Volt Battery	Bomgaars	10/11/2011	\$ 69.99		Battery	Excessive amount Purchased	
12V 850 CCA 6 yr 12 Volt Battery	Bomgaars	11/2/2011	\$ 99.99		Battery	Excessive amount Purchased/Mainly used in Watercrafts	
2 Cycle Quicksilver Mercury Marine	Bomgaars	5/27/2009	\$ 26.99		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	
2 Cycle Quicksilver Mercury Marine	Bomgaars	6/1/2009	\$ 26.99		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	
2 Cycle Quicksilver Mercury Marine	Bomgaars	6/18/2009	\$ 26.99		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	

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EXHIBIT 1

Part/Supply Description	Purchased From	Purchased Date	Price	Steven Becker's notes of "Item" purchased for	Actual Invoice indicated or APA noted part was compatible with Steve's Personal Vehicles	APA's Reason for questioning item.	Additional Notes
2 Cycle Quicksilver Mercury Marine	Bomgaars	7/2/2009	\$ 26.99		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	
2 Cycle Quicksilver Mercury Marine	Bomgaars	8/7/2009	\$ 26.99		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	
2 Cycle Quicksilver Mercury Marine x2	Bomgaars	5/3/2010	\$ 53.98		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	
3 Cycle Quicksilver Mercury Marine x2	Bomgaars	5/18/2010	\$ 53.98		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	
2 Cycle Quicksilver Mercury Marine	Bomgaars	6/9/2010	\$ 26.99		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	
2 Cycle Quicksilver Mercury Marine	Bomgaars	6/25/2010	\$ 24.29		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	
2 Cycle Quicksilver Mercury Marine	Bomgaars	9/23/2010	\$ 26.99		1 Gallon - 2 Cycle Marine Oil	Excessive amount Purchased/Mainly used in Watercrafts	
Lubeforce 80-W90	Bomgaars	4/20/2010	\$ 49.49		5 Gallon	Mainly used in Watercrafts or ATVs	
Well Pump	Bomgaars	4/24/2009	\$ 189.99	N/A		Could not be located when asked about purchase	Per Linda, this item is not in the City's inventory
Well Pump	Bomgaars	5/17/2011	\$ 179.99	N/A		Could not be located when asked about purchase	Per Linda, this item is not in the City's inventory
Ceiling Fan	Home Depot	12/7/2011	\$ 46.97	N/A		Was informed no fan was installed on City property	Per Linda, a ceiling fan was never installed on city property
66619 800/900W Portable Generator	Harbor Freight Tools	8/27/2010	\$ 88.99	N/A	Portable Generator	Was informed Steve took this when he left	Per Linda (Ft. Calhoun Secretary) he took this with him when he left
314423 Motion Sensor Lights x 2	Home Depot	10/25/2009	\$ 69.94	N/A	Outdoor Motion-Sensing Security Lights	Was informed no Motion Lights were installed during this time/after the purchase	Per Linda, City only has 1 installed over 4 years ago & Motion switches
Charger Battery 2 Amp/50 Amp 12V	Bomgaars	9/2/2009	\$ 49.99	N/A		Item was not on inventory list	Per Linda, this item is not in the City's inventory
Total			\$ 4,932.89				

These items were paid by Fort Calhoun and purchased by Steve Becker. They appear not to be compatible with City owned vehicles, or the City staff were unable to locate item on City property. Resulting in items being Questionable City purchases.

Fort Calhoun Invoices Questioned by the Mayor

EXHIBIT 2

Mayor Questionable Parts/Items Purchased - APA Could Not Determine Purchase Was NOT For City Use.

Part	Purchased From	Date Purchased	Price	APA Explanation of Compatability w/ Vehicle indicated or City Work
7756-3 Alternator	Bi-State	2/11/2010	\$ 179.99	1996 F-250 Item could be compatible w/ City vehicle
MPC ES2728L Tie Rod End	O'Reilly	2/7/2010	\$ 16.99	1988 F-250 Item could be compatible w/ City vehicle
CRC 401232 Head Gasket, Block Repair (32oz)	Bi-State	2/12/2010	\$ 17.20	Not car specific
Spray Paint, 2x Painter's 12oz Kona Brown x 2	Bomgaars	2/17/2011	\$ 7.98	Items could be used in the course of normal maintenance work.
Spray Paint, Universal 12 oz Espr Brown	Bomgaars	2/17/2011	\$ 6.99	Items could be used in the course of normal maintenance work.
3360 18x8.5-8 Turf Saver x 2	Country Tire Service Cntr	4/6/2011	\$ 120.68	Not car specific
F3TZ 3105 F: Spindle	Woodhouse	1/13/2009	\$ 394.80	Not car specific
Spray Paint	Bomgaars	2/17/2011	\$ 16.00	Items could be used in the course of normal maintenance work.
3.6 Volt Motorola Cell Battery	Batteries Plus	3/17/2010	\$ 28.00	Per Linda there were three cell phone batteries purchased for workers.
Invoice for wiring tools and supplies	Mouser Electronics	2/13/2011	\$ 52.10	Items could be used in the course of normal maintenance work.
Invoice for Truck Repairs	NAPA	3/16/2007	\$ 49.10	Items were purchased outside timeframe.
Receipt for hose clamps and welding wire	Harbor Freight	4/28/2010	\$ 62.02	Items could be used in the course of normal maintenance work.
Receipt for various tools	Harbor Freight	10/29/2007	\$ 81.27	Items were purchased outside timeframe.
Receipts for Alternators, Brake Rotors, Seat Covers	First Call	8/29/08, 9/3/08	\$ 235.95	Items were purchased outside timeframe.
Appears to be for paint for a bus	Bi-State	10/13/2010	\$ 229.49	Items could be used in the course of normal maintenance work.
Resin for Adhesives	Bi-State	10/22/2009	\$ 29.42	Items could be used in the course of normal maintenance work.
Paint and Supplies	Bi-State	3/8/2010	\$ 97.88	Items could be used in the course of normal maintenance work.
Various Supplies	Bomgaars	7/30/10 - 8/9/10	\$ 206.02	Items could be used in the course of normal maintenance work.
15W-40 oil (1 gallon) x 2	Bi State Motor Parts	9/22/2009	\$ 30.80	Not Car Specific - used in diesel engine
Green Antifreeze Polar (1 gallon) x 2	Bi State Motor Parts	9/22/2009	\$ 17.90	Not car specific
Green Antifreeze Polar (1 gallon) x 2	O'Reilly	12/2/2009	\$ 19.98	Not car specific
14" Wiper Blade	Advance Auto Parts	10/29/2009	\$ 8.99	Item could be compatible w/ City vehicle
18" wiper Blade x 2	Advance Auto Parts	10/29/2009	\$ 17.98	Item could be compatible w/ City vehicle
Wiper Blade x 2	O'Reillys	2/3/2010	\$ 21.98	Item could be compatible w/ City vehicle
18" wiper Blade x 2	Bomgaars	1/10/2011	\$ 17.98	Item could be compatible w/ City vehicle
17" wiper Blade x 2	Bomgaars	1/10/2011	\$ 17.98	Item could be compatible w/ City vehicle
22" wiper Blade x 2	Bomgaars	1/27/2011	\$ 35.98	Item could be compatible w/ City vehicle
Total			\$ 2,021.45	