

**ATTESTATION REPORT
OF THE
VILLAGE OF DAWSON**

OCTOBER 1, 2013 THROUGH APRIL 20, 2015

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Issued on September 29, 2015

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Mary Avery, Assoc. CFE – Special Audits and Finance Manager

Cindy Janssen – Audit Manager

Joan Arnold – Senior Auditor-In-Charge

Rachel Heeney, CFE – Auditor II

Emily Parker – Auditor II

Marielle Saathoff – Auditor

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Nebraska Auditor of Public Accounts

State Capitol, Suite 2303

P.O. Box 98917

Lincoln, Nebraska 68509

Phone: 402-471-2111

VILLAGE OF DAWSON

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VILLAGE OF DAWSON

BACKGROUND INFORMATION

The Village of Dawson (Village) is located in Richardson County, Nebraska. The Village Board of Trustees (Board) is the governmental body that exercises financial accountability and control over activities relevant to the operations of the Village. The Board receives funding from local and State government sources and must comply with the requirements of these funding source entities. Board members are elected by the public and have broad decision-making authority, including the power to levy taxes and to designate management, the ability to exert significant influence over all Village operations, and primary accountability for related fiscal matters.

On April 21, 2015, the Nebraska Auditor of Public Accounts (APA) sent a letter to the Village stating the APA's intent to perform an attestation examination of that political subdivision for the period October 1, 2013, through April 20, 2015. At that time, the Village Attorney had contacted the APA with concerns regarding suspected fraud at the Village.

The former Clerk, Jenny Stutheit, was hired by the Board on January 9, 2013, and held that position until April 2015. The Village has not hired a new Clerk to date. The former Clerk was hired at a rate of \$15 per hour. In October 2013, the Village hired a Board member, Roger Goos, for maintenance work.

During the audit period, the Board was comprised of the following members:

- Bill Koch, Board Chair – starting Dec. 2014
- Charles Laux, Board Chair until Dec. 2014
- Roger Goos
- Phil Fisher
- Jim Nincehelter – Resigned Oct. 2014
- Brian Johnson – Appointed Oct. 2014

The Village paid Dana F. Cole & Company, LLP (Village's CPA) to record its financial activity during the period tested.

The Village maintains the following accounts in American National Bank (Bank) in neighboring Humboldt, Nebraska.

Account Owner per Bank	Account Type per Bank	Account Owner per Bank	Account Type per Bank
Village of Dawson General Account	PF Business Value+	Village of Dawson	Public Funds COD
Village of Dawson Water Bond Account	PF Business Value+	Village of Dawson Sewer	Public Funds COD
Village of Dawson Special Account	Public Funds Savings I	Village of Dawson Street Account	Public Funds COD (closed April 2014)
Village of Dawson Equipment Account	Public Funds Savings I	Village of Dawson Street Account	Public Funds COD (closed April 2014)

At the Village's direction, the Bank provided the APA with requested account information, which was used to prepare the Schedule of Bank Activity, contained herein, and includes the

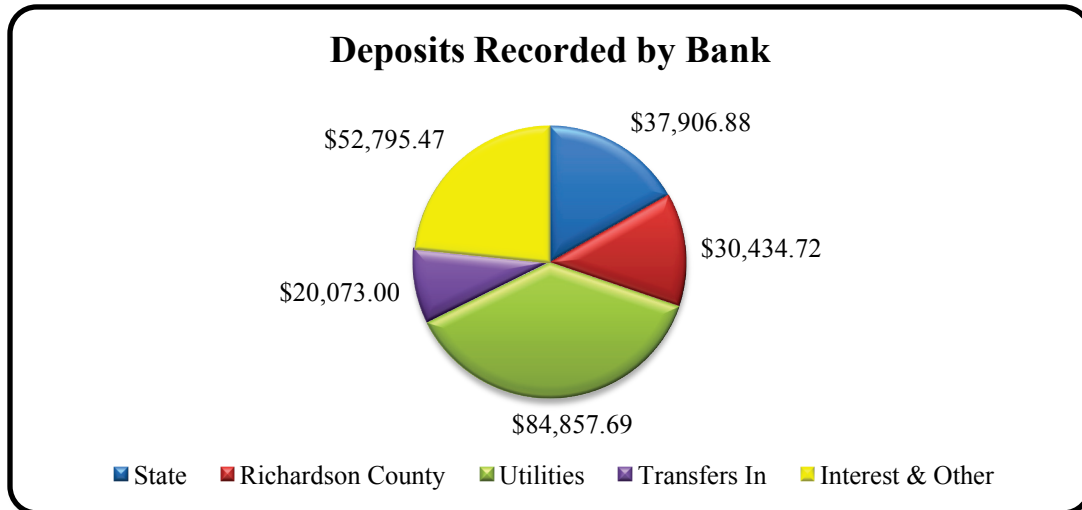
VILLAGE OF DAWSON

BACKGROUND INFORMATION

details of each of the accounts listed above. For security reasons, the account numbers are not published in this report; however, that information is public record and available from the Village upon request.

Financial Overview

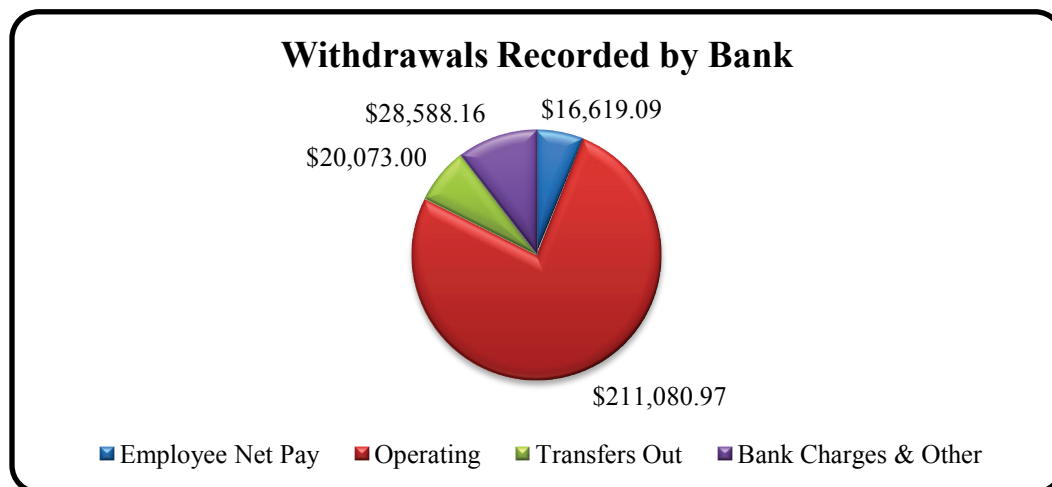
The APA prepared the financial schedule based solely on the financial transactions recorded by the Bank. According to those bank records, the Village deposited a total of \$226,067.76 during the period tested, as illustrated by the following chart:



Note: The majority of the Interest & Other amount includes funds received from Nebraska Public Power District (NPPD) and insurance proceeds.

The amounts received by the Village, as recorded in the bank statements, are detailed in **Exhibit A.**

The Village made withdrawals totaling \$276,361.22 during the period tested, as summarized below:



The amounts paid by the Village, as recorded in the bank statements, are detailed in **Exhibit B.**

VILLAGE OF DAWSON

SUMMARY OF COMMENTS

During our examination of the Village, we noted certain deficiencies and other operational matters that are presented here. By using qualifying words such as “alleged” or “allegedly” in comment to describe certain incidents or activities, the APA seeks to avoid the possibility that a report comment might be mistaken as containing an imputation of criminality. However, utilization of such modifying terms is not meant to indicate a lack of supporting documentation for the report comment or any insufficiency or other shortcoming relating thereto.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

- 1. *Questionable and Possibly Fraudulent Transactions:*** The following is a summary of the questionable and possibly fraudulent Village transactions identified by the APA for the period October 1, 2013, through April 20, 2015:

Description	# of Transactions	Total Questionable Amount
Unauthorized Payments to the Former Clerk *	21	\$26,611.74
Personal Electricity Payments to NPPD	3	\$832.26
Water Receipts Not Deposited	1	\$100.00
Money Order Not Paid to Vendor	1	\$154.50
Unknown Petty Cash Fund	N/A	\$100.00
Total Questionable Transactions		\$27,798.50

* The Clerk appears to have altered the copies of the checks included on the bank statements in an effort to conceal that these checks were made payable to her.

- 2. *Control Environment:*** The Village’s control environment was not conducive to fair and complete financial statements. Due to the size of the Village staff, an adequate segregation of duties was not possible; however, the Board failed to monitor properly the financial activity of the Village to ensure the accuracy and completeness of its financial records.
- 3. *Lack of Adequate Documentation:*** The Village failed to maintain adequate supporting documentation for a number of transactions, including the following:
 - The Village made \$66,746.71 in payments with no documentation or inadequate documentation to support the expense.
 - The Village failed to maintain its ordinances.
 - The Village was unable to produce its Board meeting minutes for March and April 2015.
 - The Village lacked adequate documentation to support its outstanding bond.
 - The Village made payments on behalf of the Dawson Rural Fire District without a written agreement outlining the cost-sharing arrangement between the two entities.
- 4. *Disbursement Processes:*** The APA found a number of issues with the Village’s claims process, including claims paid prior to Board approval, claims paid but not approved by the Board, claims approved by the Board but never paid, and claims paid for inaccurate amounts. The following table summarizes these issues.

VILLAGE OF DAWSON

SUMMARY OF COMMENTS

	Amount Paid	Board Approved Amount	Difference	Number of Claims
Claims Paid Prior to Board Approval*	\$69,441.10	\$69,767.86	(\$326.76)	99
Claims Paid, but Never Approved by the Board	\$60,972.00	\$0.00	\$60,972.00	150
Claims Approved by the Board, but Never Paid (not included in Exhibit B)	\$0.00	\$879.97	(\$879.97)	3
Claims Paid for the Inappropriate Amount	\$4,258.46	\$4,113.46	\$145.00	5
Totals	\$134,671.56	\$74,761.29	\$59,910.27	257

* The variance noted is attributed to the Board authorizing payroll claims for the gross amount, but payment totaling the net amount was made. The appropriate net pay was paid to employees.

The APA also found the following issues related to the Village's disbursements process:

- Twenty-two checks, totaling \$17,638.26, were signed only by the former Clerk.
- Because meeting minutes for March and April 2015 were not available, the APA was unable to determine if the Board approved 18 claims, totaling \$12,426.38, in those months.
- A number of accounting errors were noted, including \$7,227.62 in payments to NPPD, which were coded to the wrong fund.
- The Village lacked policies regarding the reimbursement of employee expenses and employee appreciation gifts. The Village reimbursed the former Clerk \$1,514.44 in mileage expenses for driving from her home to the Village office.
- The Village utilized a debit card, as opposed to using warrants, as required by statute. The Village also allowed non-employees to make purchases using the debit card and to make purchases on account on the Village's behalf.
- The Village did not have contracts or agreements in place for three vendors, who were paid over \$21,000, in total.

5. **Receipt Processes:** The APA found the following issues regarding the process used by the Village to collect amounts owed:

- Because the Village did not maintain its ordinances, the APA was unable to determine if the amounts billed to and collected from its residents were accurate.
- The Village lacked procedures to ensure all residents were properly billed for services provided.
- The Village failed to maintain receipts that were written for payments received.
- The Village was unable to provide the PeopleService customer utility reports that would allow verification of the utility collections and deposits.

6. **Payroll Processes:** The Village lacked adequate procedures regarding its payroll processes, as follows:

- Timesheets or time cards were not used to document time worked for employees, and there was no secondary review or approval of the hours worked, other than by the former Clerk.
- Federal and State income taxes were not calculated correctly in certain situations.

VILLAGE OF DAWSON

SUMMARY OF COMMENTS

- One payroll check was inaccurately paid.
- The Village lacked formal, written policies regarding employee compensation, leave earnings, overtime provisions, and work hours and lunch breaks.
- Ordinances were not available that defined the compensation of Village employees.
- Salaries and job titles were not published in the meeting minutes.
- The hourly rate for one employee was not included in Board minutes
- No contract was on file for the Street Superintendent.

7. *Other Questionable Items:* The APA identified the following other questionable transactions:

- Vacancies of a Board member did not appear to be filled appropriately.
- Inappropriate donations were made to the Dawson Community Improvement Program.
- Sales tax was paid on numerous Village transactions.
- One payment, totaling \$148.34, appeared to be a fraudulent transaction.

8. *Payment of Claims to Trustee:* The Village failed to follow statutory requirements regarding expenditures to the Board Chair's business, Koch's Auto Service.

More detailed information on the above items is provided hereinafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the Village.

Draft copies of this report were furnished to the Village to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Where no response has been included, the Village declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

1. Questionable and Possibly Fraudulent Transactions

The APA identified a significant number of financial transactions from the Village that are highly questionable and could be fraudulent. The following is a summary of those questionable and potentially fraudulent transactions for the period tested:

Description	# of Transactions	Total Questionable Amount
Unauthorized Payments to the Former Clerk *	21	\$26,611.74
Personal Electricity Payments to NPPD	3	\$832.26
Water Receipts Not Deposited	1	\$100.00
Money Order Not Paid to Vendor	1	\$154.50
Unknown Petty Cash Fund	N/A	\$100.00
Total Questionable Transactions		\$27,798.50

* The Clerk appears to have altered the copies of the checks included on the bank statements in an effort to conceal that these checks were made payable to her.

The APA observed a signed confession, dated April 21, 2015, in which the former Clerk admitted to altering bank statements and using Village funds to pay for her personal NPPD bills. The confession was provided to the APA by the Richardson County Sheriff's office.

The issues in the table above are described in more detail below.

Unauthorized Payments to the Former Clerk

Over the course of the review period, a significant number of checks were written to the former Clerk, apparently without Board approval or knowledge. In order to conceal the issuance of these additional payments, the former Clerk appears to have altered the payee on the check images from the bank statements prior to the remittance of these statements to the Village's CPA. The CPA then used these altered statements to enter expenditures into the accounting system.

The APA found 21 checks, totaling \$26,611.74, written to the former Clerk that were altered and made to appear as though they were paid to another individual. Those checks are summarized as follows:

Bank Account	Check Date	Check Number	Altered Payee	Actual Payee	Amount
General	6/1/2014	9056	Office Max	Jenny Stutheit	\$687.08
General	6/2/2014	9057	Sam's Club	Jenny Stutheit	\$653.29
General	6/9/2014	9060	Koch's Auto	Jenny Stutheit	\$262.09
General	6/23/2014	9073	Mark Stephenson	Jenny Stutheit	\$452.49
General	8/18/2014	9104	Davis Plumbing, Heating & Electrical	Jenny Stutheit	\$569.40
General	8/18/2014	9107	NPPD	Jenny Stutheit	\$581.84

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

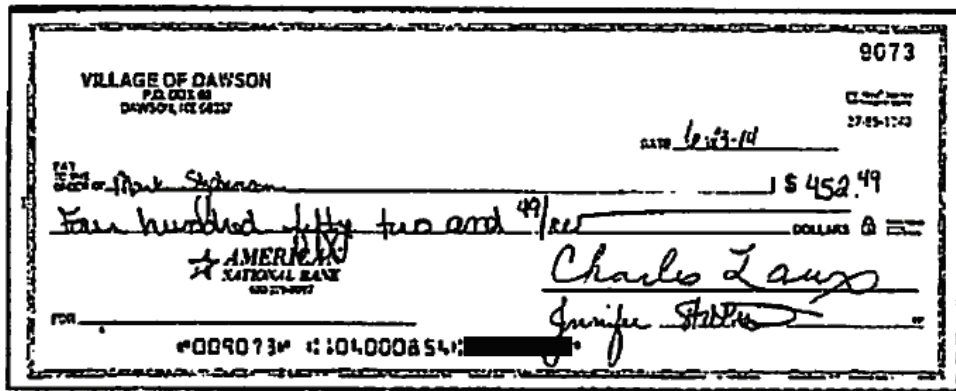
Bank Account	Check Date	Check Number	Altered Payee	Actual Payee	Amount
General	8/15/2014	9112	NPPD	Jenny Stutheit	\$654.77
General	9/3/2014	9115	Merz Farm Equipment	Jenny Stutheit	\$954.24
General	10/1/2014	9147	Seneca Sanitation	Jenny Stutheit	\$885.00
General	10/24/2014	9158	NPPD	Jenny Stutheit	\$450.00
General	10/25/2014	9159	NPPD	Jenny Stutheit	\$743.19
General	11/1/2014	9163	Seneca Sanitation	Jenny Stutheit	\$885.00
General	12/1/2014	9171	NPPD	Jenny Stutheit	\$1,723.29
General	12/1/2014	9174	Midwest Laboratories, Inc	Jenny Stutheit	\$884.93
General	12/21/2014	9190	NPPD	Jenny Stutheit	\$1,375.92
General	2/1/2015	9210	Utility Service Co, Inc	Jenny Stutheit	\$2,428.52
General	2/15/2015	9233	PeopleService	Jenny Stutheit	\$2,715.74
General	3/3/2015	9239	PeopleService	Jenny Stutheit	\$1,580.26
General	3/18/2015	9245	NPPD	Jenny Stutheit	\$2,614.81
General	4/1/2015	9249	Jenny Stutheit*	Jenny Stutheit	\$2,143.19
General	4/8/2015	9266	Jenny Stutheit*	Jenny Stutheit	\$3,366.69
			Total		\$26,611.74

* The altered payee for these items was not available because the Village's CPA received the bank statements for this month directly from the bank and entered them as payable to Jenny Stutheit.

The APA determined that all of the checks noted above were deposited into the former Clerk's personal bank account at American National Bank.

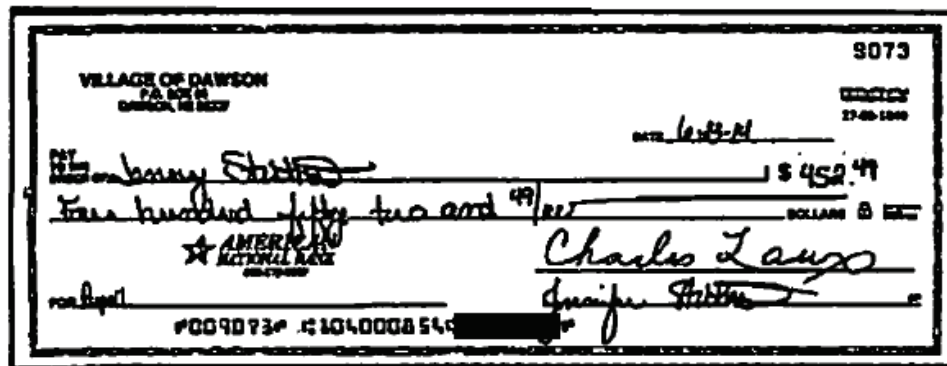
The following is just one example of the checks shown above, which the former Clerk submitted to the Village CPA, compared to the actual checks obtained directly from the Village's bank.

Check number 9073, dated June 23, 2014, totaling \$452.49, was made payable to Mark Stephenson, per the accounting records; however, the actual check was made payable to the former Clerk:



Check# 9073, Amount: 452.49, Date: 6/30/2014

VILLAGE OF DAWSON
COMMENTS AND RECOMMENDATIONS



See **Exhibit C** for copies of all of the altered checks compared to the actual checks to the former Clerk.

Furthermore, Neb. Rev. Stat. § 28-911 (Reissue 2008) makes “abuse of public records” a criminal offense. Subsection (1) of that statute provides as follows:

A person commits abuse of public records, if:

- (a) He knowingly makes a false entry in or falsely alters any public record; or*
- (b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or*
- (c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or*
- (d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.*

Subsection (2) of that same statute defines “public record” to include “all official books, papers, or records created, received, or used by or in any governmental office or agency.”

Under subsection (3) of the statute, “[a]buse of public records is a Class II misdemeanor.”

Having been received and used by the Village, the bank statement in question clearly falls within the definition of “public record” set out in § 28-911(2). Consequently, the possibility exists that the former Clerk’s apparent alteration of that document may have constituted a criminal offense.

Personal Electricity Payments to NPPD

The former Clerk included her own personal electricity bill in the amounts the Village paid to NPPD.

The Village maintains six accounts at NPPD for electricity provided to Village properties, including the Village garage, street lights, and water well. The APA requested documentation from NPPD showing the amounts paid by the Village for the period tested. In reviewing the information provided, the APA found three instances in which the amount paid by the Village was greater than the amount applied to the Village’s accounts. Those are summarized as follows:



VILLAGE OF DAWSON

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GL Date	Check Number	Amount Paid by Village	Amount NPPD applied to Village Accounts	Over (Under) Paid
October 2013	8921 & 8931	\$2,020.06	\$1,805.93	\$214.13
11/20/2013	8947	\$614.02	\$414.89	\$199.13
6/4/2014	9058	\$842.84	\$423.84	\$419.00
Total NPPD Overpayments		\$3,476.92	\$2,644.66	\$832.26

Note: The APA verified with NPPD that the total overpayments of \$832.26 were applied to the former Clerk's personal NPPD account.

The following invoice, which was included in the claims documentation provided to the Board in December 2013, identifies an amount due to NPPD for the former Clerk's personal residence. This invoice appears to have been paid to NPPD by the Village with check number 8947 in November 2013, as noted above.

 Nebraska Public Power District PO BOX 499, Columbus NE 68602-0499		Billing Date: November 13, 2013 Account Number: NPPD-477945-53781 Customer Name: JENNIFER L. STUTHEIT Service Address: 1058 4TH ST HUMBOLDT, NE 68376-6004		Page 1 of 2												
6700 0010 NB RP 13 11142013 NNNNNY 01 002655 0013 JENNIFER L. STUTHEIT 1058 4TH ST HUMBOLDT NE 68376-6004 		Send Payments to: Nebraska Public Power District PO BOX 2860 Omaha, NE 68103-2860 Questions? Concerns? Power Outage? Call 1-877-ASK-NPPD (1-877-275-6773) or visit www.nppd.com														
Due Date: 12/3/13 PLEASE NOTE. Payment in full by the due date is appreciated. Accounts not paid on or before the due date are subject to a \$15 late fee.		Billing Summary <table> <tr> <td>Previous Balance</td> <td>\$428.26</td> </tr> <tr> <td>Payments Received</td> <td>428.26</td> </tr> <tr> <td>Balance Forward</td> <td>0.00</td> </tr> <tr> <td>Net Adjustments</td> <td>0.00</td> </tr> <tr> <td>Current Month's Charges</td> <td>\$199.13</td> </tr> <tr> <td>Total Amount Due</td> <td>\$199.13</td> </tr> </table>			Previous Balance	\$428.26	Payments Received	428.26	Balance Forward	0.00	Net Adjustments	0.00	Current Month's Charges	\$199.13	Total Amount Due	\$199.13
Previous Balance	\$428.26															
Payments Received	428.26															
Balance Forward	0.00															
Net Adjustments	0.00															
Current Month's Charges	\$199.13															
Total Amount Due	\$199.13															

As discussed below in Comment and Recommendation Number 2, the Board does not frequently review invoices or other support for the claims; therefore, the personal payment was not detected by the Board.

Without adequate procedures to ensure Village claims are reasonable and for Village expenses only, there is an increased risk for loss of Village funds.

Water Receipts Not Deposited

The APA determined that \$100 in water deposits made by Village customers was not properly deposited to the Village's bank account.

The Village contracts with PeopleService, Inc. (PeopleService) for its utility services, including the billing and collection of customer utility fees. In most cases, Village residents remit utility

VILLAGE OF DAWSON

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payments directly to PeopleService. Then, on a weekly basis, PeopleService deposits the funds it has received from residents into the Village's general bank account.

However, in some instances, residents pay the \$100 reconnection fee to the Village directly. In such situations, the Village notifies PeopleService of the collection, so the fee can be applied to the customer's account.

The APA received an account listing of the utility amounts collected by PeopleService for the period tested and noted 11 reconnection fees of \$100 each, a total of \$1,100, that were identified as being paid directly to the Village. The APA was able to trace only 10 of the \$100 fees, a total of \$1,000, to a deposit in the Village bank accounts. These payments are summarized below:

Per PeopleService			Per Bank	
Transaction Date	Note	Amount	Date Cleared	Amount
10/21/2013	Deposits Paid In Dawson Office	\$ 100.00	10/15/2013	\$ 100.00
10/21/2013	Deposits Paid In Dawson Office	\$ 100.00	10/15/2013	\$ 100.00
10/24/2013	Deposit Paid In Dawson Office	\$ 100.00	11/4/2013	\$ 100.00
11/4/2013	Deposits Paid @ Dawson	\$ 100.00	11/4/2013	\$ 100.00
11/4/2013	Deposits Paid @ Dawson	\$ 100.00	11/4/2013	\$ 100.00
11/12/2013	Deposit Pd @ Dawson	\$ 100.00	12/2/2013	\$ 100.00
5/14/2014	Deposit Pd at Dawson	\$ 100.00	5/15/2014	\$ 100.00
9/26/2014	N/A	\$ 100.00	<i>Not Deposited</i>	
10/17/2014	Deposit Paid @ Dawson	\$ 100.00	10/20/2014	\$ 100.00
12/30/2014	Deposit Pd @ Dawson	\$ 100.00	1/9/2015	\$ 100.00
1/26/2015	Paid @ Dawson	\$ 100.00	2/17/2015	\$ 100.00
Collections per PeopleService		\$ 1,100.00	Bank Deposits	\$1,000.00

Additionally, the Village lacked documentation, such as receipts, to support the amounts paid by residents for reconnection fees.

Without adequate procedures to ensure all funds collected are properly deposited, there is an increased risk for loss or misuse of Village funds.

Money Order Not Paid to Vendor

The APA found one money order payable to Windstream Communications with a notation that the payment was for the Village of Dawson – 911. The former Clerk made a notation on the back of the money order stating, "Not used for purpose intended." This money order was paid from Village funds; however, the APA was unable to find a deposit into the Village accounts, as the money order was not used as intended.

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

Front of Suspect Money Order

REMITTER
VILLAGE OF DAWSON

PERSONAL MONEY ORDER
DATE March 24, 2015

232050039

PAY TO THE
ORDER OF WINDSTREAM COMMUNICATIONS LLC \$ 154.50

NOT VALID OVER \$3000.00

AMERICAN NATIONAL BANK

FOR Village of Dawson - 911

SIGNATURE OF REMITTER: [Signature]
ADDRESS: PO Box 337
Humboldt, NE 68376

IF 23 2050039 104000854

Back of Suspect Money Order

20150407900003800001400006 > 104000854 <

DDA Debits - 04/08/2015

ENDORSE HERE
Not used for purpose intended
[Signature]

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

Not only are there questions regarding the use of these funds, but also the disbursement was paid by a personal money order. However, Neb. Rev. Stat. § 17-711 (Reissue 2012) requires payments of Village funds to be made through warrants, as follows:

All warrants drawn upon the treasurer must be signed by the mayor or chairman and countersigned by the clerk, stating the particular fund to which the same is chargeable, the person to whom payable, and for what particular object. No money shall be otherwise paid than upon such warrants so drawn. Each warrant shall specify the amount included in the adopted budget statement for such fund upon which it is drawn, and the amount already expended of such fund. (Emphasis added.)

Unknown Petty Cash Fund

Based on the accounting records provided by the Village's CPA, \$100 was maintained on hand for a petty cash fund. See below for an example from the accounting records.

Beginning Balance	101	PETTY CASH	100.00*
		Ending Balance =	0.00* 100.00**

According to the Board Chair, he was unaware of the existence of a petty cash fund and did not find any such funds at the Village office. No petty cash fund expenditures were recorded in the

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

accounting records for the period; however, at some point, a check for petty cash would have been cashed and maintained on hand at the Village office.

Good internal controls require procedures to ensure that no one person is in a position both to perpetrate and to conceal errors or irregularities. There is an increased risk for fraud or abuse of public funds when the Board fails to monitor adequately the Clerk's handling of Village finances. We consider this finding to be a material weakness.

We are referring this information to the Richardson County Attorney and the Nebraska Attorney General to determine whether the findings identified herein could result in criminal prosecution of the former Clerk.

If charges against the former Clerk are filed, any resulting detriment to the Village might be offset against the former Clerk's bond, which the Village should pursue.

We further recommend the Board implement proper monitoring and controls over the Village's finances, including the following:

- Performing a periodic review of the Village's accounting records compared to its bank statements to ensure their agreement and that there are no unauthorized uses of Village funds.
- Conducting an adequate review of the documentation supporting all claims presented to the Board for approval.
- Ensuring all claims against the Village are presented properly to the Board for approval by comparing the claims presented to the actual bank statements.
- Implementing procedures to ensure all amounts received from residents are properly deposited to the Village's bank accounts.
- Ensuring all claims are properly paid by warrant, as required by statute.
- Determining whether a petty cash fund is needed and, if so, officially approving the amount in a Board meeting and implementing procedures to review the documentation to support purchases made from the fund.

2. Control Environment

A control environment conducive to fair and complete financial reporting includes an adequate segregation of duties so that no one individual can process an accounting transaction from beginning to end. When an adequate segregation of duties is not possible due to the lack of Village staff, it is imperative that the Board provide effective monitoring of the policies, procedures, and accounting functions of the Village.

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

Due to the limited size of the Village staff, an adequate segregation of duties is not possible. The Clerk is able to process all accounting transactions from beginning to end. The Clerk receives money owed to the Village, makes deposits, writes checks, reviews and approves invoices, receives bank statements, prepares the claims listing for Board approval, and provides information to the Village's CPA, who enters that information into an accounting software.

