

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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October 19, 2017

Jackie Horton, Board Chairperson
Village of Memphis
203 Natchez
Memphis, NE 68042

Dear Ms. Horton:

In September 2017, the Auditor of Public Accounts' (APA) office contacted you regarding apparently altered payments and suspected theft by Ginger Neuhart, the Clerk/Treasurer for the Village of Memphis (Village). Subsequently, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA requested certain information regarding the payments in question.

Based upon both the outcome of this preliminary planning work and the Village's current circumstances, the APA has determined that a separate financial audit or attestation is not required at this time. However, the APA will likely examine the Village's bank records and other financial documents for the fiscal year ending September 30, 2018, at the Village's expense.

During the course of the preliminary planning work, we identified potentially fraudulent activity involving the Village's Clerk/Treasurer, which is presented below. The analysis presented herein is the APA's summary of the information obtained, the procedures performed, and the details of the apparent fraud.

Background

The Village is located in Saunders County, Nebraska. The Village Board (Board) is the governmental body responsible for exercising financial accountability and control over activities relevant to the operations of the Village. In addition to resident utility fees, the Board receives funding from State and local government sources and must comply with the requirements of these funding sources. 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 responsibility for related fiscal matters.

In August 2017, the Board Chairperson for the Village of Alvo contacted the APA regarding the suspected theft of public funds by its Clerk/Treasurer. During the course of our initial background research into that allegation, the APA learned that the Clerk/Treasurer for the Village of Alvo was Ginger Neuhart, who served simultaneously in that same capacity for both the Village and the Village of Ithaca. This led to our contacting the Village, as described at the outset of the present letter.

Upon request, the Village's bank and Chairperson provided the APA with copies of the monthly bank statements for the municipal general checking account, water department account, and keno account. The APA received copies of bank statements dating back to 2005. The Chairperson also gave the APA copies of the available Village claims listings and Board meeting minutes.

Similar to our investigation at the Village, the APA also requested financial information and bank statements from the other two municipalities for which Ginger Neuhart has served as Clerk/Treasurer. Additionally, the APA worked with members of the Nebraska State Patrol, who were able to obtain Ginger Neuhart's personal bank account records. Examining these records in connection with the alleged fraud, the APA found that Ginger Neuhart had deposited not only her Village and City pay checks to that account but also three suspicious cash deposits of \$500 each on these dates: February 4, 2016; July 31, 2015; and October 16, 2014.

Based on our examination of all the information obtained, the APA has issued separate letters to the Village of Alvo and the Village of Ithaca, which can be found on the APA's website at www.auditors.nebraska.gov.

Comments and Recommendations

1. Alleged Fraud

The alleged fraud scheme identified in the Village of Alvo investigation involved the Clerk/Treasurer obtaining the Chairperson's signed approval of \$700 checks issued for her monthly compensation. However, those same checks later cleared the bank for \$1,700 or \$2,700. To determine whether a similar situation existed at the Village, the APA's auditors traveled there on September 20, 2017, to obtain copies of bank statements, details of claims paid, and other pertinent documentation.

The APA performed a detailed comparison of the amounts noted on the Village claims listing to the checks and payments that cleared the bank for the period July 2014 through August 2017. This comparison revealed that the Clerk/Treasurer consistently received monthly compensation payments containing additional monies that were not approved by the Board and recorded in the claims listing; for the period examined, that amount totaled \$37,500. The Clerk/Treasurer appears to have been adding either \$1,000 or \$2,000 to the \$500 check after it was signed by the Chairperson. See **Attachment A** for an example of the August 3, 2017, claims to be approved.

Having noted this consistent pattern of discrepancies between the signed check amounts and the subsequent payments that cleared the bank, the APA carefully examined all Village checks made out to the Clerk/Treasurer dating back to April 2005. In doing so, the APA found that the Clerk/Treasurer received additional overpayments, totaling \$123,000, for the period April 2005 through June 2014.