Nevertheless, the Board bears the overall responsibility for the operations of the Village. Because an adequate segregation of duties is not possible, it is imperative that the Board perform adequate monitoring and review of the financial transactions of the Village. Unfortunately, the Board failed to monitor properly the financial activity of the Village to ensure the accuracy and completeness of its financial records.

The Board was provided with invoices as well as monthly bank statements and reconciliations; however, those documents were not consistently and adequately reviewed. For example, invoices provided to support Village claims were not reviewed unless the amount of the claim on the claims listing appeared unusual.

The comments and recommendations that follow also include examples of lack of adequate controls and monitoring by the Board.

Good internal control requires a control environment that is conducive to fair and complete financial reporting and includes adequate reviews and monitoring of the Villages financial activity. Without adequate review and monitoring of the financial activities of the Village, there is a significant risk for loss or misuse of funds, as identified in the previous comment. We consider this finding to be a material weakness.

We recommend the Board implement procedures to ensure it is able to provide adequate review and monitoring of financial transactions. The Board should consider having the bank statements sent to a Board member for review, rather than to the Clerk. The Board should either review all of the invoices and other supporting documentation as a whole or designate one member of the Board to review that information and report to the Board. The Board should also designate a member to review the monthly financial reports and compare those statements to the bank statements to ensure all financial transactions are appropriately reviewed and approved.

3. Lack of Adequate Documentation

The Village failed to maintain adequate supporting documentation for a number of transactions, as detailed below.

- The Village was unable to provide any support at all for a significant number of disbursements. Additionally, in other transactions, the documentation provided was

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inadequate to meet the requirements of Neb. Rev. Stat. § 17-714 (Reissue 2012), which contains the following filing requirements for claims against the Village:

All liquidated and unliquidated claims and accounts payable against a city of the second class or village shall: (1) Be presented in writing; (2) state the name and address of the claimant and the amount of the claim; and (3) fully and accurately identify the items or services for which payment is claimed or the time, place, nature, and circumstances giving rise to the claim.

The following tables summarized the lack of documentation provided by the Village:

Description	# of Transactions	Amount
Transactions Missing Documentation	89*	\$51,903.26
Transactions with Inadequate Documentation	23	\$14,843.45
Total Missing and Inadequate Documentation	112	\$66,746.71
Total Expenditures	455	\$276,361.22
Percentage of Expenditures with Missing and Inadequate Documentation		24.15%

* These 89 transactions include the 21 checks written to the former Clerk that were altered and made to appear as though they were paid to another individual, as previously noted in Comment and Recommendation Number 1.

Exhibit B contains a listing of all expenditures and identifies those transactions with missing or inadequate documentation.

- The Village failed to maintain its ordinances. From a review of the Board meeting minutes and other information, the APA identified several occasions in which changes to ordinances were discussed.

On April 8, 2014, published meeting minutes stated, “The village board is reviewing and discussing the existing adopted ordinances.” A similar remark was noted in the April 16, 2014, meeting minutes. Finally, on April 30, 2014, updates to ordinances regarding new construction and building permits were approved. Although the Clerk did not document the specific amount of fees in the formal minutes provided to the public, the APA found the handwritten meeting notes, which contained the following:

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Village of Dawson approved the following fee for the Ordinance 2014-1

Building Permit Fee was discussed

New Construction Fee:

Fisher - \$500

Goos - \$25 motion for application fee for new construction: Koch second. All Year. Motion carried

Goos \$25 alteration/addition: Fisher 2nd. All Year. Motion carried

Additionally, the Board paid a vendor \$615 in May 2014 for services related to updating and adopting the ordinances. An invoice from that vendor is shown below:

DATE	DESCRIPTION	HOURS	AMOUNT
Apr-07-14	Phone call from Roger Goos regarding attendance at Village Board of Trustees meeting regarding possible new ordinances.	0.20	30.00
Apr-08-14	Attend Village Board of Trustees meeting in Dawson.	1.00	150.00
Apr-16-14	Attend Village Board of Trustees meeting in Dawson.	1.00	150.00
Apr-21-14	Phone call from Roger Goos regarding status of Building Permit Application.	0.10	15.00
Apr-22-14	Review Application for Building Permit from City of Humboldt; Review other permits online; Review ordinance regarding issuance of building permits.	0.60	90.00
Apr-23-14	Prepare Application for Building Permit and Ordinance to adopt Application and Application Fee; Letter to Board regarding adoption and implementation of same; Phone call to Roger Goos regarding same; Short conference with Roger Goos and Charles Laux to review cadastral map.	1.00	150.00
May-02-14	Phone call returned to Roger Goos regarding enforcement of building permit ordinances.	0.20	30.00
	Totals	4.10	\$615.00

In July 2014, the Village paid \$166.92 to the vendor for five copies of these updated ordinances.

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The Board Chair insisted that the Village did not have specific ordinances, including utility fees charged to residents and compensation of employees.

Neb. Rev. Stat. § 17-210 (Reissue 2012) requires ordinances to be printed and available to the public, as follows:

The chairman of the board of trustees shall cause the ordinances of the board to be printed and published for the information of the inhabitants, and cause the same to be carried into effect.

- The Village was unable to provide the Board minutes for March 2015 and April 2015.

The Board is required to keep minutes of its meetings under the Open Meetings Act, which is set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2014). Specifically, Neb. Rev. Stat. § 84-1413 requires, in relevant part, the following:

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting.

....

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written and available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

- The Village failed to maintain documentation regarding its outstanding bond. The Board Chair indicated that the Village's CPA maintained the documentation; however, when the APA requested the bond documentation from that accounting firm, only an amortization schedule was provided. Consequently, no information regarding the specific terms of the bond agreement were available. As disclosed in Footnote No. 4 of the Notes to the Schedule of Bank Activity and included in the amortization schedule, the original bond amount was \$115,000, and \$60,000 remains outstanding as of April 20, 2015.
- The Village made payments to vendors on behalf of the Dawson Rural Fire District (District). The Village lacked a formal, written agreement outlining the cost sharing arrangement with the District. The Board Chair explained that the Village typically pays for electricity and propane for the District.

The APA identified the following payments to vendors for District expenditures:

<i>Payee</i>	<i>Description</i>	<i>Amount</i>
Nebraska Public Power District	Electricity	\$503.77
Falls City Journal	Printing and Publications	\$70.88
Total		\$574.65

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The APA was unable to determine all of the payments made on behalf of the District, as information was not available to verify the purpose of many Village expenditures. Therefore, the items above may not represent the total amount of District expenditures that were paid by the Village.

The Village was not in compliance with the Records Management Act, which is set out at Neb. Rev. Stat. §§ 84-1201 to 84-1227 (Reissue 2014). Specifically, § 84-1207(2) requires the Village to do the following:

Make and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency, designed to furnish information to protect the legal and financial rights of the state, and of persons directly affected by the agency's activities[.]

Good internal controls require procedures to ensure all Village claims are valid and supported by adequate documentation prior to payment. Furthermore, good internal control requires the maintenance of all supporting documentation, such as Board meeting minutes, invoices, ordinances, debt service information, and cost sharing agreements with other entities. Without the appropriate records and documentation to support all financial activity, there is an increased risk for loss or misuse of Village funds. We consider this finding to be a significant deficiency.

The failure of the former Clerk to comply with the aforementioned statutes could constitute “official misconduct” under Neb. Rev. Stat. § 28-924 (Reissue 2008), which states the following:

- (1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.*
- (2) Official misconduct is a Class II misdemeanor.*

We recommend the Board implement procedures to ensure supporting documentation for expenditures are properly maintained, and all claims presented have appropriate and adequate supporting documentation. We recommend further the Board implement procedures to ensure the Village is in compliance with all statutes regarding the retention of records pertaining to its financial transactions, including ordinances, meeting minutes, and debt service documentation. Finally, we recommend the Board formalize a written cost-sharing agreement with the Dawson Rural Fire District that outlines the costs to be paid by the Village.

4. Disbursement Processes

The APA found a number of issues with the Village’s claims process, including claims paid prior to Board approval, claims paid but not approved by the Board, claims approved by the Board but never paid, and claims paid for inaccurate amounts. The following table summarizes these issues.

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	Amount Paid	Board Approved Amount	Difference	Number of Claims
Claims Paid Prior to Board Approval*	\$69,441.10	\$69,767.86	(\$326.76)	99
Claims Paid, but Never Approved by the Board	\$60,972.00	\$0.00	\$60,972.00	150
Claims Approved by the Board, but Never Paid (not included in Exhibit B)	\$0.00	\$879.97	(\$879.97)	3
Claims Paid for the Inappropriate Amount	\$4,258.46	\$4,113.46	\$145.00	5
Totals	\$134,671.56	\$74,761.29	\$59,910.27	257

* The variance noted is attributed to the Board authorizing payroll claims for the gross amount, but payment totaling the net amount was made. The appropriate net pay was paid to employees.

Exhibit B contains the details for most of the claims identified above.

The 99 claims noted above, totaling nearly \$70,000, were paid prior to being approved by the Board. When questioned, the Board Chair explained that it was common practice to sign payroll checks prior to Board approval. However, the 99 claims actually included 55 non-payroll transactions, totaling \$58,133.44, that were also paid prior to Board approval.

The three claims that were approved by the Board but never paid are not included in **Exhibit B**; however, their detail is included below:

Monthly Board Meeting	Payee	Claim Amount
October 8, 2013	Equipment Account	\$400.00
November 12, 2013	Merg - Tractor Repairs	\$435.78
October 14, 2014	The Humboldt Standard	\$44.19
Total		\$879.97

Additionally, a significant amount of the claims paid but never approved were electronic fund transfers or debit card payments, which are still required to be presented to the Board per Neb. Rev. Stat. § 17-714, which states the following, in relevant part:

All liquidated and unliquidated claims and accounts payable against a city of the second class or village shall: (1) Be presented in writing; (2) state the name and address of the claimant and the amount of the claim; and (3) fully and accurately identify the items or services for which payment is claimed or the time, place, nature, and circumstances giving rise to the claim.

The APA also found the following issues related to the Village's disbursement processes:

- A total of 22 checks, totaling \$17,638.26, were signed only by the former Clerk, despite the statutory requirement that all checks be signed by two individuals. See **Exhibit D** for the detail of these 22 checks.

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Neb. Rev. Stat. § 17-711 (Reissue 2012), requires the Chairman and the Clerk to sign warrants, as follows:

All warrants drawn upon the treasurer must be signed by the mayor or chairman and countersigned by the clerk No money shall be otherwise paid than upon such warrants so drawn.

- As noted previously, the Village was unable to provide Board meeting minutes for March 2015 and April 2015. Additionally, the Board was not able to provide the claim details, invoices, or supporting documentation for any payments made after the March 10, 2015, Board meeting. From March 11, 2015, to April 20, 2015, the Village paid 18 claims totaling \$12,426.38. The APA was unable to determine if these claims were properly approved by the Board. These 18 claims are detailed in **Exhibit B** and include a N/A in the “Board Approved Amount” column.

The duties of the Village Treasurer are set out in Neb. Rev. Stat. § 17-606 (Cum. Supp. 2014) and require the Treasurer to provide information to the Board, as follows:

[A]t the end of every month, and as often as may be required, [the treasurer shall] render an account to the city council or board of trustees, under oath, showing the state of the treasury at the date of such account and the balance of money in the treasury. He or she shall also accompany such accounts with a statement of all receipts and disbursements, together with all warrants redeemed and paid by him or her, which warrants, with any and all vouchers held by him or her, shall be filed with his or her account in the clerk's office.

In addition, Neb. Rev. Stat. § 17-708 (Reissue 2012) authorizes the Board to appropriate funds, as follows:

The mayor and council or board of trustees shall have no power to appropriate, issue or draw any order or warrant on the treasurer for money, unless . . . the claim for the payment of which such order or warrant is issued has been allowed according to the provisions of sections 17-714 and 17-715

- The former Clerk made several accounting errors, specifically related to the disbursement of funds. The Village’s accounting transactions were allocated to one of four funds: General, Street, Water, and Sewer. The former Clerk was responsible for determining the proper fund to record financial transactions based on her knowledge of the purpose of the item purchased or monies received. This information was provided to the Village’s CPA for entry into the accounting system.

The APA determined that most of the errors were related to payments the Village made to NPPD, in which \$7,227.62 was not consistently or appropriately coded, as follows:

Date	Service Address Description	Amount	Fund	APA Notes
7/3/14	In Town Street Lights	\$698.78	Water	Previously coded to Street Fund
7/3/14	Lift Station	\$88.98	Street	Previously coded to Sewer Fund
7/3/14	Water Well	\$109.29	General	Previously coded to Water Fund
7/22/14	In Town Street Lights	\$349.39	Water	Previously coded to Street Fund

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Date	Service Address Description	Amount	Fund	APA Notes
7/22/14	Water Well	\$113.28	General	Previously coded to Water Fund
9/2/14	In Town Street Lights	\$349.39	Water	Previously coded to Street Fund
9/2/14	Lift Station	\$88.98	Street	Previously coded to Sewer Fund
9/2/14	Water Well	\$110.23	General	Previously coded to Water Fund
9/15/14	In Town Street Lights	\$349.39	Water	Previously coded to Street Fund
9/15/14	Lift Station	\$88.98	Street	Previously coded to Sewer Fund
9/15/14	Water Well	\$117.75	General	Previously coded to Water Fund
10/31/14	In Town Street Lights	\$349.39	Water	Previously coded to Street Fund
10/31/14	Lift Station	\$88.98	Street	Previously coded to Sewer Fund
10/31/14	Water Well	\$236.60	General	Previously coded to Water Fund
11/30/14	In Town Street Lights	\$349.39	Water	Previously coded to Street Fund
11/30/14	Lift Station	\$88.98	Street	Previously coded to Sewer Fund
11/30/14	Water Well	\$796.16	General	Previously coded to Water Fund
1/31/15	In Town Street Lights	\$349.39	Water	Previously coded to Street Fund
1/31/15	Lift Station	\$88.98	Street	Previously coded to Sewer Fund
1/31/15	Water Well	\$773.48	Sewer	Previously coded to Water Fund
1/31/15	In Town Street Lights	\$349.39	Water	Previously coded to Street Fund
1/31/15	Lift Station	\$88.98	Street	Previously coded to Sewer Fund
1/31/15	Water Well	\$409.95	Sewer	Previously coded to Water Fund
2/28/15	In Town Street Lights	\$349.39	Sewer	Previously coded to Street Fund
2/28/15	Lift Station	\$88.98	Street	Previously coded to Sewer Fund
2/28/15	Water Well	\$355.14	General	Previously coded to Water Fund
Totals		\$7,227.62		

Note: It is important to note that the items above do not represent the total amount of coding errors that may exist in the Village's financial activity.

Record Retention and Disposition Schedule 24 (Local Agencies), promulgated on January 5, 2015, by the Nebraska Records Management Division, requires the permanent retention of items subject to the Opens Meetings Act.

- The Village lacked formal policies regarding non-payroll payments to employees, such as reimbursements or employee appreciation gifts. The APA calculated the following amounts paid by the Village for such purposes:

Reimbursement Description	Amount
Mileage Reimbursements to the former Clerk	\$ 1,514.44
Mileage Reimbursement to Board Chair	\$ 125.00
Supplies Reimbursements to the former Clerk	\$ 1,596.28
Supplies Reimbursements to Board Members	\$ 65.13
Christmas gifts to employees	\$ 150.00

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The Village reimbursed the former Clerk \$1,514.44 for mileage incurred while driving between the Clerk's residence in Humboldt, Nebraska, to the Village office in Dawson to pick up mail and attend Board meetings. The mileage was paid at \$0.565 per mile in 2013 and \$0.56 per mile in 2014, which agrees to the standard mileage rates published by the Internal Revenue Service (IRS).

The APA does not consider reimbursements for mileage from the Clerk's home to the Village office to be reasonable. Generally, mileage from home to the permanent work location is not reimbursable.

Additionally, the APA determined that, on numerous occasions, the former Clerk requested reimbursement for two round trips in the same day. Mileage was also occasionally requested for driving to a Board meeting on a day in which no meeting took place. Finally, the Village moved the location of the post office box from Dawson to Humboldt on March 28, 2014; however, the former Clerk still requested mileage for two days subsequent to that date. The table below contains these additional details:

Date	Reimbursement Period	Amount Paid	APA Notes
10/1/2013	9/1/2013-9/30/2013	\$158.20	
11/1/2013	10/2/2013-10/31/2013	\$169.50	Two trips were paid on 10/11/13 and 10/17/13. The date of the Board meeting was 10/11/13, according to the reimbursement request. The meeting was actually on 10/8/13.
12/10/2013	11/1/2013-11/30/2013	\$146.90	Two trips were paid on 11/9/13.
1/2/2014	12/1/2013-12/31/2013	\$180.80	Two trips were paid on 12/9/13 and 12/13/13.
2/1/2014	1/2/2014-1/31/2014	\$145.60	Two trips were paid on 1/11/14.
3/10/2014	2/1/2014-2/28/2014	\$123.20	Two trips were paid on 2/11/14. The date of the Board meeting was 2/17/14, according to the reimbursement request. The meeting was actually on 2/11/14.
4/7/2014	3/1/2014-3/31/2014	\$145.60	Two trips were paid on 3/11/14. The post office box was moved to Humboldt on 3/28/14. Reimbursements were paid on 3/28/14 and 3/31/14.
5/13/2014	4/8/2014-4/30/2014	\$33.60	
5/13/2014	N/A	\$31.36	No documentation was available for this reimbursement. (Based on amount, request would be for 56 miles)*
6/10/2014	N/A	\$29.68	No documentation was available for this reimbursement. (Based on amount, request would be for 53 miles)*
8/31/2014	N/A	\$176.40	No documentation was available for this reimbursement. (Based on amount, request would be for 315 miles)*
8/31/2014	7/8/2014-7/14/2014	\$61.60	Request included 30 miscellaneous miles.
10/31/2014	N/A	\$112.00	No documentation was available for this reimbursement. (Based on amount, request would be for 200 miles)*

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Date	Reimbursement Period	Amount Paid	APA Notes
Total		\$1,514.44	

* Only one Board meeting was held per month after April 2014, so only 20 miles, or \$11.20, per month would be reasonable.

The APA also determined that the Board Chair's personal business, Koch's Auto Service, was reimbursed mileage expenses related to a trip to Palmyra for Village supplies. The Village paid \$125 for 137.6 round trip miles, which equates to \$.91 per mile. The rate paid per mile is not reasonable.

Finally, the Board approved a payment of six \$25 gift cards for Christmas bonuses to Village employees and the Board without an approved policy for such gifts.

Neb. Rev. Stat. § 13-2203(3) (Reissue 2012) authorizes a political subdivision, such as the Village, to approve employee appreciation gifts if a policy is adopted prior to the purchase of such an item:

The expenditure of public funds for plaques, certificates of achievement, or items of value awarded to elected or appointed officials, employees, or volunteers, including persons serving on local government boards or commissions. Before making any such expenditure, the governing body shall, by official action after a public hearing, establish a uniform policy which sets a dollar limit on the value of any plaque, certificate of achievement, or item of value to be awarded. Such policy, following its initial adoption, shall not be amended or altered more than once in any twelve-month period.

- The Village maintains a debit card with a \$50 limit, which is typically used to purchase gasoline for the Village lawn mower. These purchases are usually made by either Roger Goos, who is a Board member and maintenance employee, or Ken Kuhlman, an employee of PeopleService who repairs and maintains water and sewer lines for the Humboldt area, including Dawson.

The use of a debit card by the Village raises concerns. Neb. Rev. Stat. § 17-711 (Reissue 2012) indicates that Village funds should only be expended using warrants:

All warrants drawn upon the treasurer must be signed by the mayor or chairman and countersigned by the clerk, stating the particular fund to which the same is chargeable, the person to whom payable, and for what particular object. No money shall be otherwise paid than upon such warrants so drawn. Each warrant shall specify the amount included in the adopted budget statement for such fund upon which it is drawn, and the amount already expended of such fund. (Emphasis added.)

Furthermore, PeopleService employees, including both Mr. Kuhlman and his supervisor, were able to purchase items on behalf of the Village from several retailers, such as Farm and City Supply, Midwest Laboratories, Inc., and Municipal Supply, Inc. Invoices were sent to the Village for approval prior to payment.

The Board should consider whether granting authority to non-employees to make purchases is prudent.

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- The Village was unable to provide contracts or agreements for the following services:

Vendor	Service Provided	Amount Paid
Seneca Sanitation	Collecting trash	\$ 15,315.00
Mark Stephenson	Building irrigation towers	\$ 3,446.00
Carter Waters	Hauling rock	\$ 2,301.38
Total		\$ 21,062.38

Good internal control requires procedures to ensure the following: 1) all claims are properly approved prior to payment; 2) only approved claims are paid; 3) claims are paid for the correct amount; 4) checks have two signatures, as required by statute; 5) documentation to support financial transactions is appropriately maintained; 6) transactions are coded to the correct funds; 7) reimbursements are reasonable; 8) gifts are paid only in accordance with an approved policy; 9) purchases are made only by Village employees; and 10) contracts and agreements are on file. Without such procedures, there is an increased risk for loss or misuse of Village funds.

Additionally, the failure to comply with the aforementioned statutes could constitute “official misconduct” under § 28-924.

We recommend the Board implement procedures to ensure the following:

- All claims are properly approved prior to payment.
- Only approved claims are paid.
- Claims are paid for the correct amount.
- Checks have two signatures, as required by statute.
- Documentation to support financial transactions is appropriately maintained.
- Transactions are coded to the correct funds.
- Reimbursements are reasonable.
- Gifts are paid only in accordance with an approved policy.
- Purchases are made only by Village employees.
- Significant transactions are supported by written contracts or agreements.

5. Receipt Processes

The APA also found several issues with the process for collecting amounts due to the Village.

- Because the Village did not maintain its ordinances, as noted in a previous comment, the APA was unable to determine if the amounts charged to residents for utility services were appropriately paid. The Village charges its residents for sewer, water, electricity, garbage, water reconnection and late fees, building permits, and dog licensing fees, but it does not have any documentation to support the approval of the amounts charged.

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Neb. Rev. Stat. § 17-925.01 (Reissue 2012) authorizes the Board to set its sewer rates by ordinance, as follows:

[T]he mayor and city council of any such city or the board of trustees of any village may establish by ordinance such rates for such sewer service as may be deemed by them to be fair and reasonable, to be collected from either the owner or the person, firm, or corporation requesting the services at such times, either monthly, quarterly, or otherwise, as may be specified in the ordinance.

Additionally, Neb. Rev. Stat. § 17-542 (Reissue 2012) provides that rates charged for water utilities may be set by ordinance:

The city council or board of trustees, as the case may be, is hereby expressly given the power to fix the rates to be paid by water consumers of said city or village for the use of water from the waterworks of said city or village, including herein the power to require, as a condition precedent to the use of such water, the furnishing of water meters at the expense of such water consumers as may be provided by ordinance of such city or village.

- The Village also lacks procedures to ensure that all residents and business are properly billed for services provided. The APA found one business that was not charged fees for sewer services; however, according to a conversation with the business owner, sewer service was provided to his business. The following is a copy of the business' December 2013 utility billing, showing only the water fee charged.

SERVICE ADDRESS	TRANS DATE TYPE	PENALTY	WATER	SEWER	GARBAGE	TAX	DEPOSIT MISCELLANEOUS	OVERPAY
Customer X	12/02/2013 BILL		21.00			1.16		
517 RIDGE ST.	12/26/2013 PWT		-21.00			-1.16		0.00
15-000040-00 *** Ending Balance ***	----->							

- The Village failed to provide the APA with receipt books to verify that receipts were issued for monies paid directly to the Village. The Board Chair stated that a receipt book is currently in use; however, neither the actual book nor any further information about it could be provided for the audit period. Neb. Rev. Stat. § 17-606(1) (Cum. Supp. 2014) requires the issuance receipts:

The treasurer . . . shall give every person paying money into the treasury a receipt therefor, specifying the date of payment and on what account paid. He or she shall also file copies of such receipts with his or her monthly reports . . .

- The Village did not maintain PeopleService customer utility reports to allow for verification that utility collections were accurately deposited. Instead, the Village relies on PeopleService to deposit the correct amount.

Good internal control requires procedures to ensure the following: 1) utility services provided are appropriately billed and paid by all customers; 2) receipts are written for any monies received

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directly by the Village; and 3) utility reports from PeopleService are obtained and reviewed to ensure the proper amount is deposited to the Village's funds. Without such procedures, there is a greater risk for loss of Village funds.

Additionally, the failure to comply with the aforementioned statutes could constitute "official misconduct" under § 28-924.

We recommend the Board implement procedures to ensure utility services provided are appropriately billed and paid by all customers, receipts are written for any monies received directly by the Village, and utility reports from PeopleService are obtained and reviewed to ensure the proper amount is deposited to the Village's funds.

6. Payroll Processes

The Village lacked adequate procedures related to its payroll processing, as follows:

Documentation of Time Worked

The Village did not require the use of employee timesheets. Every pay period, the hours worked by both employees were verbally communicated to the former Clerk, who then sent an email to the Village's CPA indicating the number of hours worked for each paycheck.

The supporting emails to the Village's CPA were not provided for 10 pay periods during the period tested.

Additionally, a secondary review or approval of Village employees' time worked was not completed. The Board received the payroll reports from the Village's CPA; however, because no timesheets existed to support the hours worked, the Board's review of hours paid to employees was solely based on reasonableness.

Calculation of State and Federal Income Taxes

The APA determined that for 34 of 35 of the former Clerk's paycheck for the period tested, State and Federal income taxes were not appropriately calculated. This resulted in withholding variances of \$136.26 for State income taxes and \$19.22 for Federal income taxes.

The errors appear to have resulted from incorrect deduction information being used when calculating the former Clerk's pay. See below for details:

<i>Pay Periods</i>	<i>Actual Taxes Deducted</i>	<i>APA Calculated Taxes</i>	<i>Over (Under) Withholding</i>	<i>Type of Error</i>
September 2013 to December 2013; March 2014 to March 2015	\$190.30	\$53.95	\$136.35	State taxes were calculated using single marital status for 29 bi-weekly pay periods. Documentation in the personnel file indicated the employee should have used the married rates for the time periods.
January 2014 to	\$27.61	\$27.70	(\$0.09)	State taxes were calculated using the monthly

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<i>Pay Periods</i>	<i>Actual Taxes Deducted</i>	<i>APA Calculated Taxes</i>	<i>Over (Under) Withholding</i>	<i>Type of Error</i>
March 2014				pay cycle rates, as opposed to the bi-weekly pay cycle rates, as well as using the single marital rate instead of the married rate, for two pay periods.
Total State Tax Variance	\$217.91	\$81.65	\$136.26	
January 2014 to March 2014	\$30.08	\$82.00	(\$51.92)	Federal taxes were calculated using the monthly pay cycle rates, as opposed to the bi-weekly pay cycle rates, for two pay periods.
February 2015 to March 2015	\$6.15	\$0.00	\$6.15	Federal taxes were calculated using the single marital rates for one pay period.
March 2015 to April 2015	\$62.25	\$35.70	\$26.55	Federal taxes were calculated at \$8.85 more for three pay periods. The APA was unable to determine the cause of the additional withholdings.
Total Federal Tax Variance	\$98.48	\$117.70	(\$19.22)	
Total Withholding Variances	\$316.39	\$199.35	\$117.04	

As indicated above, it appears that State taxes were withheld at the single marital withholding rate, as opposed to the married withholding rate, as documented on the former Clerk's IRS Form W-4 for 29 paychecks.

Both State and Federal taxes were withheld using the monthly pay cycle withholding rates instead of the bi-weekly withholding rates for two paychecks.

Furthermore, Federal taxes were withheld at the single marital withholding rate, as opposed to the married withholding rate, as documented on the former Clerk's IRS Form W-4 for one paycheck.

Finally, the APA was unable to determine the reason that Federal taxes were withheld at an incorrect rate for three paychecks.

The Department of Revenue 2013 Circular EN requires withholding allowances to be "the same number as the employee claims on his or her Federal Forms W-4"

Payment Error

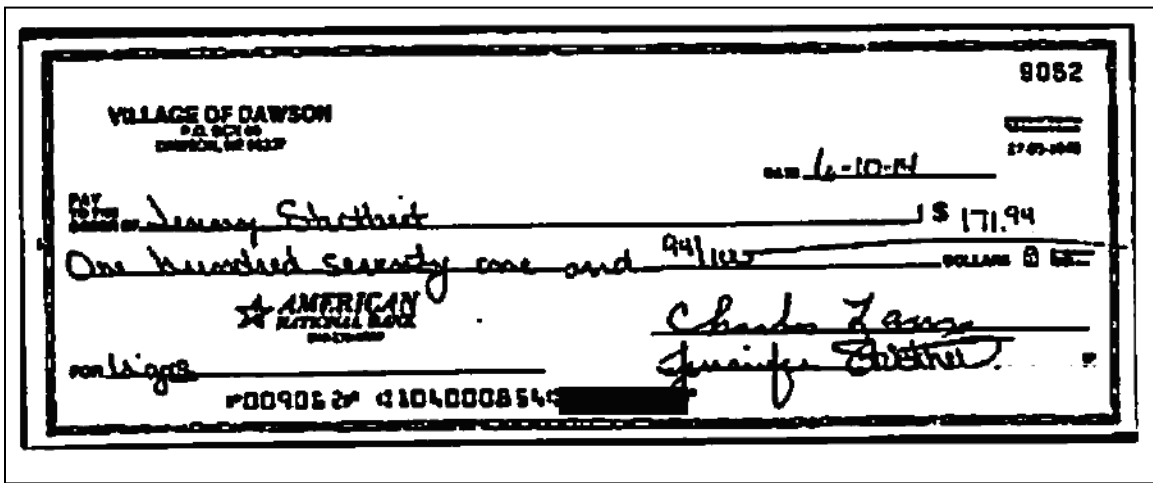
The APA identified one check paid to the former Clerk for \$100 less than calculated by the Village's CPA. The accounting records indicate that the former Clerk should have been paid \$271.94 for the pay period from May 26, 2014, through June 8, 2014. The following information is from the Village's accounting records:

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

VILLAGE OF DAWSON						
Emp #: 105		Name: JENNIFER L. STUTHEIT				
Pay Period: 05/26/14 thru 06/08/14						
Description Hr/Unit	Rate	Current	Year-To-Date	Description	Current	Year-To-Date
Regular Py 20.00	15.00	300.00	4,935.00	FICA W/H	18.60	305.97
				Medi W/H	4.35	71.57
				Fed W/H	0.00	92.58
				State W/H	5.11	94.28
Total Gross		300.00	4,935.00	Deductions	28.06	564.40
				Net Pay	271.94	4,370.60

However, the amount paid for the same period totaled only \$171.94.



Other Miscellaneous Payroll Issues

- The Village lacked formal, written personnel policies for guidance in determining amounts owed to employees, including procedures for the amount of leave earned and used, overtime provisions and calculations, calculation of time worked from employee time cards, and provisions regarding lunch breaks.
- The Village was unable to provide any ordinances related to the compensation of officials and employees. Neb. Rev. Stat. § 17-209 (Reissue 2012) requires compensation to be designated by ordinance, as follows:

The appointive officials and other employees of the village shall receive such compensation as the chairman and board of trustees shall designate by ordinance; and the annual salary of the chairman and other members of the board of trustees shall be fixed by ordinance.

As mentioned previously, moreover, § 84-1413(1) of the Open Meetings Act requires public bodies to keep meeting minutes that show “the substance of all matters discussed.” Failure to include in the meeting minutes the amount of approved pay conflicts with this statutory mandate.

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

- The Village failed to publish employee salaries, as required by Neb. Rev. Stat. § 19-1102 (Reissue 2012). That statute mandates the publication of Village employee salaries and job titles, as follows:

Between July 15 and August 15 of each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles shall be published. Each job title published shall be descriptive and indicative of the duties and functions of the position.

- The hourly rate for one employee was not documented in the published Board meeting minutes. At the October 8, 2013, Village Board meeting, Roger Goos accepted the maintenance personnel position. The handwritten meeting note provided indicated that the position was paid \$12 per hour. That hourly rate was not included in the formal, published meeting minutes.
- The Village Board failed to obtain an employment contract or agreement with the Village Street Superintendent. The Village has paid three claims, totaling \$1,158.89, for the services of the Superintendent during the period tested.

Good internal controls require adequate procedures to ensure all payroll expenses are reasonable and necessary, supported by adequate documentation, such as time cards, correctly calculated, and adequately reviewed and documented by the Board. Good internal controls also require personnel policies regarding various provisions of pay, such as time worked, leave used, overtime, and lunch breaks. Furthermore, good internal controls require ordinances to support salaries, publication of salaries and job titles in meeting minutes, and employment contracts when necessary. Without such procedures, there is a significant risk of loss or misuse of Village funds.

Additionally, as previously noted, a public servant's failure to carry out the duties of his or her office, as required by statute or lawfully adopted rule or regulation, could constitute "official misconduct" under § 28-924.

We recommend the Board implement procedures to ensure all payroll expenses are reasonable and necessary, supported by adequate documentation, such as time cards, correctly calculated, and adequately reviewed and documented by the Board. We also recommend the Board implement personnel policies regarding various provisions of pay, such as time worked, leave used, overtime, and lunch breaks. Finally, we recommend the Board implement procedures to ensure that ordinances support salaries, which are published, along with job titles, in meeting minutes, and employment contracts are obtained when necessary.

7. Other Questionable Items

The APA noted the following other questionable items related to the Village's financial transactions:

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

Board Member Vacancies

On October 14, 2014, the Board replaced Board member Jim Nincehelter with Brian Johnson because of Mr. Nincehelter's relocation out of the Village limits. In doing so, the Village does not appear to have followed the mandatory provisions of Neb. Rev. Stat. § 32-569(1)(a) (Reissue 2008) for identifying and filling vacancies in a village's elective offices. In particular, that section of statutes requires, in relevant part, the following:

Notice of a vacancy, except a vacancy resulting from the death of the incumbent, shall be in writing and presented to the council or board of trustees at a regular or special meeting and shall appear as a part of the minutes of such meeting. The council or board of trustees shall at once give public notice of the vacancy by causing to be published in a newspaper of general circulation within the city or village or by posting in three public places in the city or village the office vacated and the length of the unexpired term.

No documentation was available to support that a written notice of vacancy was presented to the Board, nor did any such notice appear as part of the minutes. Additionally, there was no documentation to support that the vacancy was publicly published or posted. The failure of the Board to follow the procedures set out in § 32-569 for filling vacancies in that body could constitute "official misconduct" by its members under § 28-924.

Village Donations

The Village made two annual donations totaling \$330 to the Dawson Community Improvement Program (DCIP) during the period tested. The first donation, made in February 2014, totaled \$230; the second donation, made in February 2015, totaled \$100. These donations appear to have been made to support the cost of the DCIP newsletter as well as various holiday activities, as provided in the letter below:

Also, in the past we have received some funding from the Village of Dawson to help support the cost of the newsletter, Santa Claus visit and treat bags, Thanksgiving fruit plates to the elderly, Easter Egg Hunt and treat bags, and maintaining the nativity set and the extra electrical cost for displaying it. Sometimes other activities come up during the year and we are always happy to help support the community however we can. We pretty much make it on donations and the only fundraiser we do is the sale of the calendars and we don't make a huge profit on that. Therefore, we have in the past received \$100.00 a year from the village. I am requesting that we receive money for 2013 and 2014 if possible to continue to run the programs we do.

Neb. Rev. Stat. § 13-604 (Reissue 2012), outlines the lawful types of expenditures for municipalities:

(1) Ordinary and necessary maintenance and operating expenses for (a) public safety, including law enforcement, fire protection, and building code enforcement; (b) environmental protection, including sewage disposal, sanitation and pollution abatement; (c) public transportation, including transit systems

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

for streets and roads; (d) health; (e) recreation; (f) libraries; (g) social services as defined in section 68-1202; and (h) financial administration...

On September 17, 1993, the Nebraska Accountability and Disclosure Commission (NADC) issued “A Guideline to the Use of Public Funds by Cities and Villages” (Guideline). That document attempts to answer some commonly asked questions regarding the appropriate use of public funds. One of the issues addressed in the Guideline is related to monies provided to private organizations, as follows:

Question #14 – Is the municipality permitted to use public funds to contribute to chambers of commerce?

Response – Yes. Municipalities carry out their functions in a variety of ways. Sometimes these functions are carried out through private organizations such as the local chamber of commerce. However, money may not be given to a private organization (a chamber of commerce or otherwise) by a municipality if the money is directed to a project in which the municipality itself has no authority to engage. Simply stated, a municipality may not do through a private organization that which it is prohibited from doing itself.

Furthermore, Op. Att’y Gen. No. 94024 (March 24, 1994) references a Nebraska Supreme Court opinion, *United Community Services v. Omaha Nat’l Bank*, 162 Neb. 786, 77 N.W.2d 576 (1956), in which the Court held that a public power district could not make a donation to a local charity. Applying that opinion, the Attorney General explained the following:

We have reviewed the statutes relating to the powers of cities of the second class. Based upon this review, it appears that the Legislature has not granted cities of the second class authority to expend general public revenues to provide donations or assistance to charitable organizations The Legislature has not . . . specifically authorized the expenditure of general public revenues as a donation to an organization such as the Foundation for the purpose described in your request.

According to the Attorney General, “absent legislative authorization, the power district, as a public corporation, could not donate funds to charitable concerns.”

The above conclusion is keeping with the basic rule recognized by the Court in other cases:

A municipal corporation possesses, and can exercise, the following powers and no others: first, those granted in express words; second, those necessarily or fairly implied in or incident to the powers expressly granted; and third, those essential to the declared objects and purposes of the corporation – not simply convenient, but indispensable.

Professional Firefighters of Omaha, Local 385 v. City of Omaha, 243 Neb. 166, 174, 498 N.W.2d 325 (1993).

The donations in question do not seem to be made for a definite or specific purpose. Though mentioning certain holiday functions, the DCIP newsletter also states, “Sometimes other activities come up during the year and we are always happy to help support the community however we can.”

The fact that the Village lacks the authority to act other than as expressly stated or implied in statute gives rise to concerns regarding the legality of funding the DCIP with public monies.

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

Sales Tax

The APA identified numerous instances in which sales tax was charged on purchases made by the Village. See **Exhibit B** for details of expenditures, including amounts of sales tax incurred.

Neb. Rev. Stat. § 77-2704.15(1)(a) (Cum. Supp. 2014) states the following, in relevant part:

Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by the state, including . . . any county, township, city, village, rural or suburban fire protection district

The APA determined that the majority of sales taxes was paid to NPPD. As discussed previously herein, the Village has six accounts with NPPD, three of those accounts were charged sales tax. According to NPPD, the Village is responsible for identifying which accounts are tax-exempt.

The APA also found sales taxes paid to Koch's Auto Service, which is the Board Chair's business, as well as to three additional vendors, Phillips Plumbing, Dollar General, and Farm & City Supply. The table below summarizes the sales taxes paid.

<i>Vendor</i>	<i>Sales Tax Paid</i>
Nebraska Public Power District	\$526.30
Koch's Auto Service	\$6.63
Phillips Plumbing	\$26.71
Dollar General	\$0.98
Farm and City Supply	\$2.91
Total*	\$563.53

* This table does not provide a complete listing of all sales taxes paid by the Village during the period tested.

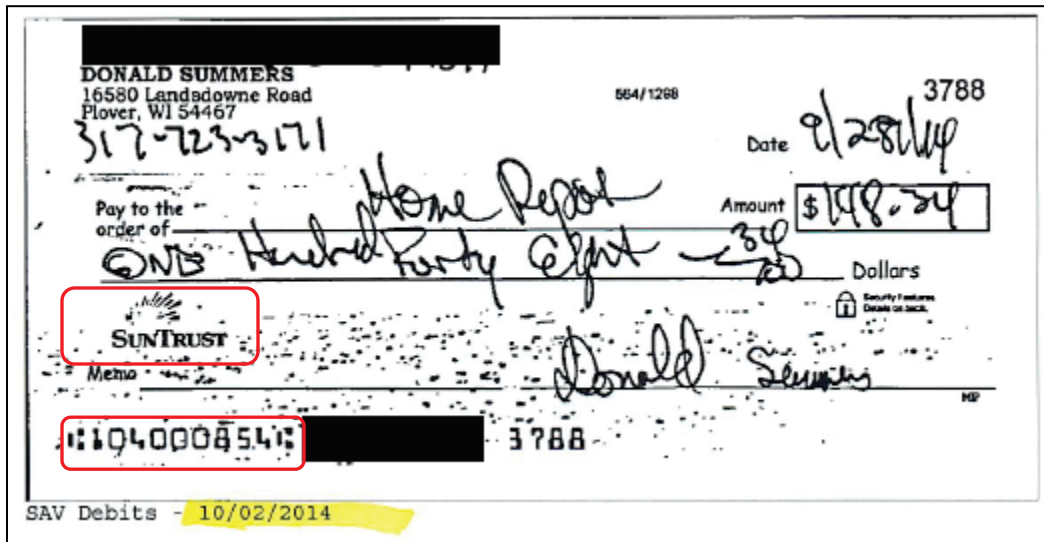
The APA identified additional instances of sales taxes paid when the Village reimbursed employees or Board members for purchases made on behalf of the Village. Those instances were not included in the table above; however, it would be cost-beneficial for the Village to avoid such reimbursements, and instead make purchases directly from those vendors, in order to avoid paying the sales taxes.

Possibly Fraudulent Village Payment

During a review of the bank statements, the APA noticed a suspicious payment from the Village's Special Account. The \$148.34 check appears to have been written by Donald Summers from Wisconsin from SunTrust Bank to Home Depot. However, the routing number on the check was for American National Bank, and the account number was from the Village's Special Account.

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS



The Village was unable to provide any additional information regarding this payment.

Good internal controls require procedures to ensure compliance with State statutes regarding Board vacancies, Village donations, and the payment of sales tax. Furthermore, good internal controls require adequate procedures to ensure expenditures paid were actual expenditures of the Village and were properly remitted to the appropriate vendors. Without such procedures, there is an increased risk for loss or misuse of Village funds.

We recommend the Board take the following action:

- Ensure all Board vacancies are filled using the procedures prescribed in statute.
- Discuss with legal counsel whether donations are an appropriate use of Village funds.
- Implement procedures to ensure sales tax is not paid on Village expenditures.
- Ensure all payments posted to the Village's bank accounts are appropriate, approved expenditures.

8. Payments of Claims to Trustee

The Village made seven payments to Koch's Auto Service, Inc., amounting to \$1,063.12 for various maintenance and related services during the period tested. Bill Koch, Chair of the Village Board, owns and operates Koch's Auto Service, Inc., in Dawson. The table below summarizes the seven claims paid. See **Exhibit E** for the details of the items purchased on each claim.

GL Date	Account	Payee	Amount
11/11/2013	Repairs	Koch's Auto Services, Inc.	\$31.50
1/13/2014	Supplies	Koch's Auto Services, Inc.	\$12.66
2/11/2014	Repairs	Koch's Auto Services, Inc.	\$107.65
4/7/2014	Supplies	Koch's Auto Services, Inc.	\$34.95

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

GL Date	Account	Payee	Amount
6/10/2014	Repairs	Koch's Auto Services, Inc.	\$405.35
8/31/2014	Repairs	Koch's Auto Services, Inc.	\$204.71
3/31/2015	Repairs	Koch's Auto Services, Inc.	\$266.30
Total Payments			\$1,063.12

The payments made by the Village to Koch's Auto Service, Inc., appear legally problematic in light of certain provisions found in the Nebraska Political Accountability and Disclosure Act (Act), which is set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,141 (Reissue 2010, Cum. Supp. 2014). Specifically, § 49-14,103.01(2) of the Act, says:

Except as provided in section 49-1499.04 or 70-624.04, no officer may have an interest in any contract to which his or her governing body, or anyone for its benefit, is a party. The existence of such an interest in any contract shall render the contract voidable by decree of a court of competent jurisdiction as to any person who entered into the contract or took assignment of such contract with actual knowledge of the prohibited conflict. (Emphasis added.)

Subsection (1) of that same statute defines an "officer" as follows:

For purposes of sections 49-14,103.01 to 49-14,103.06, unless the context otherwise requires, officer means (a) a member of the board of directors of a natural resources district, (b) a member of any board or commission of any county, school district, city, or village which spends and administers its own funds, who is dealing with a contract made by such board or commission, (c) any elected county, school district, educational service unit, city, or village official, and (d) a member of any board of directors or trustees of a hospital district as provided by the Nebraska Local Hospital District Act or a county hospital as provided by sections 23-3501 to 23-3519. Officer does not mean volunteer firefighters or ambulance drivers with respect to their duties as firefighters or ambulance drivers. (Emphasis added.)

Additionally, subsection (4) of the statute says the following:

The prohibition in this section shall apply only when the officer or his or her parent, spouse, or child (a) has a business association as defined in section 49-1408 with the business involved in the contract or (b) will receive a direct pecuniary fee or commission as a result of the contract. (Emphasis added.)

Neb. Rev. Stat. § 49-1408 (Reissue 2010) provides the following definition:

Business with which the individual is associated or business association shall mean a business: (1) In which the individual is a partner, limited liability company member, director, or officer; or (2) in which the individual or a member of the individual's immediate family is a stockholder of closed corporation stock worth one thousand dollars or more at fair market value or which represents more than a five percent equity interest or is a stockholder of publicly traded stock worth ten thousand dollars or more at fair market value or which represents more than ten percent equity interest. An individual who occupies a confidential professional relationship protected by law shall be exempt from this section. This section shall not apply to publicly traded stock under a trading account if the filer reports the name and address of the stockbroker. (Emphasis added.)

It should be noted that § 49-14,103.01(5) provides the following exception to the prohibition against public officers having an interest in contracts with their governing bodies:

The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the interested officer:

VILLAGE OF DAWSON

COMMENTS AND RECOMMENDATIONS

(a) Makes a declaration on the record to the governing body responsible for approving the contract regarding the nature and extent of his or her interest prior to official consideration of the contract;

(b) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the governing body declaring an interest in the contract would prevent the body with all members present from securing a quorum on the issue, then all members may vote on the matters; and

(c) Does not act for the governing body which is party to the contract as to inspection or performance under the contract in which he or she has an interest.

A review of the Board's meeting minutes offers no indication that the Mr. Koch ever made "a declaration on the record . . . regarding the nature and extent" of his interest in the contract with Koch's Auto Service, Inc., as required by § 49-14,103.01(5)(a). It appears Mr. Koch had previously performed a number of services for the Village and had been compensated for that work through Koch's Auto Service, Inc. It is likely, therefore, that the Board was already well aware of Mr. Koch ownership of that company, as well as his personal interest in any contractual agreement with it. This could explain why the Board's meeting minutes reflect no formal declaration of interest by Mr. Koch. Nevertheless, despite any such prior knowledge, § 49-14,103.01(5)(a) requires a formal declaration "on the record" to be made.

In light of the above, the arrangement between the Village Board and Koch's Auto Service, Inc., appears to be in violation of § 49-14,103.01(2).

We recommend the Village Board consult with its County Attorney regarding the legality of the arrangement between itself and Koch's Auto Service, Inc. Additionally, because this comment addresses a possible violation of the Act, we are referring this matter to the Accountability and Disclosure Commission for further review.

Village Response: We have reviewed the draft attestation and are implementing changes per your recommendations.

The new clerk is Janis Richardson. She was appointed clerk at the monthly meeting held June 9, 2015. Her rate of pay is \$12.00 per hour. Our new maintenance personnel is Byron Carder as of September 15, 2015 and his hourly rate of pay is \$12.00 per hour.

Since the Village has only 2 part time employees, there is no sick leave or vacation time. We should have no overtime since this is not a full-time position. We are in the process of providing an employee handbook that clarifies these areas as well as others that pertain to their positions.

Our new procedure for the payment of claims is: a list of claims for the month is typed with the following information, Name of Claimant, Amount, Check number for payment of the claim, and what the claim is for. All claims for the month are attached to the list and made available to all board members. The Board then votes on approving the claims and the checks are signed by two

VILLAGE OF DAWSON

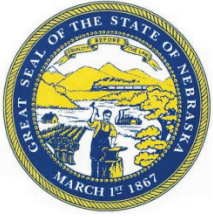
COMMENTS AND RECOMMENDATIONS

members of the board at that time. No checks are being written without board approval. A copy of this list is provided to our CPA as well as our original bank statements that show all checks that have cleared the bank during that time period.

The clerk and maintenance personnel also submit their timesheets showing the date worked, length of time worked, and the job performed. These are attached to the claims and are approved by the Board before payment is made at the regular monthly meeting.

We will secure a contract for services with Seneca Sanitation for our garbage service. The billing and collection for this service is handled by PeopleService with whom we have a contract. PeopleService does provide us with a monthly billing report that shows each residence billed and whether they were billed for water and sewer or water, sewer, and garbage. (Not all households utilize the garbage service.)

Please be assured that we are working towards making the corrections and implementing any and all changes outlined in your draft attestation. Please contact me with any questions or comments.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

Charlie.Janssen@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
www.auditors.nebraska.gov

VILLAGE OF DAWSON

INDEPENDENT ACCOUNTANT'S REPORT

Village of Dawson
Dawson, Nebraska

We have examined the accompanying Schedule of Bank Activity for the Village of Dawson for the period October 1, 2013, through April 20, 2015. The Village of Dawson's management is responsible for the Schedule of Bank Activity. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Bank Activity and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the Schedule of Bank Activity for the Village of Dawson for the period October 1, 2013, through April 20, 2015, based on the accounting system and procedures prescribed by Village of Dawson, as described in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Schedule of Bank Activity and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Schedule of Bank Activity is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control

over the Schedule of Bank Activity or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards*, and those findings, along with the views of management, are described in the Comments Section of the report.

This report is intended solely for the information and use of management, others within the Village of Dawson, and the appropriate Federal and regulatory agencies, and it is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in black ink, appearing to read 'C. J. Janssen', with a long horizontal flourish extending to the right.

Charlie Janssen
Auditor of Public Accounts

September 28, 2015

VILLAGE OF DAWSON

SCHEDULE OF BANK ACTIVITY

FOR THE PERIOD OCTOBER 1, 2013, THROUGH APRIL 20, 2015

Account Owner per Bank	Account Type per Bank	10/1/2013 Beginning Balance	Additions	Withdrawals	4/20/2015 Ending Balance
Village of Dawson General Account	PF Business Value+	\$91,201.62	\$198,741.77	\$251,765.20	\$38,178.19
Village of Dawson Water Bond Account	PF Business Value+	\$33,133.27	\$13,928.80	\$10,391.08	\$36,670.99
Village of Dawson Special Account	Public Funds Savings I	\$675.03	\$1,153.60	\$1,324.62	\$504.01
Village of Dawson Equipment Account	Public Funds Savings I	\$10,652.12	\$12,205.07	\$7,873.00	\$14,984.19
Village of Dawson	Public Funds COD	\$2,000.00	\$3.02	\$3.02	\$2,000.00
Village of Dawson Sewer	Public Funds COD	\$7,399.71	\$31.20	\$0.00	\$7,430.91
Village of Dawson Street Account	Public Funds COD <i>(closed April 2014)</i>	\$2,500.00	\$2.15	\$2,502.15	\$0.00
Village of Dawson Street Account	Public Funds COD <i>(closed April 2014)</i>	\$2,500.00	\$2.15	\$2,502.15	\$0.00
		\$150,061.75	\$226,067.76	\$276,361.22	\$99,768.29

The accompanying notes are an integral part of the schedule.

VILLAGE OF DAWSON

NOTES TO THE SCHEDULE

FOR THE PERIOD OCTOBER 1, 2013, THROUGH APRIL 20, 2015

1. Criteria

The financial information used to prepare the Schedule of Bank Activity (Schedule) for the Village of Dawson, Nebraska, was obtained from the Village bank statements received directly from American National Bank. Interest and deposits are shown as additions while deductions are shown as withdrawals.

2. Reporting Entity

The Village of Dawson is a governmental entity established under and governed by the laws of the State of Nebraska. As such, the Village is exempt from State and Federal income taxes.

The Village is managed by a Board that exercises control over activities that are relevant to the operations of the Village. The Schedule includes all bank activity of the Village. The Schedule does not include those transactions that did not post to the bank that may have been dated within the period tested. The APA was provided the Village bank accounts from American National Bank.

3. Deposits and Investments

The Village has invested monies on deposit in certain Certificates of Deposit (CD) as well as both checking and savings accounts. The interest earned on these funds is recorded as receipts on the Schedule. As of April 20, 2015, the Village had bank deposits as follows:

<i>Demand Deposits</i>	<i>\$ 90,337.38</i>
<i>Certificates of Deposit</i>	<i>\$ 9,430.91</i>
<i>Totals</i>	<i>\$ 99,768.29</i>

All of the deposits were covered by the Federal depository insurance. Some of the CD accounts may be subject to a forfeiture amounts if withdrawn prior to the maturity date.

4. Outstanding Village Debt

The Village had an outstanding General Obligation Bond at April 20, 2015.

<i>Debt</i>	<i>Issuance Date</i>	<i>Final Maturity Date</i>	<i>Original Amount</i>	<i>Payments During Period Principal, Interest, & Fees</i>	<i>Principal Balance at 4/20/2015</i>
Water Main Project	11/15/2002	5/15/2022	\$115,000	\$10,331.08	\$60,000

5. Transfers

The Village had the following transfers among their bank accounts during the period.

<i>Transfers From</i>	<i>Transfers To</i>	<i>Amount</i>
General Account	Equipment Account	\$7,200
Equipment Account	General Account	\$7,873
Street CD 1 & 2	Equipment Account	\$5,000
Total Transfers		\$20,073

VILLAGE OF DAWSON

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Bank Activity. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedule of Bank Activity, and, accordingly, we express no opinion on it.

VILLAGE OF DAWSON
CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
11/11/2013	DEP	Equipment	General Account	\$800.00							\$800.00		
12/10/2013	DEP	Equipment	General Account	\$400.00							\$400.00		
12/31/2013	INT	Equipment	Interest	\$0.27						\$0.27			
12/31/2013	INT	Equipment	Interest	\$0.27						\$0.27			
12/31/2013	INT	Equipment	Interest	\$0.29						\$0.29			
1/13/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
2/11/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
3/10/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
4/7/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
4/30/2014	INT	Equipment	Interest	\$0.30						\$0.30			
4/30/2014	INT	Equipment	Interest	\$0.14						\$0.14			
4/30/2014	INT	Equipment	Interest	\$0.13						\$0.13			
5/13/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
6/1/2014	INT	Equipment	CD Interest	\$0.06						\$0.06			
6/1/2014	INT	Equipment	Interest	\$0.17						\$0.17			
6/1/2014	INT	Equipment	Interest	\$0.27						\$0.27			
6/1/2014	DEP	Equipment	CD Accounts	\$5,000.00							\$5,000.00		
6/10/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
7/1/2014	INT	Equipment	Interest	\$0.27						\$0.27			
7/7/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
8/31/2014	DEP	Equipment	General Account	\$400.00							\$400.00		

VILLAGE OF DAWSON
CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
9/2/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
9/30/2014	INT	Equipment	Interest	\$0.29						\$0.29			
9/30/2014	INT	Equipment	Interest	\$0.30						\$0.30			
9/30/2014	INT	Equipment	Interest	\$0.30						\$0.30			
10/31/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
11/30/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
12/31/2014	DEP	Equipment	General Account	\$400.00							\$400.00		
1/1/2015	INT	Equipment	Interest	\$0.32						\$0.32			
1/1/2015	INT	Equipment	Interest	\$0.32						\$0.32			
1/1/2015	INT	Equipment	Interest	\$0.34						\$0.34			
1/31/2015	DEP	Equipment	General Account	\$400.00							\$400.00		
2/28/2015	DEP	Equipment	General Account	\$400.00							\$400.00		
3/31/2015	INT	Equipment	Interest	\$0.34						\$0.34			
3/31/2015	INT	Equipment	Interest	\$0.32						\$0.32			
3/31/2015	INT	Equipment	Interest	\$0.37						\$0.37			
3/31/2015	DEP	Equipment	General Account	\$400.00							\$400.00		
		Equipment Account Totals		\$12,205.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.07	\$12,200.00	\$0.00	
10/2/2013	DD	General	PeopleService	\$1,205.17					\$1,205.17				
10/9/2013	DD	General	PeopleService	\$580.08					\$580.08				
10/11/2013	DEP	General	Richardson County Treasurer	\$167.55			\$167.55						
10/15/2013	DEP	General	Powell & Cash	\$200.00					\$200.00				
10/15/2013	DEP	General	EMC Insurance	\$448.64								\$448.64	

VILLAGE OF DAWSON
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EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
10/16/2013	DD	General	PeopleService	\$864.06					\$864.06				
10/23/2013	DD	General	PeopleService	\$962.16					\$962.16				
10/30/2013	DD	General	PeopleService	\$952.58					\$952.58				
10/31/2013	INT	General	Interest	\$0.53						\$0.53			
10/31/2013	INT	General	CD 3279	\$0.16						\$0.16			
10/31/2013	INT	General	CD 67744	\$0.30						\$0.30			
10/31/2013	INT	General	CD 67745	\$0.30						\$0.30			
10/31/2013	DD	General	State of NE	\$2,037.14	\$2,037.14								
11/4/2013	DEP	General	Fairchild, Munson, & Wiles	\$300.00					\$300.00				
11/6/2013	DD	General	PeopleService	\$438.85					\$438.85				
11/13/2013	DD	General	PeopleService	\$1,830.83					\$1,830.83				
11/15/2013	DEP	General	Richardson County Treasurer	\$454.73			\$454.73						
11/15/2013	DEP	General	City of Falls City	\$1,270.50								\$1,270.50	MFO
11/15/2013	DEP	General	Berwick Co-Op	\$3.83								\$3.83	
11/15/2013	DEP	General	Miller-Monroe Company, Inc	\$108.00								\$108.00	
11/20/2013	DD	General	PeopleService	\$910.07					\$910.07				
11/27/2013	DD	General	PeopleService	\$1,107.64					\$1,107.64				
11/30/2013	INT	General	Interest	\$0.55						\$0.55			
11/30/2013	INT	General	CD 3279	\$0.16						\$0.16			
11/30/2013	INT	General	CD 67744	\$0.31						\$0.31			
11/30/2013	INT	General	Interest - CD 67745	\$0.31						\$0.31			
11/30/2013	DD	General	State of NE	\$1,551.01	\$1,551.01								