The following table summarizes the potentially fraudulent overpayments to the Clerk/Treasurer, from July 2014 through August 2017 and April 2005 through June 2014, discovered by the APA:

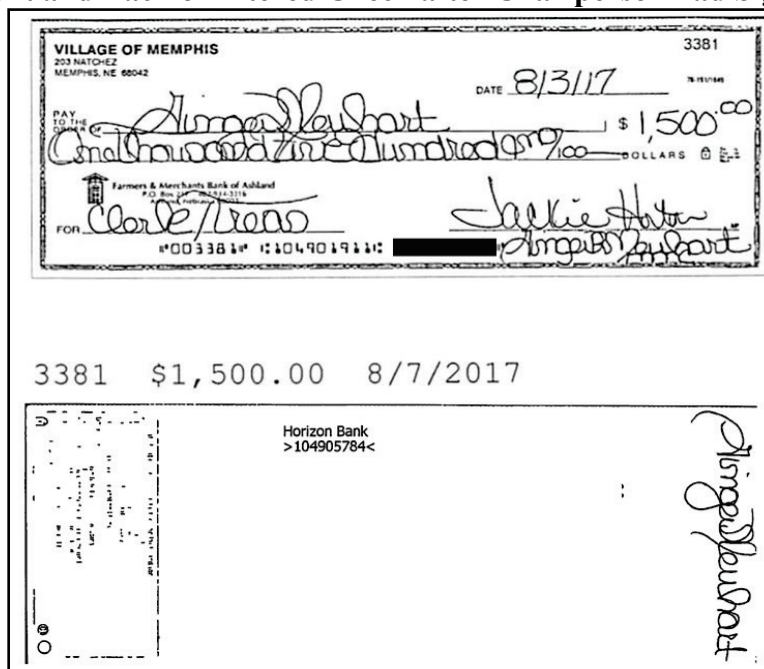
Period	Approved Amount Total	Check Amount Total	Overpayment (Alleged Fraud)
July 2017 - August 2017	\$1,000	\$3,000	\$2,000
July 2016 - June 2017	\$6,000	\$16,500	\$10,500
July 2015 - June 2016	\$6,000	\$18,000	\$12,000
July 2014 - June 2015	\$6,000	\$19,000	\$13,000
Subtotals	\$19,000	\$56,500	\$37,500
April 2005 - June 2014	\$55,500	\$178,500	\$123,000
Totals	\$74,500	\$235,000	\$160,500

The July 2014 through August 2017 monthly detail of payments to the Clerk/Treasurer, as compared to the approved Board claims, can be found on **Exhibit A**. The corresponding images for these checks can be found on **Attachment B**. The April 2005 through June 2014 monthly check detail can be found on **Exhibit B**.

For security reasons, the bank account numbers are not published in this letter, but they are available to the Village or other related parties upon request.

Below is an image of the check that cleared the bank on August 7, 2017. According to the Chairperson, that check had been written and approved for only \$500; however, it was altered to make it payable for \$1,500, resulting in the Clerk/Treasurer receiving an additional \$1,000 not authorized by the Chairperson or the Board.

Front and Back of Altered Check after Chairperson had Signed



The Nebraska State Patrol confronted the Clerk/Treasurer on September 11, 2017, at which time she confessed to embezzling funds from all three villages where she was employed: Alvo, Ithaca, and Memphis. The "Affidavit in Support of Arrest Warrant," filed in Cass County on September 13, 2017, contains the following:

On September 11, 2017, Ginger Neuhart gave a voluntary statement to Nebraska State Patrol Investigator where Neuhart confirmed she altered the Village of Alvos checks monthly adding one thousand and sometimes two thousand dollars to her own paycheck. This was done after Ginger Nuehart had the Village Chairman's second signature on the check. Ginger Neuhart stated this has been her practice for years. Ginger Neuhart stated she had do [sic] so because she thought her services were worth more.

The Clerk/Treasurer appears also to have been presenting the Board with falsified Treasurer reports containing improperly elevated fund balances. Thus, she may have misled the Board into believing erroneously that the Village had more monies available than was actually the case. As an example, the Treasurer report presented to the Board for July 31, 2017, included ending balances that were inflated by over \$155,800 when compared to the actual bank balances. A summary of those discrepant balances is provided in the following table:

Fund	Treasurer's Report Balances		Bank Account Name	Bank Balances
General	\$57,147.79		Village of Memphis	\$2,373.84
Water/Sewer	\$18,399.84		Village of Memphis Water Department	\$3,915.63
Keno	\$81,501.03		Village of Memphis Keno Account	\$2,153.80
CDBG	\$63.19		CDBG	\$63.19
Water Reserve	\$3,585.77			
Sewer Reserve	\$3,614.02			
Total	\$164,311.64		Total	\$8,506.46

Note: These are the actual bank statement balances and not the reconciled bank balances.

There are several instances of the Clerk/Treasurer appearing to have held on to her paychecks, not depositing them for several months until additional funds were available in the Village's bank account to cover the improperly inflated amounts. In addition, the Clerk/Treasurer appears never to have cashed her December 2016 paycheck. See **Exhibit A** for additional information.

It is important to note that the APA did not perform a full reconciliation of the Village's utility accounts, which could possibly reveal additional missing monies. Nevertheless, the Clerk/Treasurer did not have a personal utility account at the Village, and no glaring issues were noted.

Neb. Rev. Stat. § 28-512 (Reissue 2016) provides, in relevant part, the following:

A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:

(1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; or

(2) Prevents another from acquiring information which would affect his judgment of a transaction; or

(3) Fails to correct a false impression which the deceiver previously created or reinforced, or which the deceiver knows to be influencing another to whom he stands in a fiduciary or confidential relationship; or

(4) Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.

Neb. Rev. Stat. § 28-602 (Reissue 2016) states the following:

(1) A person commits forgery in the first degree if, with intent to deceive or harm, he falsely makes, completes, endorses, alters, or utters a written instrument which is or purports to be, or which is calculated to become or to represent if completed:

(a) Part of an issue of money, stamps, securities, or other valuable instruments issued by a government or governmental agency; or

(b) Part of an issue of stock, bonds, bank notes, or other instruments representing interests in or claims against a corporate or other organization or its property.

(2) Forgery in the first degree is a Class III felony.

Neb. Rev. Stat. § 28-603 (Reissue 2016) provides the following:

(1) Whoever, with intent to deceive or harm, falsely makes, completes, endorses, alters, or utters any written instrument which is or purports to be, or which is calculated to become or to represent if completed, a written instrument which does or may evidence, create, transfer, terminate, or otherwise affect a legal right, interest, obligation, or status, commits forgery in the second degree.

(2) Forgery in the second degree is a Class IIA felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five thousand dollars or more.

(3) Forgery in the second degree is a Class IV felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is one thousand five hundred dollars or more but is less than five thousand dollars.

(4) Forgery in the second degree is a Class I misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five hundred dollars or more but is less than one thousand five hundred dollars.

(5) Forgery in the second degree is a Class II misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is less than five hundred dollars.

(6) For the purpose of determining the class of penalty for forgery in the second degree, the face values, or purported face values, or the amounts of any proceeds wrongfully procured or intended to be procured by the use of more than one such instrument, may be aggregated in the indictment or information if such instruments were part of the same scheme or course of conduct which took place within a sixty-day period and within one county. Such values or amounts shall not be aggregated into more than one offense.

Neb. Rev. Stat. § 28-911 (Reissue 2016) prohibits “abuse of public records,” as follows:

(1) 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.

(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.

(3) Abuse of public records is a Class II misdemeanor.

Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of “official misconduct” by a public servant, as follows:

(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.

In addition to these potential statutory concerns, good internal controls require procedures to ensure that no one person is in a position both to perpetrate and to conceal financial errors or irregularities.

There is an increased risk for fraud or abuse of public funds when the Board fails to monitor adequately the Clerk/Treasurer’s handling of Village finances.