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EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
12/1/2013	DEP	General	William Koch	\$100.00					\$100.00				
12/1/2013	DEP	General	NPPD	\$4,608.51								\$4,608.51	
12/4/2013	DD	General	PeopleService	\$523.27					\$523.27				
12/10/2013	DD	General	State of NE	\$1,570.96	\$1,570.96								
12/11/2013	DD	General	PeopleService	\$402.94					\$402.94				
12/16/2013	DEP	General	Richardson County Treasurer	\$122.26			\$122.26						
12/16/2013	INT	General	CD 3279	\$0.16						\$0.16			
12/16/2013	INT	General	CD 67744	\$0.30						\$0.30			
12/16/2013	INT	General	CD 67745	\$0.30						\$0.30			
12/18/2013	DD	General	PeopleService	\$648.33					\$648.33				
12/24/2013	INT	General	Interest	\$0.52						\$0.52			
12/31/2013	DD	General	State of NE	\$318.97		\$318.97							
1/2/2014	DD	General	PeopleService	\$1,623.46					\$1,623.46				
1/8/2014	DD	General	PeopleService	\$319.09					\$319.09				
1/10/2014	DD	General	State of Nebraska	\$1,875.88	\$1,875.88								
1/14/2014	DEP	General	Richardson County Treasurer	\$760.27			\$760.27						
1/15/2014	DD	General	PeopleService	\$293.52					\$293.52				
1/16/2014	INT	General	CD 3279	\$0.16						\$0.16			
1/16/2014	INT	General	CD 67744	\$0.31						\$0.31			
1/16/2014	INT	General	CD 67745	\$0.31						\$0.31			
1/22/2014	DD	General	PeopleService	\$1,619.51					\$1,619.51				
1/24/2014	INT	General	Interest	\$0.55						\$0.55			
1/29/2014	DD	General	PeopleService	\$1,119.67					\$1,119.67				

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GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
2/4/2014	TSF	General	Savings Account	\$4,995.00							\$4,995.00		
2/5/2014	DEP	General	Richardson County Treasurer	\$648.40			\$648.40						
2/5/2014	DD	General	PeopleService	\$1,258.45					\$1,258.45				
2/10/2014	DD	General	State of Nebraska	\$2,074.13	\$2,074.13								
2/12/2014	DD	General	PeopleService	\$132.85					\$132.85				
2/13/2014	TSF	General	Savings Account	\$2,878.00							\$2,878.00		
2/18/2014	INT	General	CD 3279	\$0.16						\$0.16			
2/18/2014	INT	General	CD 67744	\$0.31						\$0.31			
2/18/2014	INT	General	CD 67745	\$0.31						\$0.31			
2/19/2014	DD	General	PeopleService	\$1,352.32					\$1,352.32				
2/25/2014	INT	General	Interest	\$0.32						\$0.32			
2/26/2014	DD	General	PeopleService	\$1,153.34					\$1,153.34				
3/5/2014	DD	General	PeopleService	\$1,771.59					\$1,771.59				
3/10/2014	DD	General	State of NE	\$1,812.80	\$1,812.80								
3/12/2014	DEP	General	Frederick's Auction	\$824.00								\$824.00	
3/12/2014	DEP	General	Richardson County Treasurer	\$859.19			\$859.19						
3/12/2014	DEP	General	NPPD	\$3,986.36								\$3,986.36	
3/12/2014	DD	General	PeopleService	\$802.87					\$802.87				
3/17/2014	INT	General	CD 3279	\$0.15						\$0.15			
3/17/2014	INT	General	CD 67744	\$0.28						\$0.28			
3/17/2014	INT	General	CD 67745	\$0.28						\$0.28			
3/19/2014	DD	General	PeopleService	\$1,346.87					\$1,346.87				

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 OCTOBER 1, 2013, THROUGH APRIL 20, 2015

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GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
3/24/2014	DEP	General	Richardson County Treasurer	\$800.96			\$800.96						
3/25/2014	INT	General	Interest	\$0.26						\$0.26			
3/26/2014	DD	General	PeopleService	\$1,178.51					\$1,178.51				
3/31/2014	DD	General	State of Nebraska	\$319.62		\$319.62							
4/2/2014	DD	General	PeopleService	\$1,426.66					\$1,426.66				
4/9/2014	DD	General	PeopleService	\$271.98					\$271.98				
4/10/2014	DD	General	State of Nebraska	\$2,032.89	\$2,032.89								
4/16/2014	INT	General	CD 3279	\$0.16						\$0.16			
4/16/2014	INT	General	CD 67744	\$0.31						\$0.31			
4/16/2014	INT	General	CD 67745	\$0.31						\$0.31			
4/16/2014	DD	General	PeopleService	\$1,364.29					\$1,364.29				
4/21/2014	DEP	General	Richardson County Treasurer	\$1,554.22			\$1,554.22						
4/23/2014	DD	General	PeopleService	\$817.39					\$817.39				
4/25/2014	INT	General	Interest	\$0.30						\$0.30			
4/30/2014	DD	General	PeopleService	\$896.85					\$896.85				
5/7/2014	DD	General	PeopleService	\$1,657.35					\$1,657.35				
5/9/2014	DD	General	State of NE	\$1,542.98	\$1,542.98								
5/14/2014	DD	General	PeopleService	\$969.85					\$969.85				
5/15/2014	DEP	General	David Hollinger	\$100.00					\$100.00				
5/15/2014	DEP	General	Richardson County Treasurer	\$2,075.52			\$2,075.52						
5/16/2014	INT	General	CD 3279	\$0.16						\$0.16			

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CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
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GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
5/21/2014	DD	General	PeopleService	\$949.06					\$949.06				
5/23/2014	INT	General	Interest	\$0.28						\$0.28			
5/28/2014	DD	General	PeopleService	\$701.43					\$701.43				
6/4/2014	DD	General	PeopleService	\$1,039.62					\$1,039.62				
6/10/2014	DD	General	State of Nebraska	\$1,587.62	\$1,587.62								
6/11/2014	DD	General	PeopleService	\$522.60					\$522.60				
6/12/2014	DEP	General	Salem Grain Co	\$25.00								\$25.00	
6/12/2014	DEP	General	Thomas Humm & Erma Lee	\$30.00								\$30.00	
6/12/2014	DEP	General	Richardson County Treasurer	\$523.12			\$523.12						
6/12/2014	DEP	General	City of Falls City	\$1,270.50								\$1,270.50	MFO
6/12/2014	DEP	General	NPPD	\$6,389.48								\$6,389.48	
6/12/2014	DD	General	Miscellaneous	\$2.01								\$2.01	
6/16/2014	INT	General	CD 3279	\$0.16						\$0.16			
6/18/2014	DD	General	PeopleService	\$872.53					\$872.53				
6/25/2014	INT	General	Interest	\$0.35						\$0.35			
6/25/2014	DD	General	PeopleService	\$1,631.55					\$1,631.55				
6/30/2014	DD	General	State of NE	\$1,323.60		\$1,323.60							
7/2/2014	DD	General	PeopleService	\$1,231.96					\$1,231.96				
7/9/2014	DD	General	PeopleService	\$130.70					\$130.70				
7/10/2014	DD	General	State of NE	\$2,113.66	\$2,113.66								
7/16/2014	INT	General	CD 3279	\$0.16						\$0.16			
7/16/2014	DD	General	PeopleService	\$1,527.06					\$1,527.06				
7/23/2014	DD	General	PeopleService	\$1,229.27					\$1,229.27				

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GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
7/23/2014	DEP	General	Richardson County Treasurer	\$553.24			\$553.24						
7/25/2014	INT	General	Interest	\$0.34						\$0.34			
7/29/2014	DEP	General	Anthony Leftwich	\$5.00								\$5.00	
7/30/2014	DD	General	PeopleService	\$1,063.65					\$1,063.65				
7/30/2014	DD	General	PeopleService	\$1,634.47					\$1,634.47				
8/11/2014	DD	General	State of Nebraska	\$1,602.97	\$1,602.97								
8/13/2014	DEP	General	Richardson County Treasurer	\$590.45			\$590.45						
8/13/2014	DD	General	PeopleService	\$66.28					\$66.28				
8/18/2014	INT	General	CD 3279	\$0.16						\$0.16			
8/20/2014	DD	General	PeopleService	\$1,664.11					\$1,664.11				
8/25/2014	INT	General	Interest	\$0.33						\$0.33			
8/27/2014	DD	General	PeopleService	\$1,119.21					\$1,119.21				
9/3/2014	DD	General	PeopleService	\$1,537.32					\$1,537.32				
9/9/2014	DEP	General	NPPD	\$3,813.62								\$3,813.62	
9/10/2014	DD	General	PeopleService	\$384.17					\$384.17				
9/10/2014	DD	General	State of Nebraska	\$1,628.13	\$1,628.13								
9/16/2014	INT	General	CD 3279	\$0.16						\$0.16			
9/17/2014	DD	General	PeopleService	\$1,156.43					\$1,156.43				
9/18/2014	DEP	General	Richardson County Treasurer	\$1,587.15			\$1,587.15						
9/24/2014	DD	General	PeopleService	\$1,354.90					\$1,354.90				
9/25/2014	INT	General	Interest	\$0.32						\$0.32			

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GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
9/30/2014	DD	General	State of NE	\$363.64		\$363.64							
10/1/2014	DD	General	PeopleService	\$979.30					\$979.30				
10/8/2014	DD	General	PeopleService	\$1,142.94					\$1,142.94				
10/10/2014	DD	General	State of Nebraska	\$2,143.50	\$2,143.50								
10/15/2014	DD	General	PeopleService	\$1,177.68					\$1,177.68				
10/16/2014	INT	General	CD 3279	\$0.16						\$0.16			
10/20/2014	DEP	General	Ramsey Trucking & Excavating	\$100.00					\$100.00				
10/20/2014	DEP	General	Richardson County Treasurer	\$422.95			\$422.95						
10/22/2014	DD	General	PeopleService	\$1,415.95					\$1,415.95				
10/24/2014	INT	General	Interest	\$0.25						\$0.25			
10/29/2014	DD	General	PeopleService	\$998.34					\$998.34				
11/5/2014	DD	General	PeopleService	\$1,041.88					\$1,041.88				
11/10/2014	DD	General	State of Nebraska	\$1,682.86	\$1,682.86								
11/13/2014	DD	General	PeopleService	\$228.00					\$228.00				
11/14/2014	DEP	General	Miller Monroe Co, Inc	\$107.00								\$107.00	
11/14/2014	DEP	General	Richardson County Treasurer	\$283.51			\$283.51						
11/17/2014	INT	General	Interest - CD 3279	\$0.16						\$0.16			
11/19/2014	DD	General	PeopleService	\$1,684.38					\$1,684.38				
11/25/2014	INT	General	Interest	\$0.26						\$0.26			
11/26/2014	DD	General	PeopleService	\$948.40					\$948.40				
12/3/2014	DD	General	PeopleService	\$1,660.93					\$1,660.93				

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GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
12/10/2014	DD	General	State of NE	\$1,671.84	\$1,671.84								
12/12/2014	DD	General	PeopleService	\$665.32					\$665.32				
12/16/2014	INT	General	CD 3279	\$0.16						\$0.16			
12/17/2014	DD	General	PeopleService	\$1,034.51					\$1,034.51				
12/19/2014	DEP	General	Berkley Insurance Company	\$13,153.28								\$13,153.28	
12/24/2014	INT	General	Interest	\$0.21						\$0.21			
12/24/2014	DD	General	PeopleService	\$1,009.23					\$1,009.23				
12/26/2014	DD	General	PeopleService	\$1,954.12					\$1,954.12				
12/31/2014	DD	General	PeopleService	\$389.51					\$389.51				
12/31/2014	DD	General	State of Nebraska	\$361.18		\$361.18							
1/9/2015	DEP	General	Berwick Co-Op	\$12.89								\$12.89	
1/9/2015	DD	General	State of Nebraska	\$1,917.89	\$1,917.89								
1/9/2015	DEP	General	Koch Auto Service, Inc	\$100.00					\$100.00				
1/9/2015	DEP	General	Richardson County Treasurer	\$213.20			\$213.20						
1/9/2015	DEP	General	Ramsey Trucking & Excavating	\$564.56								\$564.56	
1/9/2015	DEP	General	City of Falls City	\$1,307.50								\$1,307.50	MFO
1/9/2015	DEP	General	NPPD	\$4,723.68								\$4,723.68	
1/9/2015	DEP	General	NPPD	\$4,785.82								\$4,785.82	
1/14/2015	DD	General	PeopleService	\$625.66					\$625.66				
1/16/2015	INT	General	CD 3279	\$0.16						\$0.16			

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GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
1/17/2015	DD	General	PeopleService	\$1,552.71					\$1,552.71				
1/21/2015	DD	General	PeopleService	\$1,150.92					\$1,150.92				
1/23/2015	INT	General	Interest	\$0.31						\$0.31			
1/26/2015	DEP	General	Richardson County Treasurer	\$1,034.37			\$1,034.37						
1/28/2015	DD	General	PeopleService	\$1,498.50					\$1,498.50				
2/4/2015	DD	General	PeopleService	\$1,281.35					\$1,281.35				
2/10/2015	DD	General	State of Nebraska	\$2,062.31	\$2,062.31								
2/11/2015	DD	General	PeopleService	\$391.69					\$391.69				
2/17/2015	DEP	General	Dave Ramsey	\$100.00					\$100.00				
2/17/2015	DEP	General	Richardson County Treasurer	\$1,127.33			\$1,127.33						
2/17/2015	INT	General	CD 3279	\$0.16						\$0.16			
2/18/2015	DD	General	PeopleService	\$1,108.80					\$1,108.80				
2/20/2015	DD	General	NPPD	\$4,140.91								\$4,140.91	
2/25/2015	INT	General	Interest	\$0.35						\$0.35			
2/25/2015	DD	General	PeopleService	\$1,179.87					\$1,179.87				
3/4/2015	DD	General	PeopleService	\$1,583.87					\$1,583.87				
3/10/2015	DD	General	State of Nebraska	\$1,918.24	\$1,918.24								
3/11/2015	DD	General	PeopleService	\$437.04					\$437.04				
3/16/2015	INT	General	CD 3279	\$0.15						\$0.15			
3/18/2015	DD	General	PeopleService	\$1,277.74					\$1,277.74				
3/25/2015	INT	General	Interest	\$0.26						\$0.26			
3/25/2015	DD	General	PeopleService	\$1,165.29					\$1,165.29				

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GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
3/31/2015	DD	General	State of Nebraska	\$353.94		\$353.94							
4/1/2015	DD	General	PeopleService	\$1,367.41					\$1,367.41				
4/8/2015	DD	General	PeopleService	\$284.59					\$284.59				
4/15/2015	DD	General	PeopleService	\$1,003.04					\$1,003.04				
4/16/2015	INT	General	CD 3279	\$0.16						\$0.16			
4/7/2015	DEP	General	Richardson County Treasurer	\$2,731.14			\$2,731.14						
4/10/2015	DD	General	State of NE	\$2,039.12	\$2,039.12								
		General Account Totals		\$198,741.77	\$34,865.93	\$3,040.95	\$16,509.56	\$0.00	\$84,857.69	\$13.55	\$7,873.00	\$51,581.09	
10/16/2013	INT	General CD	Interest	\$0.16								\$0.16	(1)
11/18/2013	INT	General CD	Interest	\$0.16								\$0.16	(1)
12/16/2013	INT	General CD	Interest	\$0.16								\$0.16	(1)
1/16/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
2/18/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
3/17/2014	INT	General CD	Interest	\$0.15								\$0.15	(1)

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					Highway Allocation	Municipal Equal	General	Bond					
4/16/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
5/16/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
6/16/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
7/16/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
8/18/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
9/16/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
10/16/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
11/17/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)
12/16/2014	INT	General CD	Interest	\$0.16								\$0.16	(1)

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EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
1/16/2015	INT	General CD	Interest	\$0.16								\$0.16	(1)
2/17/2015	INT	General CD	Interest	\$0.16								\$0.16	(1)
3/16/2015	INT	General CD	Interest	\$0.15								\$0.15	(1)
4/16/2015	INT	General CD	Interest	\$0.16								\$0.16	(1)
		General CD Totals		\$3.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.02	
11/1/2013	INT	Sewer CD	Interest	\$1.68						\$1.68			
12/31/2013	INT	Sewer CD	Interest	\$1.73						\$1.73			
12/31/2013	INT	Sewer CD	Interest	\$1.68						\$1.68			
2/28/2014	INT	Sewer CD	Interest	\$1.73						\$1.73			
2/28/2014	INT	Sewer CD	Interest	\$1.73						\$1.73			
4/30/2014	INT	Sewer CD	Interest	\$1.57						\$1.57			
6/1/2014	INT	Sewer CD	Interest	\$1.73						\$1.73			
6/1/2014	INT	Sewer CD	Interest	\$1.68						\$1.68			
7/1/2014	INT	Sewer CD	Interest	\$1.73						\$1.73			
8/1/2014	INT	Sewer CD	Interest	\$1.68						\$1.68			
9/30/2014	INT	Sewer CD	Interest	\$1.74						\$1.74			
9/30/2014	INT	Sewer CD	Interest	\$1.74						\$1.74			
12/31/2014	INT	Sewer CD	Interest	\$1.68						\$1.68			

VILLAGE OF DAWSON
CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
12/31/2014	INT	Sewer CD	Interest	\$1.55						\$1.55			
12/31/2014	INT	Sewer CD	Interest	\$1.50						\$1.50			
3/31/2015	INT	Sewer CD	Interest	\$1.55						\$1.55			
3/31/2015	INT	Sewer CD	Interest	\$1.55						\$1.55			
3/31/2015	INT	Sewer CD	Interest	\$1.40						\$1.40			
N/A	INT	Sewer CD	Interest	\$1.55						\$1.55			APA added transaction per the bank statements. Interest for this CD is recorded quarterly.
		Sewer CD Totals		\$31.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31.20	\$0.00	\$0.00	
12/1/2013	INT	Special	Interest	\$0.02						\$0.02			
12/1/2013	INT	Special	Interest	\$0.02						\$0.02			
12/1/2013	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
12/1/2013	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
12/1/2013	DD	Special	Windstream Corporation	\$204.28								\$204.28	
12/31/2013	INT	Special	Interest	\$0.02						\$0.02			
12/31/2013	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
2/28/2014	INT	Special	Interest	\$0.02						\$0.02			
2/28/2014	INT	Special	Interest	\$0.02						\$0.02			
2/28/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
2/28/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
2/28/2014	DD	Special	Windstream Corporation	\$194.50								\$194.50	
4/30/2014	INT	Special	Interest	\$0.02						\$0.02			

VILLAGE OF DAWSON
CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
4/30/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
6/1/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
6/1/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
6/1/2014	INT	Special	Interest	\$0.02						\$0.02			
6/1/2014	INT	Special	Interest	\$0.02						\$0.02			
7/1/2014	INT	Special	Interest	\$0.02						\$0.02			
7/1/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
7/1/2014	DD	Special	Windstream Corporation	\$196.50								\$196.50	
8/1/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
8/1/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
8/1/2014	INT	Special	Interest	\$0.02						\$0.02			
9/1/2014	INT	Special	Interest	\$0.02						\$0.02			
9/1/2014	DD	Special	Windstream Corporation	\$195.50								\$195.50	
9/30/2014	INT	Special	Interest	\$0.02						\$0.02			
9/30/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
12/1/2014	INT	Special	Interest	\$0.01						\$0.01			
12/1/2014	INT	Special	Interest	\$0.01						\$0.01			
12/1/2014	DD	Special	Windstream Corporation	\$192.00								\$192.00	
12/1/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
12/1/2014	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
1/1/2015	INT	Special	Interest	\$0.02						\$0.02			
3/31/2015	INT	Special	Interest	\$0.01						\$0.01			

VILLAGE OF DAWSON
CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
3/31/2015	INT	Special	Interest	\$0.01						\$0.01			
3/31/2015	INT	Special	Interest	\$0.02						\$0.02			
3/31/2015	DD	Special	Windstream Corporation	\$151.50								\$151.50	
3/31/2015	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
3/31/2015	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
3/31/2015	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
3/31/2015	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
3/31/2015	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
3/31/2015	DEP	Special	Vonage Tax Acct	\$1.00								\$1.00	
Special Account Totals				\$1,153.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.32	\$0.00	\$1,153.28	
10/16/2013	INT	Street CD 1	Interest	\$0.30								\$0.30	(1)
11/18/2013	INT	Street CD 1	Interest	\$0.31								\$0.31	(1)
12/16/2013	INT	Street CD 1	Interest	\$0.30								\$0.30	(1)
1/16/2014	INT	Street CD 1	Interest	\$0.31								\$0.31	(1)
2/18/2014	INT	Street CD 1	Interest	\$0.31								\$0.31	(1)

VILLAGE OF DAWSON
CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
3/17/2014	INT	Street CD 1	Interest	\$0.28								\$0.28	(1)
4/16/2014	INT	Street CD 1	Interest	\$0.31								\$0.31	(1)
4/21/2014	INT	Street CD 1	Interest	\$0.03								\$0.03	(1)
		Street CD 1 Totals		\$2.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.15	
10/16/2013	INT	Street CD 2	Interest	\$0.30								\$0.30	(1)
11/18/2013	INT	Street CD 2	Interest	\$0.31								\$0.31	(1)
12/16/2013	INT	Street CD 2	Interest	\$0.30								\$0.30	(1)
1/16/2014	INT	Street CD 2	Interest	\$0.31								\$0.31	(1)
2/18/2014	INT	Street CD 2	Interest	\$0.31								\$0.31	(1)
3/17/2014	INT	Street CD 2	Interest	\$0.28								\$0.28	(1)
4/16/2014	INT	Street CD 2	Interest	\$0.31								\$0.31	(1)

VILLAGE OF DAWSON
CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
4/21/2014	INT	Street CD 2	Interest	\$0.03								\$0.03	(1)
		Street CD 2 Totals		\$2.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.15	
10/11/2013	DEP	Water Bond	Richardson County Treasurer	\$116.14				\$116.14					
10/31/2013	INT	Water Bond	Interest	\$0.19						\$0.19			
11/11/2013	DEP	Water Bond	Richardson County Treasurer	\$550.86				\$550.86					
11/30/2013	INT	Water Bond	Interest	\$0.20						\$0.20			
12/16/2013	DEP	Water Bond	Richardson County Treasurer	\$19.66				\$19.66					
12/24/2013	INT	Water Bond	Interest	\$0.18						\$0.18			
1/14/2014	DEP	Water Bond	Richardson County Treasurer	\$753.35				\$753.35					
1/24/2014	INT	Water Bond	Interest	\$0.19						\$0.19			
2/5/2014	DEP	Water Bond	Richardson County Treasurer	\$634.68				\$634.68					
2/25/2014	INT	Water Bond	Interest	\$0.21						\$0.21			
3/12/2014	DEP	Water Bond	Richardson County Treasurer	\$832.51				\$832.51					
3/25/2014	INT	Water Bond	Interest	\$0.19						\$0.19			
3/25/2014	INT	Water Bond	Interest	\$0.18						\$0.18			
4/21/2014	DEP	Water Bond	Richardson County Treasurer	\$1,919.32				\$1,919.32					

VILLAGE OF DAWSON
CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
4/25/2014	INT	Water Bond	Interest	\$0.21						\$0.21			
5/15/2014	DEP	Water Bond	Richardson County Treasurer	\$2,616.93				\$2,616.93					
5/23/2014	INT	Water Bond	Interest	\$0.20						\$0.20			
6/12/2014	DEP	Water Bond	Richardson County Treasurer	\$370.61				\$370.61					
6/25/2014	INT	Water Bond	Interest	\$0.24						\$0.24			
7/23/2014	DEP	Water Bond	Richardson County Treasurer	\$471.76				\$471.76					
7/23/2014	INT	Water Bond	Interest	\$0.22						\$0.22			
8/13/2014	DEP	Water Bond	Richardson County Treasurer	\$218.01				\$218.01					
8/25/2014	INT	Water Bond	Interest	\$0.21						\$0.21			
9/18/2014	DEP	Water Bond	Richardson County Treasurer	\$1,805.82				\$1,805.82					
9/25/2014	INT	Water Bond	Interest	\$0.20						\$0.20			
10/20/2014	DEP	Water Bond	Richardson County Treasurer	\$318.98				\$318.98					
10/24/2014	INT	Water Bond	Interest	\$0.20						\$0.20			
11/14/2014	DEP	Water Bond	Richardson County Treasurer	\$279.97				\$279.97					
11/25/2014	INT	Water Bond	Interest	\$0.21						\$0.21			
12/31/2014	INT	Water	Interest	\$0.19						\$0.19			

VILLAGE OF DAWSON
CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT A

GL Date	Num	Account	Payee	Amount	State		Richardson County		Utilities	Interest	Transfers In	Other	APA Notes
					Highway Allocation	Municipal Equal	General	Bond					
		Bond											
1/23/2015	INT	Water Bond	Interest	\$0.20						\$0.20			
1/26/2015	DEP	Water Bond	Richardson County Treasurer	\$602.70				\$602.70					
2/17/2015	DEP	Water Bond	Richardson County Treasurer	\$659.39				\$659.39					
2/25/2015	INT	Water Bond	Interest	\$0.22						\$0.22			
3/24/2015	DEP	Water Bond	Richardson County Treasurer	\$321.75				\$321.75					
4/7/2015	DEP	Water Bond	Richardson County Treasurer	\$1,432.72				\$1,432.72					
		Water Bond Account Totals		\$13,928.80	\$0.00	\$0.00	\$0.00	\$13,925.16	\$0.00	\$3.64	\$0.00	\$0.00	
				\$226,067.76	\$34,865.93	\$3,040.95	\$16,509.56	\$13,925.16	\$84,857.69	\$53.78	\$20,073.00	\$52,741.69	

Note: The first column (green) of this exhibit was obtained from the accounting records prepared by the Village CPA. The next four columns (blue) were obtained from the Bank statements. The remaining columns were added and categorized by the APA to the best of our abilities based on the information available.

Note (1): Added transaction per the bank statements. CD interest earnings were withdrawn from the CD accounts and deposited into the General account. This interest is shown as "Other" to avoid duplication of the interest earnings in total.

VILLAGE OF DAWSON
DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
2/4/2014	Transfer from Savings - Mower	EFT	Equipment	General Account	\$4,995.00	4	\$0.00				\$4,995.00		
2/13/2014	Transfer from Savings - Blade/Skid Plate	EFT	Equipment	General Account	\$2,878.00	4	\$0.00				\$2,878.00		
Equipment Account Total					\$7,873.00		\$0.00	\$0.00	\$0.00	\$0.00	7,873.00	\$0.00	
Note 6	Note 6	8901	General	John G. Smith Memorial Library	\$600.00		Note 6					\$600.00	Donation
10/1/2013	Jenny Stutheit	8911	General	Jenny Stutheit	\$400.00	* 3	\$400.00	\$400.00					
10/1/2013	Peoples Service	8912	General	Peoples Service	\$2,116.50	3	\$2,116.50		\$2,116.50				
10/1/2013	Jenny Stutheit	8913	General	Jenny Stutheit	\$158.20	* 3	\$158.20		\$158.20				
10/7/2013	Roger Goos- Maint. Work	8914	General	Roger Goos	\$ 54.00		\$54.00		\$54.00				Support was a handwritten note of total hours worked; not sufficient according to State statute § 17-714.
10/7/2013	Jenny Stutheit	8915	General	Jenny Stutheit	\$117.90	3	\$117.90	\$117.90					
10/8/2013	The Humboldt Standard	8916	General	The Humboldt Standard	\$ 84.73		\$84.73		\$84.73				
10/8/2013	Midway Direct Enterprises, LLC	8917	General	Midway Direct Enterprises, LLC	\$218.75		\$218.75		\$218.75				
10/8/2013	Dana F. Cole & Company	8918	General	Dana F. Cole & Co, LLP	\$100.00		\$100.00		\$100.00				
10/8/2013	SEND	8919	General	SEND	\$275.00		\$275.00		\$275.00				
10/8/2013	Auburn Newspaper	8920	General	Auburn Newspaper	\$24.50		\$24.50		\$24.50				
10/8/2013	NPPD	8921	General	NPPD	\$739.15		\$739.15		\$739.15				Transaction contained sales tax of \$18.25
10/8/2013	HJP Pest Control	8922	General	HJP Pest Control	\$195.00		\$195.00		\$195.00				
10/8/2013	Seneca Sanitation	8923	General	Seneca Sanitation	\$780.00		\$780.00		\$780.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
10/8/2013	Animal Health Center	8924	General	Animal Health Center	\$50.00		\$50.00		\$50.00				
10/8/2013	F.C Journal	8925	General	F.C Journal	\$98.88		\$98.88		\$98.88				
10/8/2013	One Call Concepts	8926	General	One Call Concepts	\$4.75		\$4.75		\$4.75				
10/8/2013	NE Dept of Revenue	8927	General	NE Dept of Revenue	\$421.71		\$421.71		\$421.71				
10/8/2013	Merz Farm Equipment	8928	General	Merz Farm Equipment	\$426.98		\$426.98		\$426.98				
10/15/2013	941 Pymt	EFT	General	IRS	\$80.32	4	\$0.00		\$80.32				

VILLAGE OF DAWSON
DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes		Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
10/23/2013	Roger Goos	8929	General	Roger Goos	\$230.34		3	\$230.34		\$230.34				Support was a handwritten note of total hours worked; not sufficient according to State statute § 17-714.
10/30/2013	Jenny Stutheit	8930	General	Jenny Stutheit	\$450.00	*	3	\$450.00	\$450.00					
10/31/2013	NPPD	8931	General	NPPD	\$1,280.91		3	\$1,280.91		\$1,066.78			\$214.13	Disbursement contains amount paid to the former Clerk's personal account. Transaction contained sales tax of \$17.62.
10/31/2013	Farm City Supply	EFT	General	Farm & City Supply	\$40.00		4	\$0.00		\$40.00				
10/31/2013	Sunmart	EFT	General	Sunmart	\$10.56		4	\$0.00		\$10.56				
10/31/2013	Deluxe for Business	EFT	General	DLX for Business	\$135.78		4	\$0.00		\$135.78				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$37.41		4	\$0.00		\$37.41				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$19.33		4	\$0.00		\$19.33				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$18.33		4	\$0.00		\$18.33				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$22.89		4	\$0.00		\$22.89				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$18.17		4	\$0.00		\$18.17				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$17.62		4	\$0.00		\$17.62				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$22.92		4	\$0.00		\$22.92				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$21.75		4	\$0.00		\$21.75				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$21.63		4	\$0.00		\$21.63				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$16.29		4	\$0.00		\$16.29				
10/31/2013	Sapp Brothers	EFT	General	Sapp Bros	\$21.26		4	\$0.00		\$21.26				
11/1/2013	Jenny Stutheit- Mileage	8932	General	Jenny Stutheit	\$169.50	*	3	\$169.50		\$169.50				
11/1/2013	People's Service	8936	General	People's Service	\$1,700.07			\$1,700.07		\$1,700.07				
11/11/2013	Midway Direct Enterprises, LLC	8933	General	Midway Direct Enterprises, LLC	\$122.50			\$122.50		\$122.50				
11/11/2013	Humboldt Electric	8934	General	Humboldt Electric	\$220.00			\$220.00		\$220.00				
11/11/2013	Roger Goos	8935	General	Roger Goos	\$288.00			\$288.00		\$288.00				Support was a handwritten note of total hours worked; not sufficient according to State statute § 17-714.
11/11/2013	Koch's Auto	8937	General	Koch's Auto Service Inc	\$31.50			\$31.50		\$31.50				
11/11/2013	Dana F. Cole	8938	General	Dana F. Cole & Company, LLP	\$895.00			\$895.00		\$895.00				
11/11/2013	Davis Plumbing, Heating, & Electrical	8939	General	Davis Plumbing, Heating & Electrical	\$361.55			\$361.55		\$361.55				

VILLAGE OF DAWSON
DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
11/11/2013	Jenny Stutheit	8941	General	Jenny Stutheit	\$67.90	*	\$67.90	\$67.90					
11/11/2013	Farm & City Supply	8942	General	Farm & City Supply	\$126.27		\$126.27		\$126.27				
11/11/2013	USPS	8943	General	USPS	\$92.00		\$92.00		\$92.00				
11/11/2013	Seneca Sanitation	8944	General	Seneca Sanitation	\$840.00		\$840.00		\$840.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
11/11/2013	Phillips, Plumbing, Hardware, & HVAC	8945	General	Phillips Plumbing, Hardware, & HVAC	\$484.06		\$484.06		\$484.06				Final endorsement does not agree to other Vendor endorsements
11/15/2013	EFTPS	EFT	General	IRS	\$87.22	4	\$0.00		\$87.22				
11/20/2013	NPPD	8947	General	NPPD	\$614.02	3	\$614.02		\$414.89			\$199.13	Disbursement contains amount paid to the former Clerk's personal account. Transaction contained sales tax of \$24.79
11/20/2013	People's Service	8948	General	People's Service	\$1,457.50	3	\$1,457.50		\$1,457.50				
11/27/2013	Jenny Stutheit	8949	General	Jenny Stutheit	\$250.00	* 3	\$250.00	\$250.00					
11/27/2013	Roger Goos	8950	General	Roger Goos	\$116.36	3	\$116.36	\$116.36					
11/30/2013	Sapp Brothers	EFT	General	Sapp Bros	\$15.09	4	\$0.00		\$15.09				
11/30/2013	Sapp Brothers	EFT	General	Sapp Bros	\$19.88	4	\$0.00		\$19.88				
11/30/2013	Total November Checks	8940	General	Equipment Account	\$800.00		\$800.00				\$800.00		
12/9/2013	Midwest Laboratories Inc.	8951	General	Midwest Laboratories, Inc	\$4.56		\$4.56		\$4.56				Check was only signed by Jennifer Stutheit. Transaction contained sales tax of \$0.24.
12/10/2013	Berwick Coop	8952	General	Berwick Co-Op	\$528.45		\$528.45		\$528.45				
12/10/2013	NPPD	8953	General	NPPD	\$354.00		\$354.00		\$354.00				
12/10/2013	Seneca Sanitation	8954	General	Seneca Sanitation	\$885.00		\$885.00		\$885.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
12/10/2013	Roger Goos	8955	General	Roger Goos	\$138.52	5	\$129.52	\$138.52					
12/10/2013	Jenny Stutheit	8956	General	Jenny Stutheit	\$281.28	*	\$281.28	\$281.28					Check was only signed by Jennifer Stutheit
12/10/2013	Jenny Stutheit	8957	General	Jenny Stutheit	\$146.90	*	\$146.90		\$146.90				
12/10/2013	Dana F. Cole & Co	8959	General	Dana F. Cole &	\$100.00		\$100.00		\$100.00				

VILLAGE OF DAWSON
DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
				Co, LLP									
12/10/2013	Walmart - 6 \$25 Gift Cards	8960	General	Walmart	\$150.00		\$150.00		\$150.00				Purchase of six Christmas Certificates
12/10/2013	Lewis Impl.- Mower	8961	General	Lewis Impl	\$4,995.00		\$4,995.00		\$4,995.00				
12/15/2013	EFTPS Pymts	EFT	General	IRS	\$19.28	4	\$0.00		\$19.28				
12/15/2013	EFTPS Pymts	EFT	General	IRS	\$87.22	4	\$0.00		\$87.22				
12/24/2013	Roger Goos	8962	General	Roger Goos	\$110.82	3	\$110.82	\$110.82					
12/24/2013	Deluxe Ck Order- Ck Book Cover	EFT	General	Deluxe Check	\$55.75	4	\$0.00		\$55.75				
12/31/2013	Total Dec Checks	8958	General	Equipment Account	\$400.00		\$400.00				\$400.00		
1/2/2014	Jenny Stutheit	8963	General	Jenny Stutheit	\$400.00	* 3	\$400.00	\$400.00					
1/2/2014	Jenny Stutheit	8964	General	Jenny Stutheit	\$180.80	* 3	\$180.80		\$180.80				
1/2/2014	NPPD	8965	General	NPPD	\$1,008.88	3	\$1,008.88		\$1,008.88				Check was only signed by Jennifer Stutheit. Transaction contained sales tax of \$30.32.
1/2/2014	People Service	8966	General	People Service Inc.	\$1,530.02	3	\$1,530.02		\$1,530.02				Check was only signed by Jennifer Stutheit. Transaction contained sales tax of \$0.23.
1/10/2014	Dollar General - Auto Debit	EFT	General	Dollar General	\$15.98	4	\$0.00		\$15.98				
1/13/2014	Jenny Stutheit	8967	General	Jenny Stutheit	\$211.49	* 3	\$211.49	\$211.49					
1/13/2014	Roger Goos	8968	General	Roger Goos	\$127.44	3	\$127.44	\$127.44					
1/13/2014	NPPD	8969	General	NPPD	\$189.91		\$189.91		\$189.91				
1/13/2014	Phillips Plumbing	8970	General	Phillips Plumbing, Hardware, & HVAC	\$28.25		\$28.25		\$28.25				
1/13/2014	Koch's Auto Service	8971	General	Koch's Auto Service Inc	\$12.66		\$12.66		\$12.66				Transaction contained sales tax of \$0.66
1/13/2014	Seneca Sanitation	8973	General	Seneca Sanitation	\$840.00		\$840.00		\$840.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
1/13/2014	Utility Service Co - pmt for water tower	8974	General	Utility Service Co, Inc	\$29,276.94		\$29,276.94		\$29,276.94				
1/13/2014	Layne Christensen Co-Well 2 rehab & pump	8975	General	Layne Christensen Co.	\$21,637.25		\$21,637.25		\$21,637.25				
1/13/2014	The Humboldt Standard	8976	General	The Humboldt Standard	\$92.34		\$92.34		\$92.34				
1/13/2014	Midwest Laboratories	8977	General	Midwest Laboratories, Inc	\$154.81		\$154.81		\$154.81				Transaction contained sales tax of \$0.61.
1/13/2014	Municipal Supply, Inc of NE	8978	General	Municipal	\$215.96		\$215.96		\$215.96				

VILLAGE OF DAWSON
DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT
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EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
				Supply, Inc of NE									
1/13/2014	NE Rural Water Assoc.	8979	General	NE Rural Water Assoc.	\$100.00	4	\$0.00		\$100.00				
1/13/2014	State of NE Sales Tax	8980	General	State of NE Dept of Revenue	\$497.79		\$497.79		\$497.79				
1/13/2014	Quill	8981	General	Jenny Stutheit	\$23.27		\$23.27		\$23.27				Transaction contained sales tax of \$1.21.
1/13/2014	USPS	8982	General	USPS	\$92.00		\$92.00		\$92.00				
1/13/2014	One Call Concepts	8983	General	One Call Concepts	\$1.90		\$1.90		\$1.90				
1/13/2014	Roger Goos	8984	General	Roger Goos	\$110.82	3	\$110.82	\$110.82					
1/14/2014	941 Pymt	EFT	General	IRS	\$130.82	4	\$0.00		\$130.82				
1/27/2014	Jenny Stutheit	8985	General	Jenny Stutheit	\$475.00	* 3	\$475.00	\$475.00					
1/31/2014	NE Dept of Revenue	8986	General	NE Dept of Revenue	\$56.05	3	\$56.05		\$56.05				
1/31/2014	Total Jan Checks	8972	General	Equipment Account	\$400.00		\$400.00				\$400.00		
2/1/2014	NPPD	8987	General	NPPD	\$1,309.55	3	\$1,309.55		\$1,309.55				Check was only signed by Jennifer Stutheit. Transaction contained sales tax of \$43.60.
2/1/2014	People Service, Inc.	8988	General	People Service Inc.	\$1,799.50	3	\$1,799.50		\$1,799.50				Check was only signed by Jennifer Stutheit
2/1/2014	Jenny Stutheit	8989	General	Jenny Stutheit	\$145.60	* 3	\$145.60		\$145.60				
2/1/2014	Jenny Stutheit- Office Supplies	8990	General	Jenny Stutheit	\$150.00	* 3	\$150.00		\$150.00				Transaction contained sales tax of \$3.28.
2/11/2014	Charlie Laux- Village Hall Key	8992	General	Charles Laux	\$4.47		\$4.47		\$4.47				
2/11/2014	Dawson Community Improvement Program	8993	General	Dawson Community Improvement Program	\$230.00	5	\$212.00		\$230.00				Villages are not authorized to donate taxpayer funds.
2/11/2014	Koch's Auto - Service on Tractor	8994	General	Koch's Auto	\$107.65		\$107.65		\$107.65				Transaction contained sales tax of \$0.11.
2/11/2014	Seneca Sanitation	8996	General	Seneca Sanitation	\$840.00		\$840.00		\$840.00				
2/11/2014	Gilmore & Associates, Inc.	8997	General	Gilmore & Associates, Inc	\$626.89		\$626.89		\$626.89				Support did not contain adequate details of hours worked. The Village has no contract for services with the Street Superintendent.
2/11/2014	Dana F. Cole	8998	General	Dana F. Cole & Co, LLP	\$100.00		\$100.00		\$100.00				
2/11/2014	Lewis Impl - Blade & Skid Plate	8999	General	Lewis Impl Co	\$2,878.00	5	\$2,875.00		\$2,878.00				

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GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
2/14/2014	941 Pymt	EFT	General	IRS	\$142.76	4	\$0.00		\$142.76				
2/17/2014	Jenny Stutheit	9000	General	Jenny Stutheit	\$400.54	* 3	\$400.54	\$400.54					
2/17/2014	Roger Goos	9001	General	Roger Goos	\$317.38	3	\$317.38	\$317.38					
2/22/2014	People Service, Inc.	9002	General	People Service Inc.	\$1,487.50	3	\$1,487.50		\$1,487.50				
2/22/2014	NPPD	9003	General	NPPD	\$1,173.21	3	\$1,173.21		\$1,173.21				Transaction contained sales tax of \$39.13.
2/28/2014	Total Feb Checks	8995	General	Equipment Account	\$400.00		\$400.00				\$400.00		
3/4/2014	Roger Goos	9004	General	Roger Goos	\$121.91		\$121.91	\$121.91					
3/4/2014	Jenny Stutheit	9005	General	Jenny Stutheit	\$424.32	* 3	\$424.32	\$424.32					
3/10/2014	Seneca Sanitation	9006	General	Seneca Sanitation	\$825.00		\$825.00		\$825.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
3/10/2014	Dana F. Cole & Co	9008	General	Dana F. Cole & Co, LLP	\$100.00		\$100.00		\$100.00				
3/10/2014	Midwest Laboratories, Inc	9009	General	Midwest Laboratories, Inc	\$71.50		\$71.50		\$71.50				
3/10/2014	Dana F. Cole	9010	General	Dana F. Cole & Co, LLP	\$970.00		\$970.00		\$970.00				
3/10/2014	Jenny Stutheit	9011	General	Jenny Stutheit	\$123.20		\$123.20		\$123.20				
3/13/2014	US Post Office	9012	General	US Post Office	\$60.00	3	\$60.00		\$60.00				
3/15/2014	941 Pymt	EFT	General	IRS	\$239.40	4	\$0.00		\$239.40				
3/14/2014	Jenny Stutheit	9013	General	Jenny Stutheit	\$221.64	3	\$221.64	\$221.64					
3/17/2014	Roger Goos	9014	General	Roger Goos	\$116.36	3	\$116.36	\$116.36					
3/17/2014	NPPD	9015	General	NPPD	\$1,117.33	3	\$1,117.33		\$1,117.33				Transaction contained sales tax of \$36.69.
3/17/2014	People Service	9016	General	People Service Inc.	\$2,016.50	3	\$2,016.50		\$2,016.50				
3/24/2014	Bill Koch - 2 gas cans & ext cord	9017	General	Bill Koch	\$60.66	3	\$60.66		\$60.66				Transaction contained sales tax of \$3.97.
3/24/2014	Sam's Club - 2 Gas Cans & Ext Cord	EFT	General	Sam's Club	\$49.87	4	\$0.00		\$49.87				
3/31/2014	Roger Goos	9018	General	Roger Goos	\$193.93	3	\$193.93	\$193.93					Check number is actually 9018
3/31/2014	Jenny Stutheit	9019	General	Jenny Stutheit	\$333.79	3	\$333.79	\$333.79					Check number is actually 9019
3/31/2014	Total March Checks	9007	General	Equipment Acct	\$400.00		\$400.00				\$400.00		
4/7/2014	Koch's Auto Service	9020	General	Koch's Auto Service	\$34.95		\$34.95		\$34.95				
4/7/2014	Humboldt Standard	9021	General	The Humboldt Standard	\$61.95		\$61.95		\$61.95				

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GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
4/7/2014	Dawson Ag Center	9022	General	Dawson Ag Center	\$13.50		\$13.50		\$13.50				
4/7/2014	Dana F. Cole	9023	General	Dana F. Cole & Co, LLP	\$100.00		\$100.00		\$100.00				
4/7/2014	Doug Wheeler - video of drain line	9025	General	Doug Wheeler	\$250.00	4	\$0.00		\$250.00				Check was only signed by Jennifer Stutheit
4/7/2014	One Call Concepts	9026	General	One Call Concepts	\$8.15		\$8.15		\$8.15				
4/7/2014	Seneca Sanitation	9027	General	Seneca Sanitation	\$840.00		\$840.00		\$840.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
4/7/2014	Jenny Stutheit	9028	General	Jenny Stutheit	\$146.16		\$146.16		\$146.16				Transaction added by APA as date was entered as 2017 by Dana Cole
4/8/2014	HJP	9029	General	HJP Pest Control	\$1,123.20		\$1,123.20		\$1,123.20				
4/14/2014	USPS	9030	General	USPS	\$98.00	4	\$0.00		\$98.00				
4/14/2014	Roger Goos	9031	General	Roger Goos	\$177.32	3	\$177.32	\$177.32					
4/14/2014	Jenny Stutheit	9032	General	Jenny Stutheit	\$369.40	* 3	\$369.40	\$369.40					
4/15/2014	941 Pymt	EFT	General	IRS	\$241.84	4	\$0.00		\$241.84				
4/21/2014	NE Dept of Revenue	9033	General	Nebraska Dept of Revenue	\$521.35	4	\$0.00		\$521.35				
4/21/2014	People Services	9034	General	People Service	\$1,692.50	3	\$1,692.50		\$1,692.50				
4/21/2014	NPPD	9035	General	NPPD	\$907.36	3	\$907.36		\$907.36				Check was only signed by Jennifer Stutheit. Transaction contained sales tax of \$26.51.
4/29/2014	Roger Goos	9036	General	Roger Goos	\$199.48	3	\$199.48	\$199.48					
4/29/2014	Jenny Stutheit	9037	General	Jenny Stutheit	\$393.13	* 3	\$393.13	\$393.13					
4/30/2014	Total April Checks	9024	General	Equipment Account	\$400.00		\$400.00				\$400.00		
5/12/2014	Roger Goos	9038	General	Roger Goos	\$138.52		\$138.52	\$138.52					
5/12/2014	Jenny Stutheit	9039	General	Jenny Stutheit	\$476.22	* 4	\$0.00	\$476.22					
5/13/2014	Berwick Coop	9040	General	Berwick Co-Op	\$348.74		\$348.74		\$348.74				
5/13/2014	Farm & City Supply - Trash Bags	9041	General	Farm & City Supply	\$9.99		\$9.99		\$9.99				
5/13/2014	Midwest Laboratories, Inc.	9042	General	Midwest Laboratories, Inc	\$14.51		\$14.51		\$14.51				Transaction contained sales tax of \$0.76.
5/13/2014	F, N, W, Z & M - Ordinance Review	9044	General	F, N, W, Z & M, PC	\$615.00		\$615.00		\$615.00				
5/13/2014	Jenny Stutheit	9045	General	Jenny Stutheit	\$182.40	*	\$182.40		\$182.40				
5/13/2014	Martin Marietta Materials	9046	General	Martin Marietta Materials	\$198.13		\$198.13		\$198.13				

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GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
5/13/2014	Jeff & Don Huettner	9047	General	Jeff & Don Huettner	\$79.20		\$79.20		\$79.20				
5/13/2014	Humboldt Standard	9048	General	Humboldt Standard	\$32.91		\$32.91		\$32.91				
5/13/2014	Marburgeis Shoe - Clean Mower	9049	General	Marburgers Shoe	\$20.00		\$20.00		\$20.00				
5/13/2014	Dana F. Cole & Company	9050	General	Dana F. Cole & Co, LLP	\$100.00		\$100.00		\$100.00				
5/13/2014	Seneca Sanitation	9051	General	Seneca Sanitation	\$825.00		\$825.00		\$825.00				
5/13/2014	Jenny Stutheit	9052	General	Jenny Stutheit	\$235.89	* 4	\$0.00		\$235.89				
5/15/2014	941 Deposit	EFT	General	IRS	\$217.52	4	\$0.00		\$217.52				
5/27/2014	Jenny Stutheit	9053	General	Jenny Stutheit	\$393.13	* 3	\$393.13	\$393.13					Check was only signed by Jennifer Stutheit
5/27/2014	Jenny Stutheit	9054	General	Jenny Stutheit	\$193.13	* 4	\$0.00		\$193.13				
5/27/2014	Roger Goos	9055	General	Roger Goos	\$116.36	3	\$116.36	\$116.36					Check was only signed by Jennifer Stutheit
5/27/2014	Kwik Shop - Fuel	EFT	General	Kwik Shop	\$34.90	4	\$0.00		\$34.90				
5/31/2014	Total May Checks	9043	General	Equipment Acct	\$400.00		\$400.00				\$400.00		
6/1/2014	Office Max- Filing Cabinet	9056	General	Jenny Stutheit	\$687.08	* 4	\$0.00					\$687.08	Check was paid to Jennifer Stutheit
6/2/2014	Sam's Club-Storage Cubes/Office Supplies	9057	General	Jenny Stutheit	\$653.29	* 4	\$0.00					\$653.29	Check was paid to Jennifer Stutheit; Check was only signed by Jennifer Stutheit
6/4/2014	NPPD	9058	General	NPPD	\$842.84	3	\$842.84		\$423.84			\$419.00	Check was only signed by Jennifer Stutheit. Disbursement contains amount paid to the former Clerk's personal account. Transaction contained sales tax of \$19.52.
6/4/2014	People Service Inc.	9059	General	People Service, Inc	\$1,562.50	3	\$1,562.50		\$1,562.50				Check was only signed by Jennifer Stutheit.
6/4/2014	Koch's Auto	9060	General	Jenny Stutheit	\$262.09	* 4	\$0.00					\$262.09	Check was paid to Jennifer Stutheit; Check was only signed by Jennifer Stutheit
6/10/2014	Roger Goos	9061	General	Roger Goos	\$99.73		\$99.73	\$99.73					
6/10/2014	Jenny Stutheit	9062	General	Jenny Stutheit	\$171.94	* 5	\$71.94	\$171.94					
6/10/2014	Seneca Sanitation	9063	General	Seneca Sanitation	\$825.00		\$825.00		\$825.00				
6/10/2014	Dana F. Cole	9065	General	Dana F. Cole & Co, LLP	\$100.00		\$100.00		\$100.00				
6/10/2014	Dawson Ag Center	9066	General	Dawson Ag Center	\$133.75		\$133.75		\$133.75				

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GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
6/10/2014	Farm & City Supply	9067	General	Farm & City Supply	\$39.99		\$39.99		\$39.99				
6/10/2014	Koch's Auto	9068	General	Koch's Auto Service	\$405.35		\$405.35		\$405.35				Check was only signed by Jennifer Stutheit. Transaction contained sales tax of \$0.54.
6/10/2014	Jenny Stutheit	9069	General	Jenny Stutheit	\$250.00	* 4	\$0.00		\$250.00				
6/12/2014	Safety Deposit Box Pymt	EFT	General	American National Bank	\$50.00	4	\$0.00			\$50.00			
6/15/2014	941 Pymt	EFT	General	IRS	\$231.52	4	\$0.00		\$231.52				
6/23/2014	Roger Goos	9070	General	Roger Goos	\$341.41	4	\$0.00	\$341.41					
6/23/2014	Jenny Stutheit	9071	General	Jenny Stutheit	\$452.49	* 4	\$0.00	\$452.49					
6/26/2014	USPS	9072	General	USPS	\$98.00	3	\$98.00		\$98.00				Check was only signed by Jennifer Stutheit
6/30/2014	Total June Checks	9064	General	Equipment Acct	\$400.00		\$400.00				\$400.00		
7/2/2014	Sapp Brothers - Humboldt, NE	EFT	General	Sapp Bros	\$37.22	4	\$0.00		\$37.22				
7/2/2014	Sapp Brothers - Humboldt, NE	EFT	General	Sapp Bros	\$33.64	4	\$0.00		\$33.64				
7/3/2014	Mark Stephenson	9073	General	Jenny Stutheit	\$452.49	* 4	\$0.00					\$452.49	Check was paid to Jennifer Stutheit
7/3/2014	People Service	9074	General	People Service, Inc	\$1,830.50	3	\$1,830.50		\$1,830.50				Check was only signed by Jennifer Stutheit.
7/3/2014	NPPD	9075	General	NPPD	\$1,065.12	3	\$1,065.12		\$1,065.12				Check was only signed by Jennifer Stutheit. Transaction contained sales tax of \$16.52.
7/7/2014	Roger Goos	9077	General	Roger Goos	\$312.58		\$342.00	\$312.58					
7/7/2014	Jenny Stutheit	9078	General	Jenny Stutheit	\$611.65	* 3	\$727.50	\$611.65					
7/7/2014	Seneca Sanitation	9079	General	Seneca Sanitation	\$840.00	5	\$825.00		\$840.00				
7/7/2014	Dana F. Cole & Company	9081	General	Dana F. Cole & Co, LLP	\$100.00		\$100.00		\$100.00				
7/7/2014	One Call Concepts	9082	General	One Call Concepts	\$11.85		\$11.85		\$11.85				
7/7/2014	CNA Surety Co.	9083	General	CNA Surety Co.	\$100.00		\$100.00		\$100.00				
7/7/2014	Mark Stephenson	9084	General	Mark Stephenson	\$3,446.00		\$3,446.00		\$3,446.00				The Village did not enter into a contract for work provided.
7/15/2014	EFTPS Pymt	EFT	General	IRS	\$225.90	4	\$0.00		\$225.90				
7/22/2014	NPPD	9085	General	NPPD	\$751.59	3	\$751.59		\$751.59				Transaction contained sales tax of \$18.39.
7/22/2014	People Service	9086	General	People Service	\$1,664.50	3	\$1,664.50		\$1,664.50				
7/22/2014	Roger Goos	9087	General	Roger Goos	\$243.80	3	\$243.80	\$243.80					
7/22/2014	Jenny Stutheit	9088	General	Jenny Stutheit	\$205.10	* 3	\$205.10	\$205.10					
7/22/2014	Wolfes Printing-ordinance	9089	General	Wolfes Printing	\$166.92	4	\$0.00		\$166.92				Check was only signed

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	books												by Jennifer Stutheit
7/31/2014	Total July Checks	9080	General	Equipment Acct	\$400.00		\$400.00				\$400.00		
8/31/2014	Jenny Stutheit	9090	General	Jenny Stutheit	\$350.00	* 4	\$0.00		\$350.00				
8/31/2014	Roger Goos	9091	General	Roger Goos	\$346.21	3	\$346.21	\$346.21					
8/31/2014	Jenny Stutheit	9092	General	Jenny Stutheit	\$333.79	* 3	\$333.79	\$333.79					
8/31/2014	Total Aug Checks	9093	General	Equipment Acct	\$400.00		\$400.00				\$400.00		
8/31/2014	Humboldt Standard	9094	General	Humboldt Standard	\$32.41		\$32.41		\$32.41				
8/31/2014	League of NE Municipalities	9095	General	LNM	\$185.00		\$185.00		\$185.00				
8/31/2014	Seneca Sanitation	9096	General	Seneca Sanitation	\$870.00		\$870.00		\$870.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
8/31/2014	Dana F. Cole & Company	9097	General	Dana F. Cole & Co	\$105.00		\$105.00		\$105.00				
8/31/2014	Farm & City Supply	9098	General	Farm & City Supply	\$161.77		\$161.77		\$161.77				
8/31/2014	Koch's Auto	9099	General	Koch's Auto	\$204.71		\$204.71		\$204.71				Transaction contained sales tax of \$5.32. Transaction contained a late charge of \$1.
8/31/2014	Municipal Supply, Inc. of NE	9100	General	Municipal Supply, Inc of NE	\$332.80		\$332.80		\$332.80				
8/31/2014	Davis Plumbing, Heating, & Electrical	9101	General	Davis Plumbing, Heating, & Electrical	\$640.00		\$640.00		\$640.00				
8/31/2014	Jenny Stutheit	9102	General	Jenny Stutheit	\$61.60	4	\$0.00		\$61.60				
8/31/2014	NE Dept of Revenue	9103	General	NE Dept of Revenue	\$548.86	4	\$0.00		\$548.86				
8/31/2014	Davis Plumbing, Heating, & Electrical	9104	General	Jenny Stutheit	\$569.40	* 4	\$0.00					\$569.40	Check was paid to Jennifer Stutheit
8/31/2014	Roger Goos	9105	General	Roger Goos	\$193.93	4	\$0.00	\$193.93					
8/31/2014	Jenny Stutheit	9106	General	Jenny Stutheit	\$369.40	* 4	\$0.00	\$369.40					
8/31/2014	NPPD	9107	General	Jenny Stutheit	\$581.84	* 4	\$0.00					\$581.84	Check was paid to Jennifer Stutheit
8/31/2014	941 Pymt	EFT	General	IRS	\$280.41	4	\$0.00		\$280.41				
8/31/2014	Fuel - 20% Mower	EFT	General	Kwik Shop	\$31.45	4	\$0.00		\$31.45				
8/31/2014	Fuel - 80% Irrigation	EFT	General	Sapp Bros	\$46.69	4	\$0.00		\$46.69				
8/31/2014	Fuel - 80% Irrigation	EFT	General	Sapp Bros	\$50.81	4	\$0.00		\$50.81				
8/31/2014	Fuel - 80% Irrigation	EFT	General	Kwik Shop	\$33.79	4	\$0.00		\$33.79				
8/31/2014	Fuel - 80% Irrigation	EFT	General	Kwik Shop	\$36.13	4	\$0.00		\$36.13				
8/31/2014	Fuel - 80% Irrigation	EFT	General	Sapp Bros	\$26.64	4	\$0.00		\$26.64				

VILLAGE OF DAWSON
DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT
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EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
9/2/2014	People Services, Inc.	9108	General	People Service, Inc	\$2,059.40	3	\$2,059.40		\$2,059.40				
9/2/2014	NPPD	9109	General	NPPD	\$742.29	3	\$742.29		\$742.29				Transaction contained sales tax of \$17.91.
9/2/2014	Roger Goos	9110	General	Roger Goos	\$346.21	3	\$346.21	\$346.21					
9/2/2014	NPPD	9112	General	Jenny Stutheit	\$654.77	* 4	\$0.00					\$654.77	Check was paid to Jennifer Stutheit
9/2/2014	Jenny Stutheit	9114	General	Jenny Stutheit	\$258.58	* 3	\$258.58	\$258.58					
9/2/2014	Merz Farm Equipment	9115	General	Jenny Stutheit	\$954.24	* 4	\$0.00					\$954.24	Check was paid to Jennifer Stutheit
9/9/2014	Seneca Sanitation	9117	General	Seneca Sanitation	\$870.00		\$870.00		\$870.00				
9/9/2014	Humboldt Standard	9118	General	The Humboldt Standard	\$58.92		\$58.92		\$58.92				
9/9/2014	Utility Service Co-Qtrly Pmt Water Tower	9119	General	Utility Service Co, Inc	\$7,319.21		\$7,319.21		\$7,319.21				
9/9/2014	Miller Monroe Co, Inc	9120	General	Miller Monroe Co, Inc	\$4,150.00		\$4,150.00		\$4,150.00				
9/9/2014	Ne Dept of Revenue	9121	General	NE Dept of Revenue	\$55.97		\$55.97		\$55.97				
9/9/2014	Farm & City Supply	9122	General	Farm & City Supply	\$200.90		\$200.90		\$200.90				
9/9/2014	Carter Waters	9123	General	Carter Waters	\$2,301.38		\$2,301.38		\$2,301.38				The Village did not have a contract or written agreement for services provided.
9/9/2014	Dana F. Cole & Company	9124	General	Dana F. Cole & Co, LLP	\$105.00		\$105.00		\$105.00				
9/9/2014	SEND	9125	General	SEND	\$319.00		\$319.00		\$319.00				
9/15/2014	Roger Goos	9126	General	Roger Goos	\$271.04	4	\$0.00	\$271.04					
9/15/2014	Jenny Stutheit	9127	General	Jenny Stutheit	\$178.26	* 4	\$0.00	\$178.26					
9/15/2014	Glen Knight	9128	General	Glen Knight	\$100.00	3	\$100.00		\$100.00				
9/15/2014	DHHA - Public Health Enviro	9129	General	DHHS: Public Health Environmental Lab	\$77.00	3	\$77.00		\$77.00				
9/15/2014	People Service, Inc.	9130	General	People Service, Inc	\$2,457.50	3	\$2,457.50		\$2,457.50				
9/15/2014	NPPD	9131	General	NPPD	\$753.41	3	\$753.41		\$753.41				Transaction contained sales tax of \$19.91.
9/15/2014	Ag Partners Co-op	9132	General	Ag Partners Co-Op	\$76.45	3	\$76.45		\$76.45				
9/15/2014	USPS	9133	General	USPS	\$98.00	4	\$0.00		\$98.00				
9/15/2014	NPPD	9134	General	NPPD	\$27.37	3	\$27.37		\$27.37				
9/15/2014	Midwest Lab Inc.	9135	General	Midwest Laboratories, Inc	\$234.01	3	\$234.01		\$234.01				Transaction contained a late charge of \$0.09.