We recommend the Village implement procedures to prevent one person from being in a position both to perpetrate and to conceal financial errors or irregularities. This would include having a Board member, or a separately designated individual, review the monthly bank statements, obtained directly from the bank, for any discrepancies with approved claims. We recommend also the Village consult and work with the proper authorities regarding the former Clerk/Treasurer’s apparent theft of public funds and confession relating thereto. The Village should implement procedures to recover or otherwise account for any missing funds.

We are referring the information contained herein to the Nebraska State Patrol, the Nebraska Attorney General, and the Saunders County Attorney. The APA will also be forwarding the details of this matter to the Nebraska Department of Revenue and the Internal Revenue Service.

2. Other Issues Identified

During our comparison of the Village’s bank account details to claims approved by the Board, the APA identified other issues, including checks with only one signature, claims paid but not approved, and claims that were approved after the check date. These issues, from January 2016 through August 2017, are summarized below.

- Numerous Village checks, totaling \$7,164.01, were paid but not included on the claims listing to be approved by the Board. As summarized in the following table, those disbursements were for, among other things, vendor payments and payments to State and local governments:

Name	Bank Account	Check #	Cleared Bank Date	Cleared Check Amount
Richard Ott	Village of Memphis	3385	8/17/2017	\$179.85
NPHE Laboratory	Water Department	2749	8/17/2017	\$30.00
Nebr. Dept of Revenue	Keno	397	8/7/2017	\$532.00
Richard Ott	Village of Memphis	3377	7/26/2017	\$119.00
Treetop Products	Village of Memphis	3378	7/19/2017	\$457.61
Nebraska Dept of Revenue	Water Department	2745	7/18/2017	\$401.97
Richard Ott	Village of Memphis	3364	6/2/2017	\$119.90
Nebraska Dept of Revenue	Keno	396	5/4/2017	\$490.00
Nebr. Dept of Revenue	Water Department	2727	4/13/2017	\$358.92
Nebr. Dept of Revenue	Keno	395	2/1/2017	\$540.00
Nebr. Dept of Revenue	Keno	394	11/3/2016	\$460.00
Richard Ott	Village of Memphis	3306	8/22/2016	\$140.00
Nebraska Dept of Revenue	Keno	393	8/4/2016	\$388.00
Nebr. Dept of Revenue	Keno	392	5/5/2016	\$469.00
Nebr. Dept. of Revenue	Keno	391	3/29/2016	\$100.00
Nebr. Dept of Revenue	Keno	390	2/5/2016	\$290.00
Jansen Well Co	Water Department	2362	1/20/2016	\$2,087.76
Total				\$7,164.01

- Nine Village checks, totaling \$3,658.70, were signed by only the Clerk. The following table summarizes those payments:

Name	Bank Account	Check #	Cleared Bank Date	Cleared Check Amount
Nebr. Dept of Revenue	Keno	397	8/7/2017	\$532.00
Nebraska Dept of Revenue	Keno	396	5/4/2017	\$490.00
Nebr. Dept of Revenue	Keno	395	2/1/2017	\$540.00
Nebr. Dept of Revenue	Keno	394	11/3/2016	\$460.00
Nebraska Dept of Revenue	Keno	393	8/4/2016	\$388.00
Nebr. Dept of Revenue	Keno	392	5/5/2016	\$469.00
Nebr. Dept. of Revenue	Keno	391	3/29/2016	\$100.00
Nebr. Dept of Revenue	Keno	390	2/5/2016	\$290.00
Nebr Dept of Revenue	Water Department	2359	1/21/2016	\$389.70
Total				\$3,658.70

Neb. Rev. Stat. § 17-711 (Supp. 2017) requires the Village's warrants to be authorized by two signatures, as follows:

All warrants drawn upon the city treasurer of a city of the second class or village treasurer must be signed by the mayor or chairperson of the village board of trustees and countersigned by the city clerk or village 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.