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EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes		Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
9/15/2014	EFTPS Pymt	EFT	General	IRS	\$232.94		4	\$0.00		\$232.94				
9/15/2014	Sapp Brothers - 20% Mower	EFT	General	Sapp Bros	\$48.90		4	\$0.00		\$48.90				
9/15/2014	Sapp Brothers - 80% Irrigation	EFT	General	Sapp Bros	\$41.81		4	\$0.00		\$41.81				
9/15/2014	Sapp Brothers - 80% Irrigation	EFT	General	Sapp Bros	\$47.51		4	\$0.00		\$47.51				
9/29/2014	Roger Goos	9136	General	Roger Goos	\$155.14		3	\$155.14	\$155.14					
9/29/2014	Jenny Stutheit	9137	General	Jenny Stutheit	\$178.26	*	3	\$178.26	\$178.26					
9/30/2014	Total Sept Checks	9116	General	Equipment Acct	\$400.00			\$400.00				\$400.00		
10/15/2014	EFTPS Pymt	EFT	General	IRS	\$238.64		4	\$0.00		\$238.64				
10/31/2014	Total October Checks	9138	General	Equipment Acct	\$400.00			\$400.00				\$400.00		
10/31/2014	Roger Goos	9139	General	Roger Goos	\$210.55			\$210.55	\$210.55					
10/31/2014	Jenny Stutheit	9140	General	Jenny Stutheit	\$245.20	*		\$245.20	\$245.20					
10/31/2014	Municipal Supply- water testing supplies	9141	General	Municipal Supply, Inc of NE	\$216.46			\$216.46		\$216.46				
10/31/2014	Dana F. Cole & Company	9142	General	Dana F. Cole & Co, LLP	\$105.00			\$105.00		\$105.00				
10/31/2014	Municipal Supply- water meter	9143	General	Municipal Supply, Inc of NE	\$800.25			\$800.25		\$800.25				
10/31/2014	Martin Marietta	9144	General	Martin Marietta	\$195.82			\$195.82		\$195.82				Transaction contained sales tax of \$10.21.
10/31/2014	One Call Concepts, Inc.	9145	General	One Call Concepts, Inc.	\$7.00			\$7.00		\$7.00				
10/31/2014	Marburger's Shoe Store	9146	General	Merburgers Shoe Store	\$12.50			\$12.50		\$12.50				
10/31/2014	Seneca Sanitation	9147	General	Jenny Stutheit	\$885.00	*	4	\$0.00					\$885.00	Check was paid to Jennifer Stutheit
10/31/2014	Dana F. Cole & Company	9149	General	Dana F. Cole & Co, LLP	\$935.00			\$935.00		\$935.00				
10/31/2014	Falls City Journal	9150	General	Falls City Journal	\$70.88			\$70.88		\$70.88				
10/31/2014	Jenny Stutheit	9151	General	Jenny Stutheit	\$204.44	*	4	\$0.00		\$204.44				Included \$112 for mileage, which was not adequately supported. Transaction contained sales tax of \$6.05.
10/31/2014	Seneca Sanitation	9152	General	Seneca Sanitation	\$885.00			\$885.00		\$885.00				
10/31/2014	People Service, Inc.	9153	General	People Service, Inc	\$1,562.50		3	\$1,562.50		\$1,562.50				
10/31/2014	NPPD	9154	General	NPPD	\$889.82		3	\$889.82		\$889.82				Transaction contained sales tax of \$25.59.
10/31/2014	Roger Goos	9155	General	Roger Goos	\$77.57			\$77.57	\$77.57					
10/31/2014	Jenny Stutheit	9156	General	Jenny Stutheit	\$191.72	*	3	\$191.72	\$191.72					

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GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
10/31/2014	Whetrock Inc.	9157	General	Whetrock	\$290.90	3	\$290.90		\$290.90				
10/31/2014	20% Fuel Charges - Street	EFT	General	Sapp Bros	\$47.37	4	\$0.00		\$47.37				
10/31/2014	80% Fuel Charges - Sewer	EFT	General	Sapp Bros	\$38.15	4	\$0.00		\$38.15				
10/31/2014	80% Fuel Charges - Sewer	EFT	General	Sapp Bros	\$30.88	4	\$0.00		\$30.88				
11/15/2014	EFTPS Pymt	EFT	General	IRS	\$121.22	4	\$0.00		\$121.22				
11/30/2014	NPPD	9158	General	Jenny Stutheit	\$450.00	* 4	\$0.00					\$450.00	Check was paid to Jennifer Stutheit
11/30/2014	NPPD	9159	General	Jenny Stutheit	\$743.19	* 4	\$0.00					\$743.19	Check was paid to Jennifer Stutheit
11/30/2014	Total Nov Checks	9160	General	Equipment Acct	\$400.00		\$400.00				\$400.00		
11/30/2014	Seneca Sanitation	9161	General	Seneca Sanitation	\$870.00		\$870.00		\$870.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
11/30/2014	Jenny Stutheit	9162	General	Jenny Stutheit	\$164.75	*	\$164.75	\$164.75					
11/30/2014	Seneca Sanitation	9163	General	Jenny Stutheit	\$885.00	* 4	\$0.00					\$885.00	Check was paid to Jennifer Stutheit
11/30/2014	Dana F. Cole	9164	General	Dana F. Cole & Co, LLP	\$105.00		\$105.00		\$105.00				
11/30/2014	Animal Health Center	9165	General	Animal Health Center	\$50.00		\$50.00		\$50.00				
11/30/2014	Falls City Merc	9166	General	Falls City Merc	\$33.36		\$33.36		\$33.36				
11/30/2014	NPPD	9167	General	NPPD	\$4,723.68		\$4,723.68		\$4,723.68				
11/30/2014	Jenny Stutheit	9168	General	Jenny Stutheit	\$245.20	* 3	\$270.00	\$245.20					
11/30/2014	NPPD	9169	General	NPPD	\$1,437.79	3	\$1,437.79		\$1,437.79				Transaction contained sales tax of \$54.17.
11/30/2014	People Service	9170	General	People Service, Inc	\$1,559.68	3	\$1,559.68		\$1,559.68				Transaction contained sales tax of \$2.27.
11/30/2014	NE Dept of Revenue	EFT	General	NE Dept of Revenue	\$573.89	4	\$0.00		\$573.89				
12/1/2014	Auto Debit: Home Lumber Company	EFT	General	Home Lumber Company	\$47.96	4	\$0.00		\$47.96				
12/15/2014	EFTPS payment	EFT	General	IRS	\$68.86	4	\$0.00		\$68.86				
12/31/2014	NPPD	9171	General	Jenny Stutheit	\$1,723.29	* 4	\$0.00					\$1,723.29	Check was paid to Jennifer Stutheit
12/31/2014	Jenny Stutheit	9172	General	Jenny Stutheit	\$258.58	*	\$285.00	\$258.58					
12/31/2014	Dana F. Cole	9173	General	Dana F. Cole & Co, LLP	\$105.00		\$105.00		\$105.00				
12/31/2014	Midwest Lab	9174	General	Jenny Stutheit	\$884.93	* 4	\$0.00					\$884.93	Check was paid to Jennifer Stutheit
12/31/2014	Total Dec Checks	9175	General	Equipment Acct	\$400.00		\$400.00				\$400.00		
12/31/2014	Seneca Sanitation	9176	General	Seneca Sanitation	\$855.00		\$855.00		\$855.00				

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GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
12/31/2014	Falls City Merc.	9177	General	Falls City Merc	\$33.36		\$33.36		\$33.36				
12/31/2014	Phillips Plumbing	9178	General	Phillips Plumbing	\$12.50		\$12.50		\$12.50				
12/31/2014	Humboldt Standard	9179	General	Humboldt Standard	\$79.55		\$79.55		\$79.55				
12/31/2014	NE Dept of Revenue	9180	General	NE Dept of Revenue	\$58.24		\$58.24		\$58.24				
12/31/2014	F.C Supply	9181	General	Farm & City Supply	\$31.75		\$31.75		\$31.75				
12/31/2014	DHHS - Water Testing	9182	General	DHHS	\$215.00		\$215.00		\$215.00				
12/31/2014	Midwest Laboratories	9183	General	Midwest Laboratories, Inc	\$23.52		\$23.52		\$23.52				Transaction contained sales tax of \$1.23.
12/31/2014	Jenny Stutheit - Quill	9184	General	Jenny Stutheit	\$205.48	* 4	\$0.00		\$205.48				
12/31/2014	Utility Service Co Inc	9185	General	Utility Service Co, Inc	\$7,319.21	4	\$0.00		\$7,319.21				
12/31/2014	USPS - Postage	9186	General	USPS	\$147.00	4	\$0.00		\$147.00				Check was only signed by Jennifer Stutheit
12/31/2014	Roger Goos	9187	General	Roger Goos	\$144.07	3	\$156.00	\$144.07					
12/31/2014	Jenny Stutheit	9188	General	Jenny Stutheit	\$298.18	* 3	\$330.00	\$298.18					
1/15/2015	941 Payment	EFT	General	IRS	\$118.46	3	\$118.46		\$118.46				
1/15/2015	NE Dept of Revenue- Sales Tax	EFT	General	Dept of Revenue	\$545.53	4	\$0.00		\$545.53				
1/31/2015	NPPD	9190	General	Jenny Stutheit	\$1,375.92	* 4	\$0.00					\$1,375.92	Check was paid to Jennifer Stutheit
1/31/2015	People Service, Inc.	9191	General	People Service, Inc	\$1,548.80	3	\$1,548.80		\$1,548.80				Check was only signed by Jennifer Stutheit.
1/31/2015	NPPD	9192	General	NPPD	\$1,455.21	3	\$1,455.21		\$1,455.21				Check was only signed by Jennifer Stutheit. Transaction contained sales tax of \$53.48.
1/31/2015	Jenny Stutheit	9193	General	Jenny Stutheit	\$231.83	* 3	\$255.00	\$231.83					
1/31/2015	Midwest Laboratories, Inc.	9194	General	Midwest Laboratories, Inc	\$346.00		\$346.00		\$346.00				
1/31/2015	Seneca Sanitation	9195	General	Seneca Sanitation	\$870.00		\$870.00		\$870.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
1/31/2015	Total Jan Checks	9196	General	Equipment Acct	\$400.00		\$400.00				\$400.00		
1/31/2015	One Call Concepts, Inc.	9197	General	One Call Concepts	\$4.40		\$4.40		\$4.40				
1/31/2015	Gilmore & Assoc Inc.	9198	General	Gilmore & Assoc Inc	\$308.00		\$308.00		\$308.00				Support did not contain adequate details of hours worked. The Village has no contract

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GL Date	Transaction Description	Num	Account	Payee	Amount	Notes		Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
														for services with the Street Superintendent.
1/31/2015	DHHS Public Health Enviro Lab	9199	General	DHHS Public Health Environmental Lab	\$107.00			\$107.00		\$107.00				
1/31/2015	Humboldt Standard	9200	General	Humboldt Standard	\$154.68			\$154.68		\$154.68				
1/31/2015	Dana F. Cole	9201	General	Dana F. Cole & Co, LLP	\$995.00			\$995.00		\$995.00				
1/31/2015	SE Area Clerks Assoc	9202	General	SE Area Clerks Assoc	\$10.00			\$10.00		\$10.00				
1/31/2015	Cornhusker Press (DogTags & ReceiptBook)	9203	General	Cornhusker Press	\$86.74			\$86.74		\$86.74				
1/31/2015	NE Rural Water Assoc	9204	General	NE Rural Water Assoc.	\$100.00			\$100.00		\$100.00				
1/31/2015	Roger Goos	9205	General	Roger Goos	\$127.44		3	\$138.00	\$127.44					
1/31/2015	Jenny Stutheit	9206	General	Jenny Stutheit	\$271.94	*	3	\$300.00	\$271.94					
1/31/2015	NE Dept of Revenue	9207	General	NE Dept of Revenue	\$187.78		3	\$187.78		\$187.78				
1/31/2015	People Service, Inc.	9208	General	People Service, Inc	\$2,559.40		3	\$2,559.40		\$2,559.40				
1/31/2015	NPPD	9209	General	NPPD	\$1,176.40		3	\$1,176.40		\$1,176.40				Transaction contained sales tax of \$38.42.
2/15/2015	941 Pymt	EFT	General	IRS	\$106.04		3	\$106.04		\$106.04				
2/28/2015	Utility Service Co Inc - Repairs	9210	General	Jenny Stutheit	\$2,428.52	*	4	\$0.00					\$2,428.52	Check was paid to Jennifer Stutheit
2/28/2015	Jenny Stutheit	9211	General	Jenny Stutheit	\$178.26	*	3	\$195.00	\$178.26					
2/28/2015	Humboldt Standard	9212	General	The Humboldt Standard	\$20.63			\$20.63		\$20.63				
2/28/2015	Total Feb Checks	9213	General	Equipment Acct	\$400.00			\$400.00				\$400.00		
2/28/2015	DHHS Water Testing	9214	General	DHHS	\$34.00			\$34.00		\$34.00				
2/28/2015	Gilmore & Assoc	9215	General	Gilmore & Assoc	\$224.00			\$224.00		\$224.00				Support did not contain adequate details of hours worked. The Village has no contract for services with the Street Superintendent.
2/28/2015	USPS - Box Rental	9216	General	USPS	\$60.00			\$60.00		\$60.00				
2/28/2015	Municipal Supply Inc	9217	General	Municipal Supply, Inc of NE	\$581.00			\$581.00		\$581.00				
2/28/2015	Jeff & Dan Huettner	9218	General	Jeff & Dan Huettner	\$396.98			\$396.98		\$396.98				
2/28/2015	Martin Marietta	9219	General	Martin Marietta	\$196.23			\$196.23		\$196.23				Transaction contained sales tax of \$10.23.
2/28/2015	Davis Plumbing Heating &	9220	General	Davis Plumbing,	\$1,105.00			\$1,105.00		\$1,105.00				

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	Electrical			Heating, & Electrical									
2/28/2015	Ricahrdson City Clerk - '14 Gen Election	9221	General	Richardson County Clerk	\$73.64		\$73.64		\$73.64				
2/28/2015	Seneca Sanitation	9222	General	Seneca Sanitation	\$885.00		\$885.00		\$885.00				Amount paid totaled total users for Garbage at \$15 per user. The Village did not maintain a contract on file to support fees paid.
2/28/2015	Humboldt Electric & Appliance	9223	General	Humboldt Electric & Appliance	\$116.00		\$116.00		\$116.00				
2/28/2015	John G Smith Memorial Library Donation	9224	General	DCIP	\$100.00		\$100.00					\$100.00	Villages are not authorized to donate taxpayer funds.
2/28/2015	Sapp Bros	9225	General	Sapp Bros Petroleum Inc	\$319.50		\$319.50		\$319.50				
2/28/2015	Roger Goos	9226	General	Roger Goos	\$143.59	3	\$165.00	\$143.59					
2/28/2015	Jenny Stutheit	9227	General	Jenny Stutheit	\$238.51	* 3	\$262.50	\$238.51					
2/28/2015	USPS	9228	General	USPS	\$98.00	3	\$98.00		\$98.00				
2/28/2015	People Service	9229	General	People Service, Inc	\$1,725.79	3	\$1,725.79		\$1,725.79				Transaction contained sales tax of \$1.40.
2/28/2015	NPPD	9230	General	NPPD	\$1,032.75	3	\$1,032.75		\$1,032.75				Transaction contained sales tax of \$31.52.
2/28/2015	Utility Service Co Inc-Qtrly Tower Pymt	9231	General	Utility Service Co, Inc	\$7,319.21	3	\$7,319.21		\$7,319.21				
2/28/2015	Dana F. Cole & Co	9232	General	Dana F. Cole & Co, LLP	\$105.00		\$105.00		\$105.00				
2/28/2015	People Service	9233	General	Jenny Stutheit	\$2,715.74	* 4	\$0.00					\$2,715.74	Check was paid to Jennifer Stutheit
3/4/2015	Jenny Stutheit	9234	General	Jenny Stutheit	\$131.57	* 3	\$150.00	\$131.57					
3/15/2015	941 Payment	EFT	General	IRS	\$102.91		N/A		\$102.91				
3/20/2015	Sapp Brothers	EFT	General	Sapp Bros	\$ 21.23		N/A		\$21.23				
3/31/2015	Koch's Auto Service, Inc	9235	General	Koch's Auto Service, Inc	\$266.30		\$266.30		\$266.30				
3/31/2015	Dana F. Cole & Company	9236	General	Dana F. Cole & Co, LLP	\$105.00		\$105.00		\$105.00				
3/31/2015	Wes Johnson - Water Deposit Refund	9237	General	Wes Johnson	\$61.56		\$61.56		\$61.56				
3/31/2015	David Hollinger - Water Deposit Refund	9238	General	David Hollinger	\$14.85		\$14.85		\$14.85				
3/31/2015	People Service	9239	General	Jenny Stutheit	\$1,580.26	* 4	\$0.00					\$1,580.26	Check was paid to Jennifer Stutheit
3/31/2015	Seneca Sanitation	9240	General	Seneca Sanitation	\$870.00		\$870.00		\$870.00				Amount paid totaled total users for Garbage

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														at \$15 per user. The Village did not maintain a contract on file to support fees paid.
3/31/2015	The Humboldt Standard	9241	General	The Humboldt Standard	\$86.43			\$86.43		\$86.43				
3/31/2015	Total March Checks	9242	General	Equipment Acct	\$400.00			\$400.00				\$400.00		
3/31/2015	Jenny Stutheit	9243	General	Jenny Stutheit	\$184.15	*	4	\$0.00		\$184.15				Transaction contained sales tax of \$9.60.
3/31/2015	Jenny Stutheit	9244	General	Jenny Stutheit	\$146.75	*		N/A	\$146.75					
3/31/2015	NPPD	9245	General	Jenny Stutheit	\$2,614.81	*		N/A					\$2,614.81	Check was paid to Jennifer Stutheit
3/23/2015	Terry Knight- Hauling Rock	9246	General	Terry Knight	\$100.00			N/A		\$100.00				
3/23/2015	People Services, Inc.	9247	General	People Service, Inc	\$1,809.40			N/A		\$1,809.40				
3/23/2015	NPPD	9248	General	NPPD	\$1,011.84			N/A		\$1,011.84				
3/31/2015	Roger Goos	9250	General	Roger Goos	\$150.79			N/A	\$150.79					
3/31/2015	Jenny Stutheit	9251	General	Jenny Stutheit	\$158.76	*		N/A	\$158.76					
4/1/2015	Jenny Stutheit	9249	General	Jenny Stutheit	\$2,143.19	*		N/A					\$2,143.19	Check was paid to Jennifer Stutheit
4/8/2015	Jenny Stutheit	9266	General	Jenny Stutheit	\$3,366.69	*		N/A					\$3,366.69	Check was paid to Jennifer Stutheit
4/13/2015	Roger Goos	9252	General	Roger Goos	\$82.96			N/A	\$82.96					
4/13/2015	Jenny Stutheit	9253	General	Jenny Stutheit	\$200.39	*		N/A	\$200.39					Additional endorsement noted.
4/15/2015	EFTPS payment	EFT	General	IRS	\$159.16			N/A		\$159.16				
	General Account Totals				\$251,765.20			\$202,600.44	\$16,619.09	\$199,752.11	\$50.00	\$7,200.00	\$28,144.00	
		EFT	General CD	General Account	\$0.16		4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16		4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16		4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16		4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16		4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.15		4	\$0.00					\$0.15	7
		EFT	General CD	General Account	\$0.16		4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16		4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16		4	\$0.00					\$0.16	7

VILLAGE OF DAWSON
DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
		EFT	General CD	General Account	\$0.16	4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16	4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16	4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16	4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16	4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16	4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16	4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.16	4	\$0.00					\$0.16	7
		EFT	General CD	General Account	\$0.15	4	\$0.00					\$0.15	7
		EFT	General CD	General Account	\$0.16	4	\$0.00					\$0.16	7
	General CD Totals				\$3.02		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.02	
12/1/2013	To Record Special Acct Transactions	EFT	Special	Money Order Fee	\$4.00	4	\$0.00			\$4.00			
12/1/2013	To Record Special Acct Transactions	MO	Special	City of Falls City	\$207.28	4	\$0.00		\$207.28				
4/30/2014	To Record Special Acct Activity - March	EFT	Special	Money Order Fee	\$4.00	4	\$0.00			\$4.00			
4/30/2014	To Record Special Acct Activity - March	MO	Special	City of Falls City	\$197.50	4	\$0.00		\$197.50				
6/12/2014	Bank Charge	EFT	Special	Money Order Fee	\$4.00	4	\$0.00			\$4.00			
6/12/2014	City of Falls City	MO	Special	City of Falls City	\$199.50	4	\$0.00		\$199.50				
9/30/2014	To Record Sept Trans. for Special Acct	EFT	Special	Money Order Fee	\$4.00	4	\$0.00			\$4.00			
9/30/2014	To Record Sept Trans. for Special Acct	MO	Special	City of Falls City	\$198.50	4	\$0.00		\$198.50				
12/1/2014	Oct/Nov Special Acct Transactions	3788	Special	Home Depot	\$148.34	4	\$0.00					\$148.34	Check appears unrelated to Village of Dawson
3/31/2015	To Record 1st Qtr Transactions - Special	EFT	Special	Money Order Fee	\$4.00		N/A			\$4.00			
3/31/2015	To Record 1st Qtr Transactions - Special	EFT	Special	Money Order Fee	\$4.00		N/A			\$4.00			
3/31/2015	To Record 1st Qtr Transactions - Special	MO	Special	City of Falls City	\$195.00		N/A		\$195.00				
3/31/2015	To Record 1st Qtr Transactions - Special	MO	Special	Windstream Corporation	\$154.50		N/A					\$154.50	Endorsed as "not used for purpose intended"

VILLAGE OF DAWSON
DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
	Special Account Totals				\$1,324.62		\$0.00	\$0.00	\$997.78	\$24.00	\$0.00	\$302.84	
		EFT	Street CD 1	General Account	\$0.30	4	\$0.00					\$0.30	7
		EFT	Street CD 1	General Account	\$0.31	4	\$0.00					\$0.31	7
		EFT	Street CD 1	General Account	\$0.30	4	\$0.00					\$0.30	7
		EFT	Street CD 1	General Account	\$0.31	4	\$0.00					\$0.31	7
		EFT	Street CD 1	General Account	\$0.31	4	\$0.00					\$0.31	7
		EFT	Street CD 1	General Account	\$0.28	4	\$0.00					\$0.28	7
		EFT	Street CD 1	General Account	\$0.31	4	\$0.00					\$0.31	7
6/1/2014	Transfer of Street CD's	EFT	Street CD 1	Equipment Acct	\$2,500.03	4	\$0.00				\$2,500.00	\$0.03	7
	Street CD 1 Totals				\$2,502.15		\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2.15	
		EFT	Street CD 2	General Account	\$0.30	4	\$0.00					\$0.30	7
		EFT	Street CD 2	General Account	\$0.31	4	\$0.00					\$0.31	7
		EFT	Street CD 2	General Account	\$0.30	4	\$0.00					\$0.30	7
		EFT	Street CD 2	General Account	\$0.31	4	\$0.00					\$0.31	7
		EFT	Street CD 2	General Account	\$0.31	4	\$0.00					\$0.31	7
		EFT	Street CD 2	General Account	\$0.28	4	\$0.00					\$0.28	7
		EFT	Street CD 2	General Account	\$0.31	4	\$0.00					\$0.31	7
6/1/2014	Transfer of Street CD's	EFT	Street CD 2	Equipment Acct	\$2,500.03	4	\$0.00				\$2,500.00	\$0.03	7
	Street CD 2 Totals				\$2,502.15		\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2.15	
11/30/2013	Wire Fee	EFT	Water Bond	Wire Fee	\$15.00	4	\$0.00			\$15.00			
11/30/2013	Wire- Interest on Water Bond	EFT	Water Bond	Depository Trust Co	\$1,803.75	4	\$0.00		\$1,803.75				
5/15/2014	Outgoing Wire Fee	EFT	Water Bond	Wire Fee	\$15.00	4	\$0.00			\$15.00			
5/15/2014	Outgoing Wire Depository Trust Co	EFT	Water Bond	Depository Trust Co	\$1,803.75	4	\$0.00		\$1,803.75				
8/31/2014	Bond Payment	EFT	Water Bond	Depository Trust Co	\$5,058.58	4	\$0.00		\$5,058.58				Transaction contains late fee of \$58.58.
8/31/2014	Outgoing Wire Fee	EFT	Water	Wire Fee	\$15.00	4	\$0.00			\$15.00			

VILLAGE OF DAWSON
DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT B

GL Date	Transaction Description	Num	Account	Payee	Amount	Notes	Board Approved Amount	Employee Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
			Bond										
11/30/2014	Interest on Bond-wire transfer	EFT	Water Bond	Depository Trust Co	\$1,665.00	4	\$0.00		\$1,665.00				
11/30/2014	Outgoing Wire Transfer Fee	EFT	Water Bond	Wire Fee	\$15.00	4	\$0.00			\$15.00			
	Water Bond Account Totals				\$10,391.08		\$0.00	\$0.00	\$10,331.08	\$60.00	\$0.00	\$0.00	
	Total Disbursements				\$276,361.22		\$202,600.44	\$16,619.09	\$211,080.97	\$134.00	\$20,073.00	\$28,454.16	

* The transactions identified with an asterisk (*) were deposited into Jenny Stutheit's personal bank account.

Note: The first two columns (green) of this exhibit were obtained from the accounting records prepared by the Village CPA. The next four columns (blue) were obtained from the Bank statements. The remaining columns were added and categorized by the APA to the best of our abilities based on the information available.

Note 2: The categories within the table are as follows:

All items in blue relate to transactions that had no supporting documentation to verify the transaction.

All items in orange relate to transactions that had inadequate supporting documentation according to State statutes.

All items in red font relate to potentially fraudulent transactions by the former Clerk.

Note 3: These 99 claims were paid prior to being approved by the Board. In general, the amounts paid agreed to the Board-approved amount. Instances in which the amounts differed were due to the Board authorizing payroll claims for the gross amount, but the payment being the net amount. The appropriate net pay was paid to employees.

Note 4: These 150 paid claims were never approved by the Board and amount to \$60,972.

Note 5: These 5 claims were paid for an amount that differed from the amount approved by the Board. The amount paid was \$4,258.46, but the approved amount was \$4,113.46, for a difference of \$145.00.

Note 6: This claim was not included in the accounting records for our period. The check was written in August 2013, but cleared in October 2013. Because the check date was prior to the period tested, the APA did not obtain those Board meeting minutes.

Note 7: Added transaction per the bank statements. This was a withdrawal of the CD interest earnings for deposit into the General bank account.

VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

The following 15 checks contain images of both the altered checks provided to the Village's CPA for inclusion in the accounting records and the actual check paid from the Village bank statements.

Check number 9073, dated June 23, 2014, for \$452.49 was made payable to Mark Stephenson per the accounting records; however, the check was actually made payable to the former Clerk:

VILLAGE OF DAWSON
P.O. BOX 68
DAWSON, NE 68543

DATE 6-23-14

PAY TO THE ORDER OF Mark Stephenson \$ 452.49

Four hundred fifty two and 49/100 DOLLARS

AMERICAN NATIONAL BANK

FOR Charles Lantz

Signature: Jimmy Stephens

Check# 9073, Amount: 452.49, Date: 6/30/2014

VILLAGE OF DAWSON
P.O. BOX 68
DAWSON, NE 68543

DATE 6-23-14

PAY TO THE ORDER OF Mark Stephenson \$ 452.49

Four hundred fifty two and 49/100 DOLLARS

AMERICAN NATIONAL BANK

FOR Charles Lantz

Signature: Jimmy Stephens

Check# 9073, Amount: 452.49, Date: 6/30/2014

Check number 9104, dated August 18, 2014, for \$569.40 was made payable to Davis Plumbing, Heating, & Electrical per the accounting records; however, the check was actually made payable to the former Clerk:

VILLAGE OF DAWSON
P.O. BOX 68
DAWSON, NE 68543

DATE 8-18-14

PAY TO THE ORDER OF Davis Plumbing, Heating & Electrical \$ 569.40

Five hundred sixty nine and 40/100 DOLLARS

AMERICAN NATIONAL BANK

FOR Charles Lantz

Signature: Jimmy Stephens

Check# 9104, Amount: 569.40, Date: 8/18/2014

VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

VILLAGE OF DAWSON
P.O. BOX 89
DAWSON, NE 68521

9104

DATE 8-12-14

PAY TO THE ORDER OF Jenny Stethard \$ 509.10

Five hundred sixty nine and 10/100

AMERICAN NATIONAL BANK

FOR Charles B. Laws
Jenny Stethard

⑆009104⑆ ⑆104000854⑆

Check number 9112, dated August 15, 2014, for \$654.77 was made payable to NPPD per the accounting records; however, the check was actually made payable to the former Clerk:

VILLAGE OF DAWSON
P.O. BOX 89
DAWSON, NE 68521

9112

DATE 8-15-14

PAY TO THE ORDER OF NPPD \$ 654.77

Six hundred fifty four and 77/100

AMERICAN NATIONAL BANK

FOR Charles B. Laws
Jenny Stethard

⑆009112⑆ ⑆104000854⑆

Check# 9112, Amount: 654.77, Date: 8/26/2014

VILLAGE OF DAWSON
P.O. BOX 89
DAWSON, NE 68521

9112

DATE 8-15-14

PAY TO THE ORDER OF Jenny Stethard \$ 654.77

Six hundred fifty four and 77/100

AMERICAN NATIONAL BANK

FOR Charles B. Laws
Jenny Stethard

⑆009112⑆ ⑆104000854⑆

VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

Check number 9115, dated September 3, 2014, for \$954.24 was made payable to Merz Farm Equipment per the accounting records; however, the check was actually made payable to the former Clerk:

Check #9115, Amount: 954.24, Date: 9/9/2014

Detailed description: This is a check from the Village of Dawson, P.O. Box 61, Dawson, NE 68217. The check number 9115 is in the top right corner. The date is 9-9-14. The payee is Merz Farm Equipment. The amount is \$954.24. The check is signed by Charles B. Lasey and Jennifer Miller. The bank is American National Bank. The MICR line at the bottom is ⑆009115⑆ ⑆104000854⑆.

Detailed description: This is a check from the Village of Dawson, P.O. Box 61, Dawson, NE 68217. The check number 9115 is in the top right corner. The date is 9-9-14. The payee is Henry Shickel. The amount is \$954.24. The check is signed by Charles B. Lasey and Jennifer Miller. The bank is American National Bank. The MICR line at the bottom is ⑆009115⑆ ⑆104000854⑆.

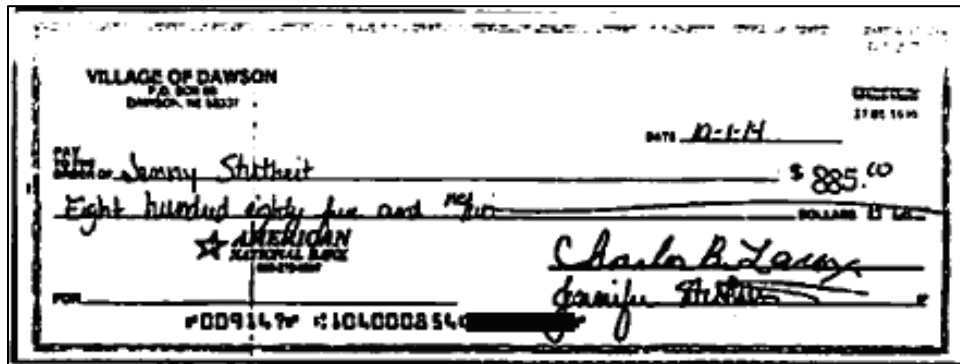
Check number 9147, dated October 1, 2014, for \$885.00 was made payable to Seneca Sanitation per the accounting records; however, the check was actually made payable to the former Clerk:

Check# 9147, Amount: 885.00, Date: 10/6/2014

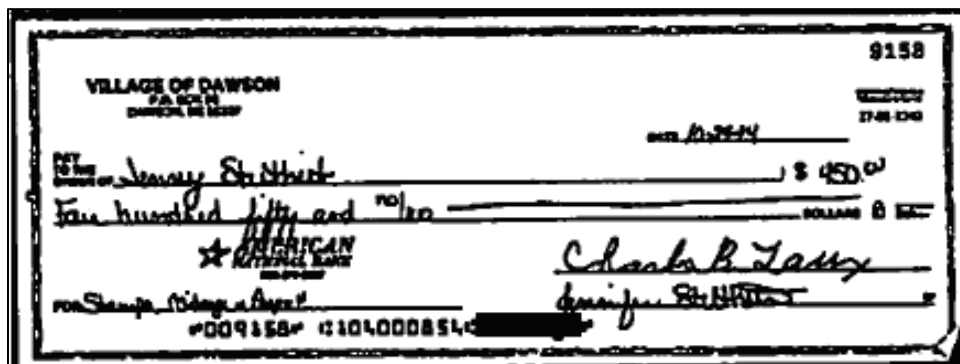
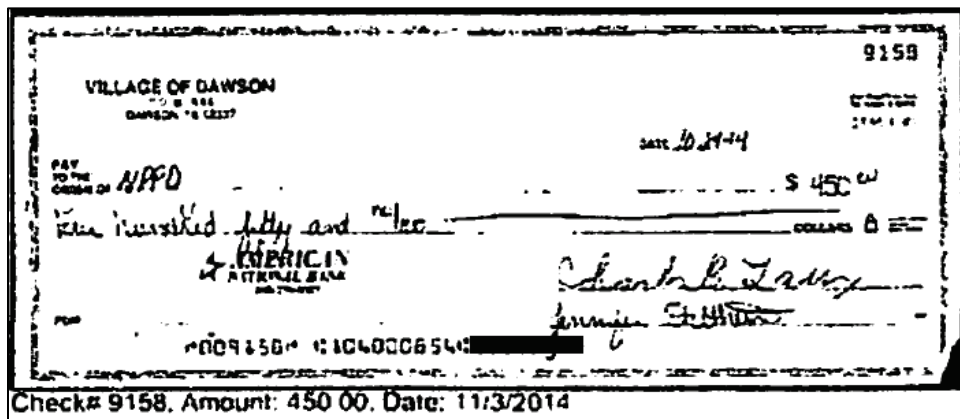
Detailed description: This is a check from the Village of Dawson, P.O. Box 61, Dawson, NE 68217. The check number 9147 is in the top right corner. The date is 10-1-14. The payee is Seneca Sanitation. The amount is \$885.00. The check is signed by Charles B. Lasey and Jennifer Miller. The bank is American National Bank. The MICR line at the bottom is ⑆009147⑆ ⑆104000854⑆.

VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C



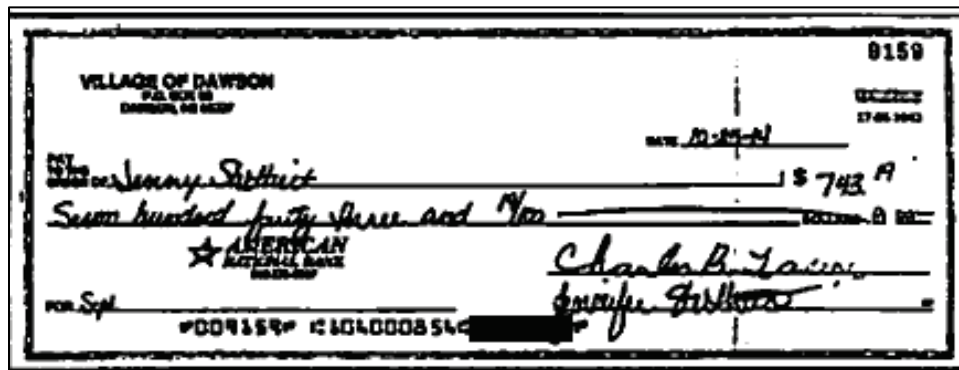
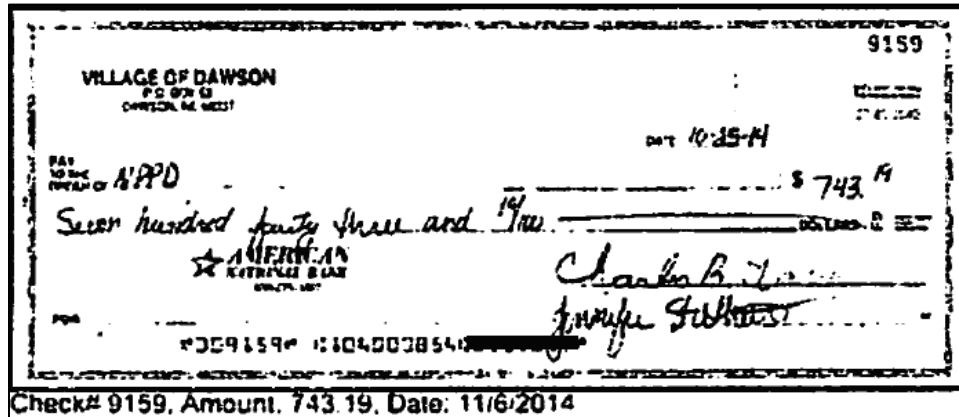
Check number 9158, dated October 24, 2014, for \$450.00 was made payable to NPPD per the accounting records; however, the check was actually made payable to the former Clerk:



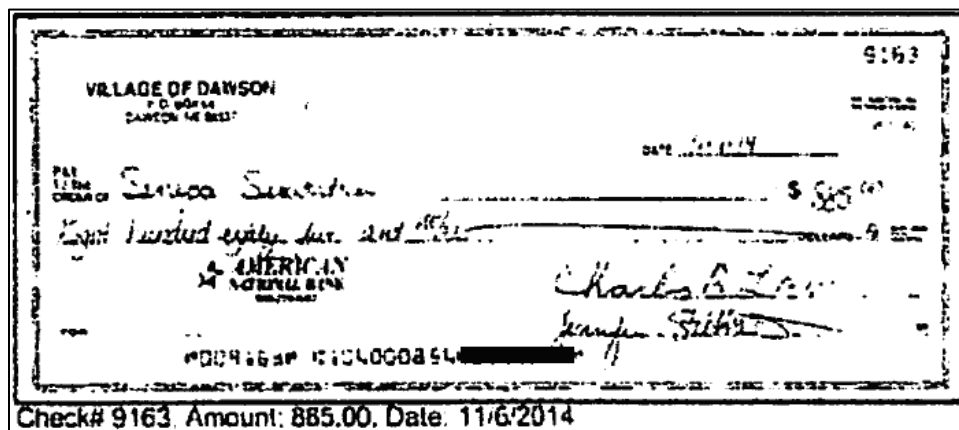
VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

Check number 9159, dated October 25, 2014, for \$743.19 was made payable to NPPD per the accounting records; however, the check was actually made payable to the former Clerk:

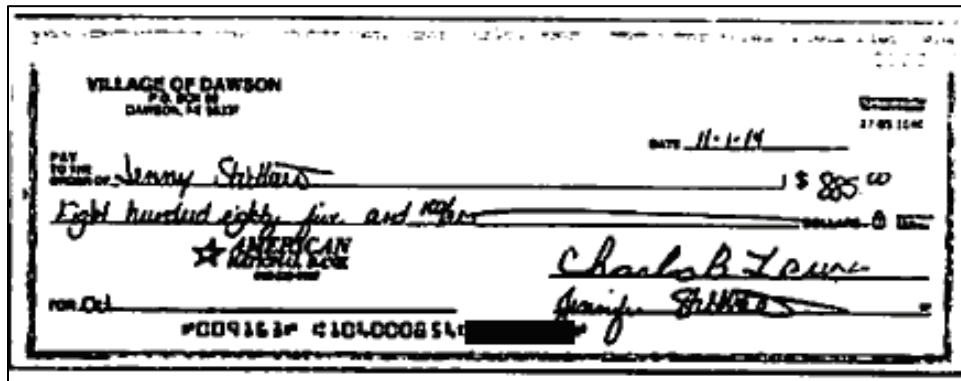


Check number 9163, dated November 1, 2014, for \$885.00 was made payable to Seneca Sanitation per the accounting records; however, the check was actually made payable to the former Clerk:

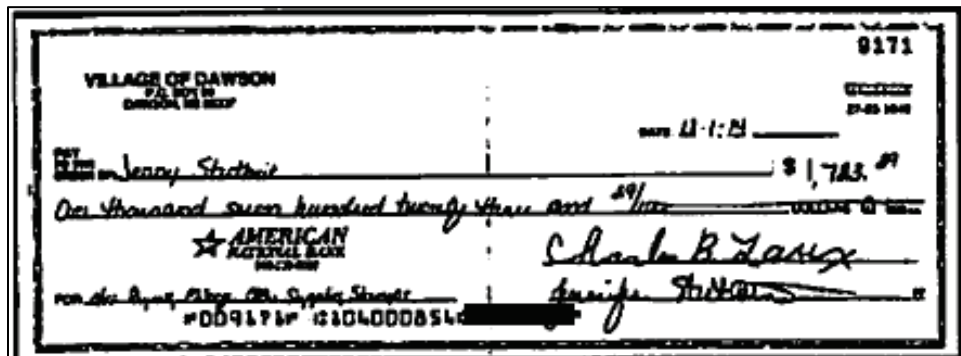
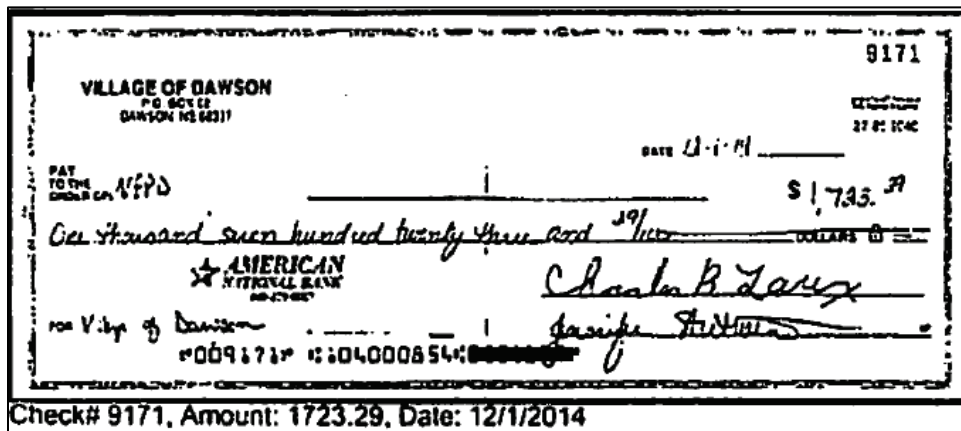


VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C



Check number 9171, dated December 1, 2014, for \$1,723.29 was made payable to NPPD per the accounting records; however, the check was actually made payable to the former Clerk:



VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

Check number 9174, dated December 1, 2014, for \$884.93 was made payable to Midwest Laboratories, Inc. per the accounting records; however, the check was actually made payable to the former Clerk:

Check # 9174, Amount: 884.93, Date: 12/8/2014

Detailed description: This is a check from the Village of Dawson, dated 12-1-14, for \$884.93. The check is payable to 'Midwest Laboratories, Inc.' and is drawn on an American National Bank account. The amount is written in words as 'Eight hundred eighty four and 93/100'. The check is signed by Charles B. Lauer. The MICR line at the bottom reads ⑆009174⑆ ⑆104000854⑆.

Check # 9174, Amount: 884.93, Date: 12/8/2014

Detailed description: This is a check from the Village of Dawson, dated 12-1-14, for \$884.93. The check is payable to 'Jennifer Stithink' and is drawn on an American National Bank account. The amount is written in words as 'Eight hundred eighty four and 93/100'. The check is signed by Charles B. Lauer. The MICR line at the bottom reads ⑆009174⑆ ⑆104000854⑆.

Check number 9190, dated December 21, 2014, for \$1,375.92 was made payable to NPPD per the accounting records; however, the check was actually made payable to the former Clerk:

Check # 9190, Amount: 1375.92, Date: 1/5/2015

Detailed description: This is a check from the Village of Dawson, dated Dec. 21, 14, for \$1,375.92. The check is payable to 'NPPD' and is drawn on an American National Bank account. The amount is written in words as 'One thousand three hundred seventy five and 92/100'. The check is signed by Charles B. Lauer. The MICR line at the bottom reads ⑆009190⑆ ⑆104000854⑆.

VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

Check 9180 from Village of Dawson, dated Dec 11, 14, payable to Jenny Strickland for \$1,375.00. The check is from the Village of Dawson, P.O. Box 18, Dawson, NE 68001. The amount is written as 'One thousand three hundred seventy five and 00/100'. The check is marked with a star and 'AMERICAN NATIONAL BANK'. The MICR line at the bottom is ⑆009180⑆ ⑆104000054⑆. The signature of Jennifer Strickland is visible.

Check number 9210, dated February 1, 2015, for \$2,428.52 was made payable to Utility Service Co. per the accounting records, Inc.; however, the check was actually made payable to the former Clerk:

Check 9210 from Village of Dawson, dated 2-1-15, payable to Utility Service Co., Inc. for \$2,428.52. The check is from the Village of Dawson, P.O. Box 18, Dawson, NE 68001. The amount is written as 'Two thousand four hundred twenty eight and 52/100'. The check is marked with a star and 'AMERICAN NATIONAL BANK'. The MICR line at the bottom is ⑆009210⑆ ⑆104000054⑆. The signature of Jennifer Strickland is visible.

Check# 9210, Amount: 2428.52, Date: 2/2/2015

Check 9210 from Village of Dawson, dated 2-1-15, payable to Jenny Strickland for \$2,428.52. The check is from the Village of Dawson, P.O. Box 18, Dawson, NE 68001. The amount is written as 'Two thousand four hundred twenty eight and 52/100'. The check is marked with a star and 'AMERICAN NATIONAL BANK'. The MICR line at the bottom is ⑆009210⑆ ⑆104000054⑆. The signature of Jennifer Strickland is visible.

VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

Check number 9233, dated February 15, 2015, for \$2,715.74 was made payable to PeopleService per the accounting records; however, the check was actually made payable to the former Clerk:

Check #9233, Amount: 2715.74, Date: 2/23/2015

Detailed description: This is a check from the Village of Dawson, P.O. Box 63, Dawson, NE 68027. The check number is 9233. The date is 2-15-15. The payee is PeopleService, Inc. The amount is \$2,715.74. The check is signed by Jennifer Spillner. The bank is American National Bank. The MICR line at the bottom is ⑆009233⑆ ⑆104000854⑆.

Detailed description: This is a check from the Village of Dawson, P.O. Box 63, Dawson, NE 68027. The check number is 9233. The date is 2-15-15. The payee is Jennifer Spillner. The amount is \$2,715.74. The check is signed by Jennifer Spillner. The bank is American National Bank. The MICR line at the bottom is ⑆009233⑆ ⑆104000854⑆.

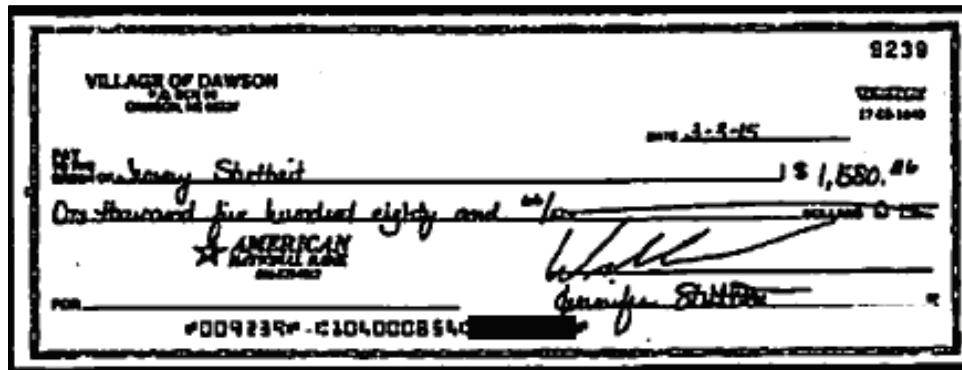
Check number 9239, dated March 3, 2015, for \$1,580.26 was made payable to PeopleService per the accounting records; however, the check was actually made payable to the former Clerk:

Check# 9239, Amount: 1580.26, Date: 3/9/2015

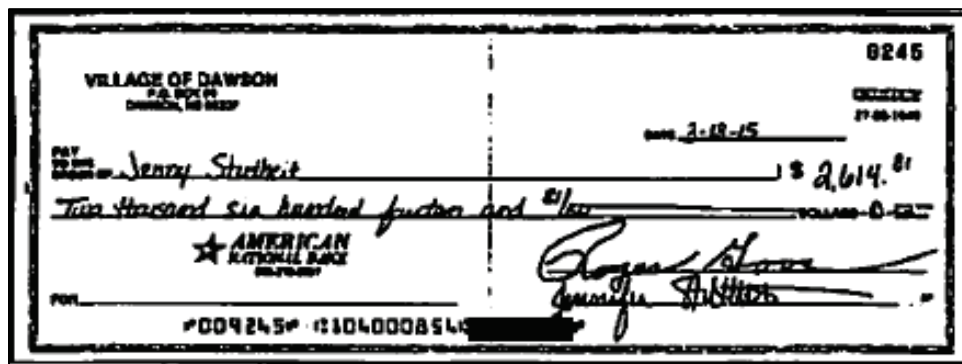
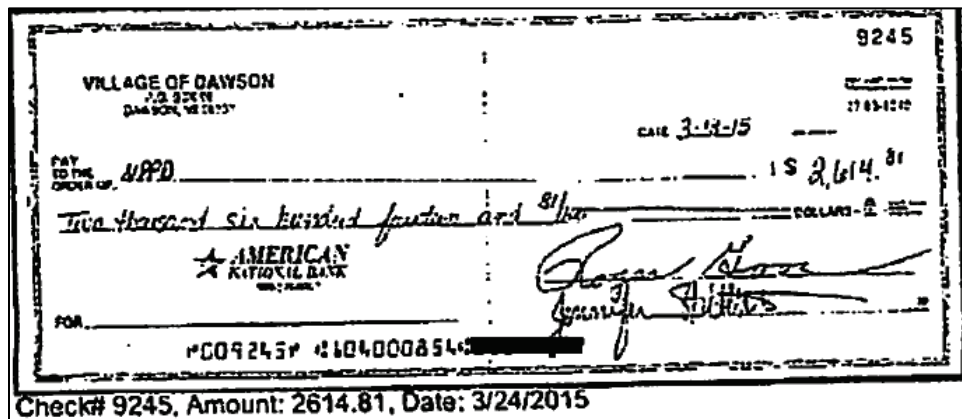
Detailed description: This is a check from the Village of Dawson, P.O. Box 63, Dawson, NE 68027. The check number is 9239. The date is 3-3-15. The payee is PeopleService, Inc. The amount is \$1,580.26. The check is signed by Jennifer Spillner. The bank is American National Bank. The MICR line at the bottom is ⑆009239⑆ ⑆104000854⑆.

VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C



Check number 9245, dated March 18, 2015, for \$2,614.81 was made payable to NPPD per the accounting records; however, the check was actually made payable to the former Clerk:



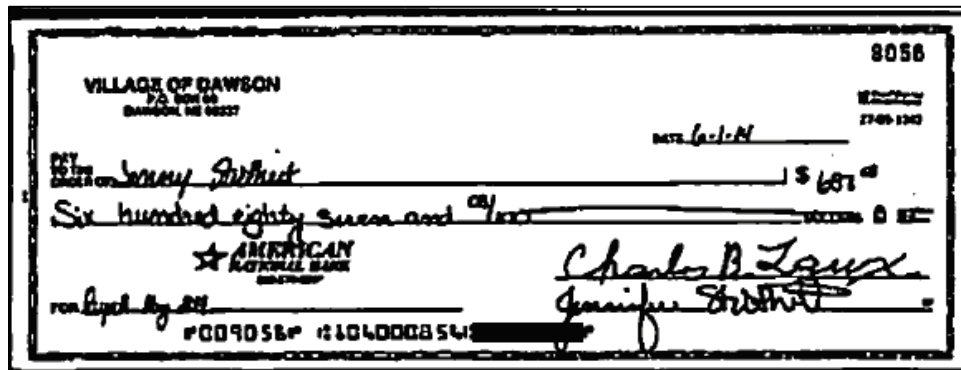
The following three checks were altered prior to remittance to the Village's CPA for inclusion in the accounting records; however, the images provided to the APA were illegible. Therefore, it was assumed that the payee and amount as provided in the accounting records agreed to the altered checks provided to the Village CPA by the former Clerk. The APA included the accounting records information and the actual check paid to the former Clerk below.

VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
 OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

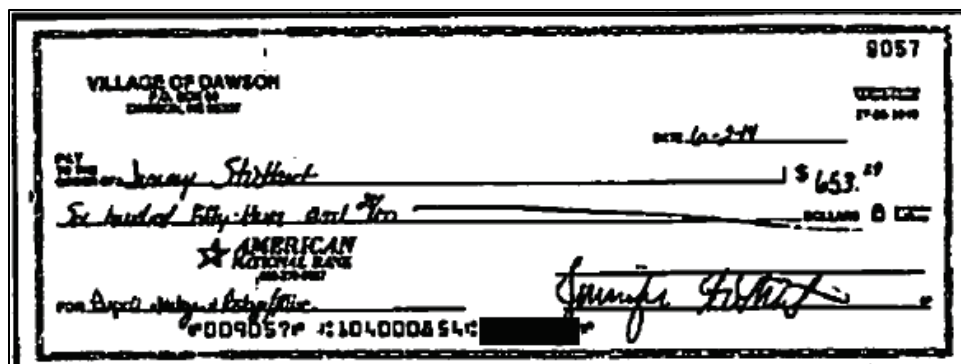
Check number 9056, dated June 1, 2014, for \$687.08 was made payable to Office Max per the accounting records provided by the Village CPA; however, the check was actually paid to the former Clerk.

<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Current</u>	<u>Year-to-Date</u>
6/1/14	6	9056	4800	Office Max- Filing Cabinet	687.08	



Check number 9057, dated June 2, 2014, for \$653.29 was made payable to Sam's Club per the accounting records provided by the Village CPA; however, the check was actually paid to the former Clerk.

<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Current</u>	<u>Year-to-Date</u>
6/2/14	6	9057	4800	Sam's Club-Storage Cubes/Office Supplies	653.29	

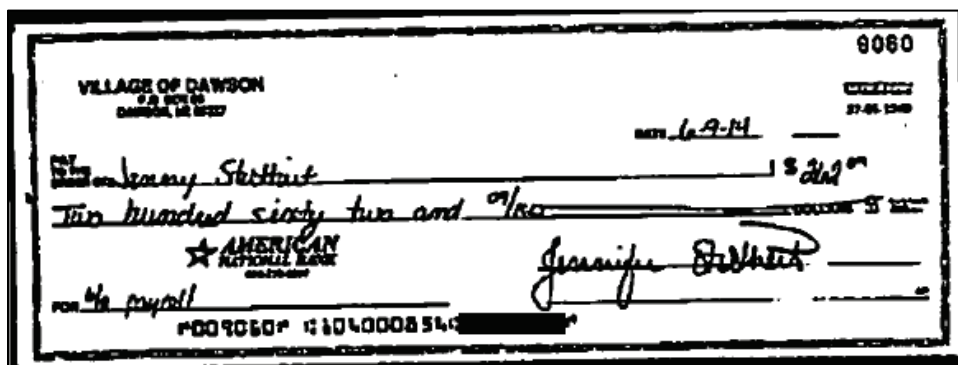


VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
 OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

Check number 9060, dated June 9, 2014, for \$262.09 was made payable to Koch's Auto Service per the accounting records provided by the Village CPA; however, the check was actually paid to the former Clerk.

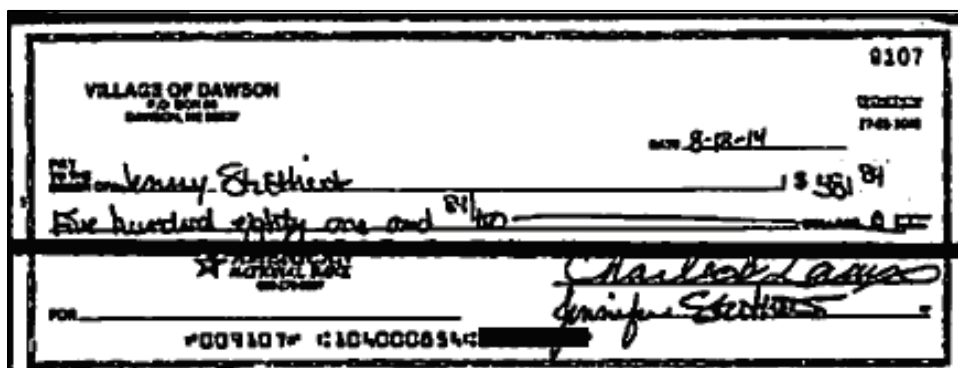
<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Current</u>	<u>Year-to-Date</u>
6/4/14	6	9060	2832	Koch's Auto	131.05	
6/4/14	6	9060	1832	Koch's Auto	131.04	



The following check was altered prior to remittance to the Village's CPA for inclusion in the accounting records; however, the altered images were not provided to the APA. Therefore, it was assumed that the payee and amount as provided in the accounting records agreed to the altered checks provided to the Village's CPA by the former Clerk. The APA included the accounting records information and the actual check paid to the former Clerk below.

Check number 9107, dated August 18, 2014, for \$581.84 was made payable to NPPD per the accounting records provided by the Village CPA; however, the check was actually paid to the former Clerk.

<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Current</u>	<u>Year-to-Date</u>
8/31/14	8	9107	2840	NPPD	260.93	
8/31/14	8	9107	3840	NPPD	293.54	
8/31/14	8	9107	4816	NPPD	27.37	



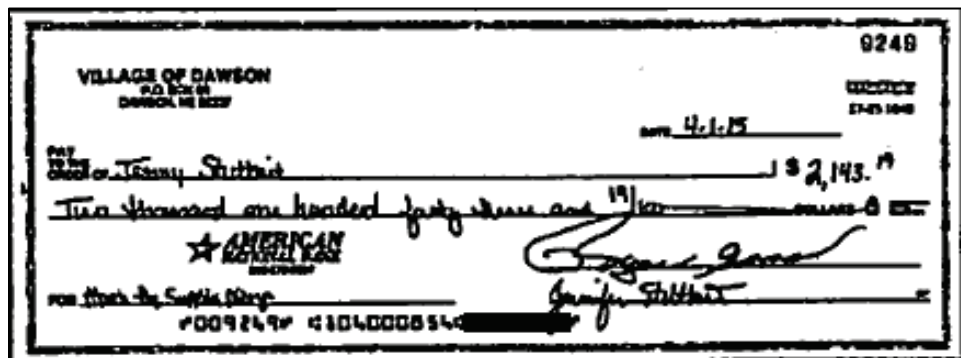
VILLAGE OF DAWSON
FRAUDULENT PAYMENTS TO FORMER CLERK
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT C

For the following two checks, no altered images are available as the Village's CPA requested April 2015 bank statements directly from the bank. The APA believes these checks were payments in excess of the former Clerk's salary. Furthermore, the Village's CPA classified these items in the accounting records as Account 4811 "Embezzlement".

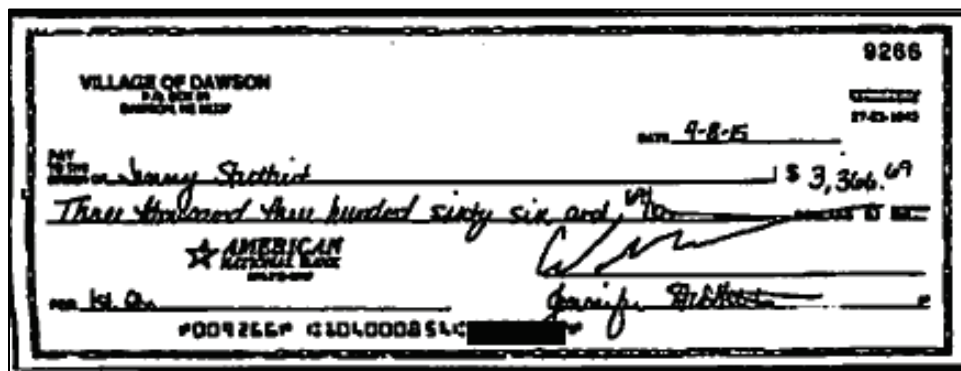
Check number 9249, dated April 1, 2015, for \$2,143.19 was paid to the former Clerk:

Date	Mt	Reference	Account	Description	Current	Year-to-Date
4/1/15	4	9249	4811	Jenny Stutheit	2,143.19	



Check number 9266, dated April 8, 2015, for \$3,366.69 was paid to the former Clerk:

Date	Mt	Reference	Account	Description	Current	Year-to-Date
4/8/15	4	9266	4811	Jenny Stutheit	3,366.69	

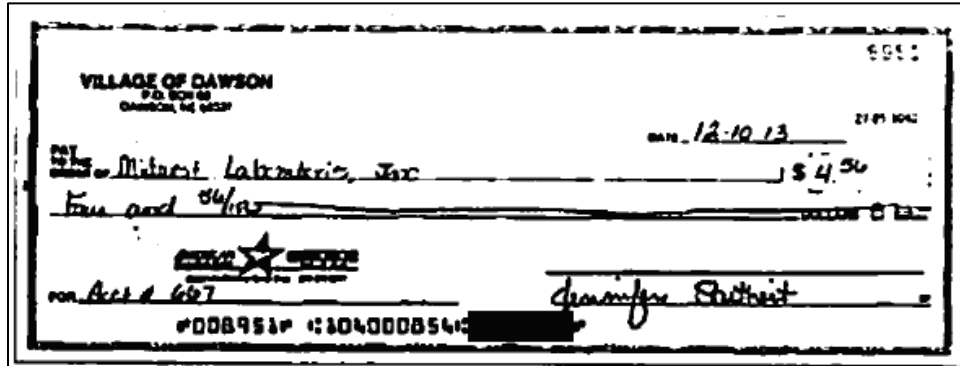


VILLAGE OF DAWSON
CHECK SIGNED BY FORMER CLERK ONLY
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

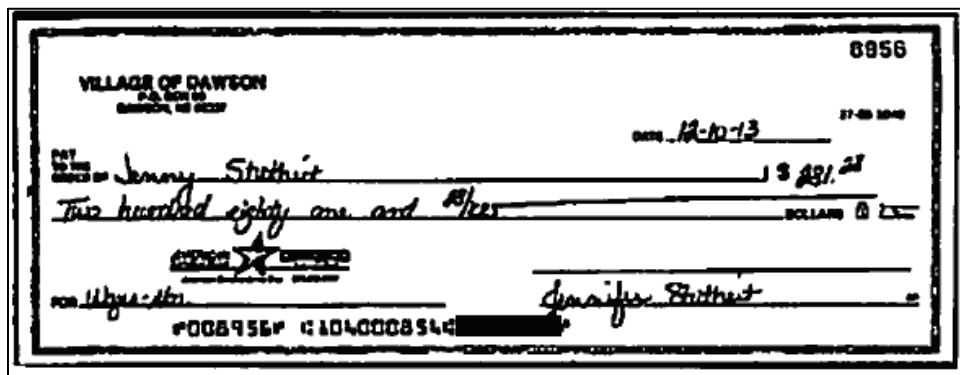
EXHIBIT D

The following checks were only signed by the former Clerk.

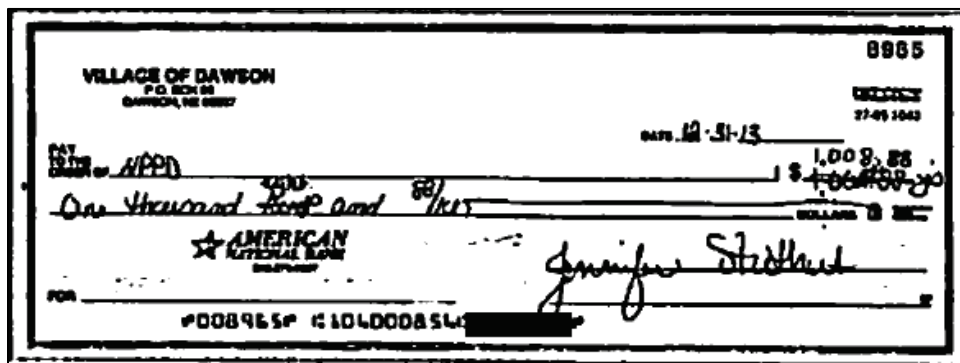
Check number 8951, dated December 10, 2013, for \$4.56 was paid to Midwest Laboratories, Inc.



Check number 8956, dated December 10, 2013, for \$281.28 was paid to the former Clerk.



Check number 8965, dated December 31, 2013, for \$1,008.88 was paid to NPPD.



VILLAGE OF DAWSON
CHECK SIGNED BY FORMER CLERK ONLY
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT D

Check number 8966, dated December 31, 2013, for \$1,530.02 was paid to PeopleService.

VILLAGE OF DAWSON
P.O. BOX 98
DAWSON, NE 68527

8966

DATE 12-31-13

TO THE ORDER OF People Service Inc.

\$ 1,530.02

One thousand five hundred thirty and 02/100

★ AMERICAN NATIONAL BANK

for Village of Dawson

Jennifer Stithard

⑆008966⑆ ⑆104000854⑆

Check number 8987, dated February 1, 2014, for \$1,309.55 was paid to NPPD.

VILLAGE OF DAWSON
P.O. BOX 98
DAWSON, NE 68527

8987

DATE 2-1-14

TO THE ORDER OF NPPD

\$ 1,309.55

One thousand three hundred nine and 55/100

★ AMERICAN NATIONAL BANK

for Village of Dawson

Jennifer Stithard

⑆008987⑆ ⑆104000854⑆

Check number 8988, dated February 1, 2014, for \$1,799.50 was paid to PeopleService.

VILLAGE OF DAWSON
P.O. BOX 98
DAWSON, NE 68527

8988

DATE 2-1-14

TO THE ORDER OF People Service Inc.

\$ 1,799.50

One thousand seven hundred ninety nine and 50/100

★ AMERICAN NATIONAL BANK

for Village of Dawson

Jennifer Stithard

⑆008988⑆ ⑆104000854⑆

VILLAGE OF DAWSON
CHECK SIGNED BY FORMER CLERK ONLY
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT D

Check number 9025, dated April 7, 2014, for \$250.00 was paid to Doug Wheeler.

VILLAGE OF DAWSON
P.O. BOX 15
DAWSON, NE 68527

9025

DATE 4-7-14

PAY TO THE ORDER OF Doug Wheeler \$250.00

Two hundred fifty and no/100

AMERICAN NATIONAL BANK

for Jennifer Stothert

00090250 0104000854

Check number 9035, dated April 21, 2014, for \$907.36 was paid to NPPD.

VILLAGE OF DAWSON
P.O. BOX 15
DAWSON, NE 68527

9035

DATE 4-21-14

PAY TO THE ORDER OF NPPD \$907.36

Nine hundred seven and 36/100

AMERICAN NATIONAL BANK

for Village of Dawson Jennifer Stothert

00090350 0104000854

Check number 9053, dated May 27, 2014, for \$393.13 was paid to the former Clerk.

VILLAGE OF DAWSON
P.O. BOX 15
DAWSON, NE 68527

9053

DATE 5-27-14

PAY TO THE ORDER OF Jennifer Stothert \$393.13

Three hundred ninety three and 13/100

AMERICAN NATIONAL BANK

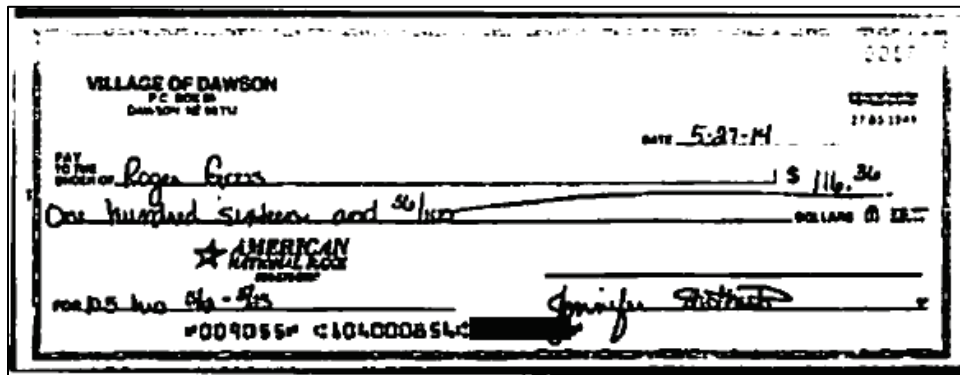
for Jennifer Stothert Jennifer Stothert

00090530 0104000854

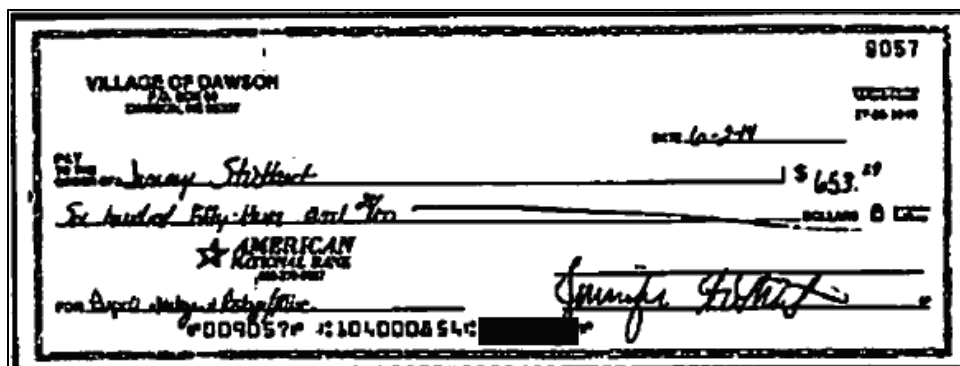
VILLAGE OF DAWSON
CHECK SIGNED BY FORMER CLERK ONLY
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT D

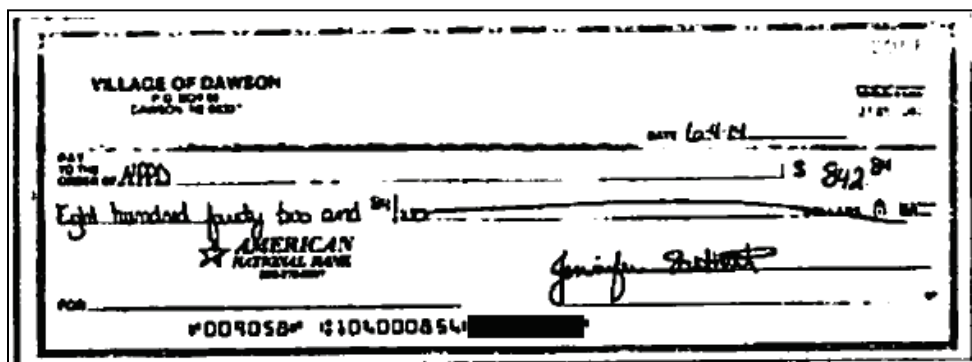
Check number 9055, dated May 27, 2014, for \$116.36 was paid to Roger Goos.



Check number 9057, dated June 2, 2014, for \$653.29 was paid to the former Clerk. This check is also included in **Exhibit C** as an altered check.



Check number 9058, dated June 4, 2014, for \$842.84 was paid to NPPD.



VILLAGE OF DAWSON
CHECK SIGNED BY FORMER CLERK ONLY
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT D

Check number 9059, dated June 4, 2014, for \$1,562.50 was paid to PeopleService.

VILLAGE OF DAWSON
P.O. BOX 10
DAWSON, NE 68527

8059

DATE 6-4-14

PAY TO THE ORDER OF People Service, Inc. \$ 1,562.50

One thousand five hundred sixty two and 50/100

★ AMERICAN NATIONAL BANK

FOR TOTAL \$ 1562.50

009059 0104000854

Jennifer Stettin

Check number 9060, dated June 9, 2014, for \$262.09 was paid to the former Clerk. This check is also included in **Exhibit C** as an altered check.

VILLAGE OF DAWSON
P.O. BOX 10
DAWSON, NE 68527

9060

DATE 6-9-14

PAY TO THE ORDER OF Jenny Stettin \$ 262.09

Two hundred sixty two and 09/100

★ AMERICAN NATIONAL BANK

FOR \$262.09

009060 0104000854

Jennifer Stettin

Check number 9068, dated June 10, 2014, for \$405.35 was paid to Koch's Auto Service.

VILLAGE OF DAWSON
P.O. BOX 10
DAWSON, NE 68527

8068

DATE 6-10-14

PAY TO THE ORDER OF Koch's Auto Service \$ 405.35

Four hundred five and 35/100

★ AMERICAN NATIONAL BANK

FOR

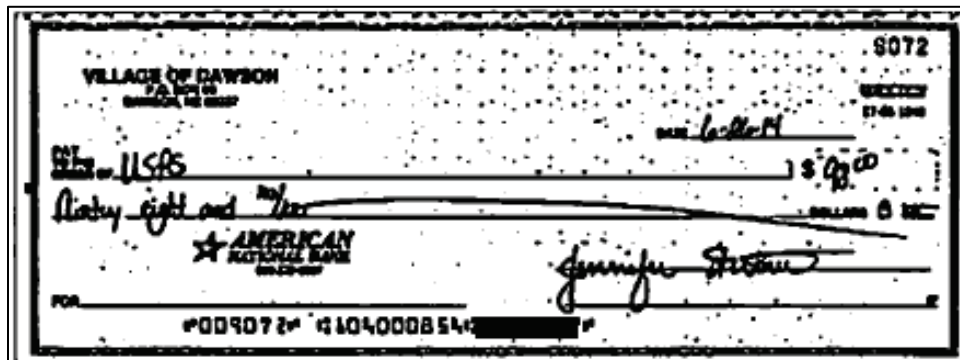
009068 0104000854

Jennifer Stettin

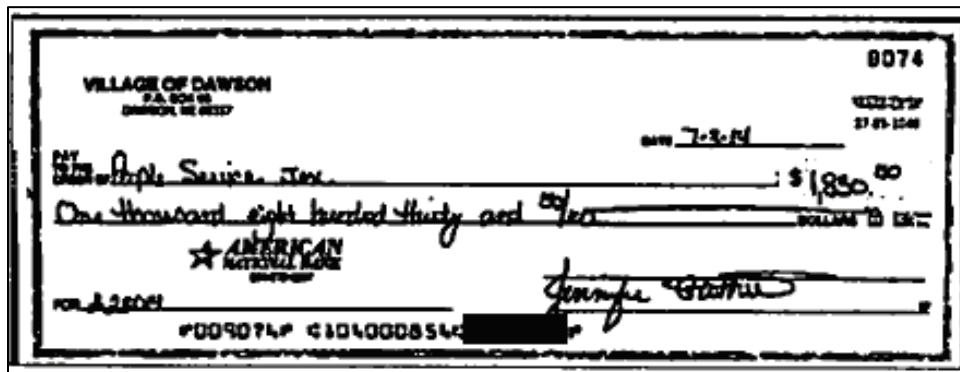
VILLAGE OF DAWSON
CHECK SIGNED BY FORMER CLERK ONLY
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT D

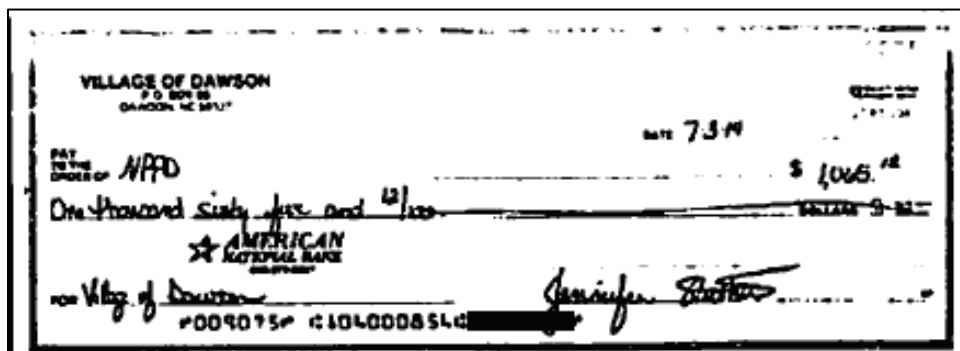
Check number 9072, dated June 26, 2014, for \$98.00 was paid to USPS.



Check number 9074, dated July 3, 2014, for \$1,830.50 was paid to PeopleService.



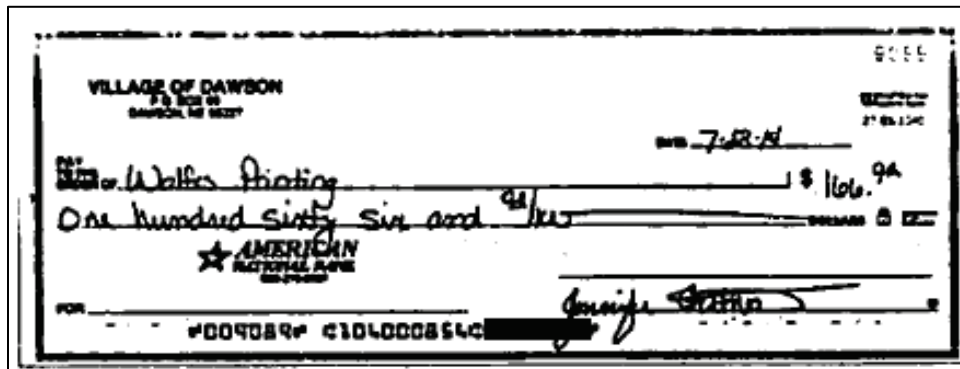
Check number 9075, dated July 3, 2014, for \$1,065.12 was paid to NPPD.



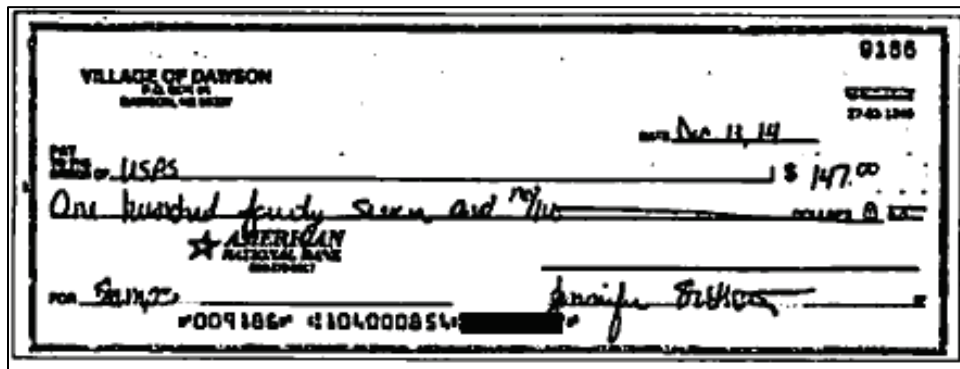
VILLAGE OF DAWSON
CHECK SIGNED BY FORMER CLERK ONLY
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT D

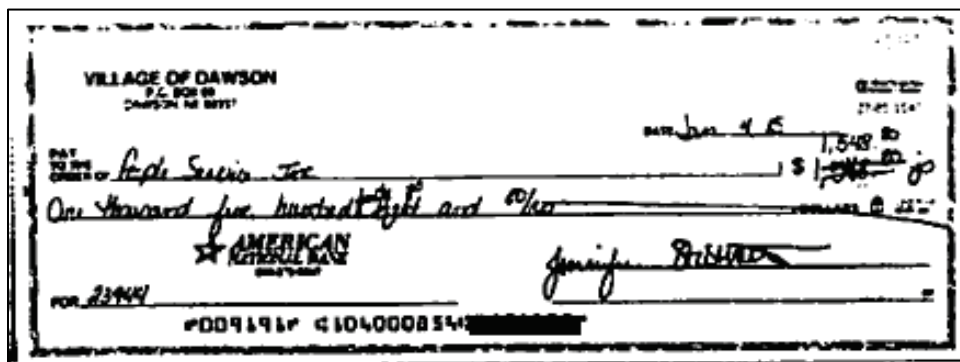
Check number 9089, dated July 28, 2014, for \$166.92 was paid to Wolfe's Printing.



Check number 9186, dated December 13, 2014, for \$147.00 was paid to USPS.



Check number 9191, dated January 4, 2015, for \$1,548.80 was paid to PeopleService.



VILLAGE OF DAWSON
CHECK SIGNED BY FORMER CLERK ONLY
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT D

Check number 9192, dated January 4, 2015, for \$1,455.21 was paid to NPPD.

VILLAGE OF DAWSON
P.O. BOX 60
CHANDLER, AZ 85226

9192

DATE Jan 4, 15

FOR DEPOSIT ONLY
77 05 0000

Pay to the order of NPPD \$ 1,455.21

One thousand four hundred fifty five and 21/100

AMERICAN NATIONAL BANK
CHANDLER, AZ

City of Dawson

Jennifer Hoffman

009192 41040008540

VILLAGE OF DAWSON
CLAIMS TO TRUSTEE
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT E

During the period reviewed, the Village made seven payments, totaling \$1,063.12, to Koch's Auto Service, Inc. for various maintenance and related services. Bill Koch, Chairman of the Village Board, owns and operates Koch's Auto Service, Inc. in Dawson. The table below details the items purchased on each claim.

GL Date	Account	Qty	Description	Unit Price	Amount
11/11/2013	Repairs	2	TropArtic Motor Oil	\$3.25	\$6.50
11/11/2013	Repairs	2.5	Hydraulic Oil	\$10.00	\$25.00
11/11/2013	Repairs				\$31.50
1/13/2014	Supplies	1	Anti-freeze	\$12.00	\$12.00
1/13/2014	Supplies		Sales Tax		\$0.66
1/13/2014	Supplies				\$12.66
2/11/2014	Repairs	1	Shop Supplies	\$0.50	\$0.50
2/11/2014	Repairs	1	Service Call	\$50.00	\$50.00
2/11/2014	Repairs	1	Front Tractor Tire Repair	\$50.00	\$50.00
2/11/2014	Repairs	1	Mini Bulb	\$2.04	\$2.04
2/11/2014	Repairs	1	Labor	\$5.00	\$5.00
2/11/2014	Repairs		Sales Tax		\$0.11
2/11/2014	Repairs				\$107.65
4/7/2014	Supplies	1	Lawn and Garden Battery	\$34.95	\$34.95
4/7/2014	Supplies				\$34.95
6/10/2014	Repairs	3	Motor Oil	\$3.25	\$9.75
6/10/2014	Repairs	1	Shop Supplies	\$0.50	\$0.50
6/10/2014	Repairs	2	Weed & Feed Lawn Fertilizer	\$38.88	\$77.76
6/10/2014	Repairs	6	Concrete Blocks	\$31.65	\$189.90
6/10/2014	Repairs	1	Shop Supplies	\$1.90	\$1.90
6/10/2014	Repairs	137.60	Mileage	\$.91	\$125.00
6/10/2014	Repairs		Sales Tax		\$0.54
6/10/2014	Repairs				\$405.35
8/31/2014	Repairs	1	Oil Filter	\$22.86	\$22.86
8/31/2014	Repairs	1	Relay	\$8.56	\$8.56
8/31/2014	Repairs	1	Oil Pressure Sending Unit	\$16.88	\$16.88
8/31/2014	Repairs	2	3/8" W. Grab Hook	\$6.10	\$12.20
8/31/2014	Repairs	2.5	Mobile Delvac 15W40 Diesel Engine Oil	\$14.50	\$36.25
8/31/2014	Repairs	1	Shop Supplies	\$0.97	\$0.97
8/31/2014	Repairs	1	Labor	\$75.00	\$75.00
8/31/2014	Repairs	1	11x4.5 Lawn Mower Tire	\$24.67	\$24.67
8/31/2014	Repairs	1	NE Tire Fee	\$1.00	\$1.00
8/31/2014	Repairs	1	Service Fee	\$1.00	\$1.00
8/31/2014	Repairs		Sales Tax		\$5.32
8/31/2014	Repairs				\$204.71
3/31/2015	Repairs	1	Oil Filter	\$22.86	\$22.86

VILLAGE OF DAWSON
CLAIMS TO TRUSTEE
OCTOBER 1, 2013, THROUGH APRIL 20, 2015

EXHIBIT E

GL Date	Account	Qty	Description	Unit Price	Amount
3/31/2015	Repairs	1	Inner Air Filter	\$61.30	\$61.30
3/31/2015	Repairs	1	Outer Air Filter	\$73.50	\$73.50
3/31/2015	Repairs	1	Fuel Element	\$28.75	\$28.75
3/31/2015	Repairs	1.5	Mobile Delvac 15W40 Diesel Engine Oil	\$14.50	\$21.75
3/31/2015	Repairs	1	Tube Grease	\$3.00	\$3.00
3/31/2015	Repairs	1	1gal Windshield Washer Fluid	\$3.00	\$3.00
3/31/2015	Repairs	1	Shop Supplies	\$2.14	\$2.14
3/31/2015	Repairs	1	Labor	\$50.00	\$50.00
3/31/2015	Repairs				\$266.30
Total Payments to Koch's Auto Services, Inc.					\$1,063.12