- Multiple Village checks, totaling over \$9,606.40, were issued before the underlying claims were approved by the Board. The table below provides a summary of those premature payments:

Claim Date	Name on Claim Listing	Bank Account	Check #	Cleared Bank Date	Cleared Check Amount
8/3/2017	USDA RD	Water Department	ACH	8/1/2017	\$2,905.00
11/10/2016	DEPT. OF REVENUE	Water Department	2689	10/17/2016	\$376.51
10/6/2016	USDA	Water Department	ACH	10/3/2016	\$2,303.00
8/4/2016	USDA	Water Department	ACH	8/1/2016	\$2,905.00
8/4/2016	DEPT. OF REVENUE	Water Department	2397	7/14/2016	\$379.72
5/5/2016	DEPT. OF REVENUE	Water Department	2379	4/15/2016	\$387.17
2/18/2016	HORTON SNOW REM	Village of Memphis	3269	2/24/2016	\$350.00
Total					\$9,606.40

- The APA also noted instances of claim amounts not matching the amounts of the corresponding Village checks that cleared the bank. For example, on April 6, 2017, the Board approved a \$20 claim to Kenny V Service. However, check number 2720, which was issued in satisfaction of that particular claim, cleared the bank at \$360, a variance of \$340.

Good internal control requires procedures to ensure that all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved. Without such procedures, there is an increased risk for the loss or misuse of Village funds. Absent adequate procedures to ensure that Village checks are properly signed by the individuals specified in statute, moreover, there is a risk of not only noncompliance with the law but also loss or misuse of Village funds.

We recommend the Board implement procedures to ensure all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved. We recommend also the Board ensure Village checks are signed by the appropriate parties in accordance with State statute.

Overall Village Response: We have reviewed the information provided by the State Auditor's Office and appreciate the review and recommendations made therein. It is the intent of the Village to address the internal control procedures and practices as recommended by your office and cooperate with any further inquiries or recommendations you may provide as we proceed forward.

* * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Village's policies or procedures. Nevertheless, our objective is to use the knowledge gained from the preliminary planning work to make comments and recommendations that we hope will prove useful to the Village.

Draft copies of this letter were furnished to the Village to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. The formal response received has been incorporated into the letter.

This communication is intended solely for the information and use of the Village and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,

A handwritten signature in black ink that reads "Mary Avery". The signature is fluid and cursive, with the first name "Mary" and last name "Avery" clearly distinguishable.

Mary Avery
Special Audits and Finance Manager
Phone: 402-471-3686
mary.avery@nebraska.gov

cc: Nebraska Attorney General
Nebraska State Patrol
Saunders County Attorney
Nebraska Department of Revenue
Internal Revenue Service

VILLAGE OF MEMPHIS
AUGUST 3, 2017 CLAIMS TO BE APPROVED

ATTACHMENT A

**VILLAGE OF MEMPHIS
CLAIMS FOR PAYMENT
AUGUST 3RD, 2017**

GENERAL FUND

520010	WINDSTREAM	\$	74.50
518010	OPPD	\$	56.44
411010	GINGER NEUHART	\$	500.00
514010	EMC INSURANCE	\$	568.50
610010	JP COOKE	\$	106.50

STREET FUND

518020	OPPD	\$	602.78
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WATER FUND

411020	KENNY V SERVICE	\$	510.00
518030	OPPD	\$	138.90

SEWER FUND

518040	OPPD	\$	94.34
510040	PEOPLESERVICE	\$	587.50
810040	USDA RD	\$	2,905.00

TOTAL		\$	6,144.46
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VILLAGE OF MEMPHIS
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

ATTACHMENT B

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 8/31/17

PAY TO THE ORDER OF Angela Schubert \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Deans Jackie Hater
Angela Schubert

003381 ⑆10490191⑆

3381 \$1,500.00 8/7/2017

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 4/6/17

PAY TO THE ORDER OF Angela Schubert \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Deans Jackie Hater
Angela Schubert

003355 ⑆10490191⑆

3355 \$1,500.00 5/15/2017

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 7/6/17

PAY TO THE ORDER OF Angela Schubert \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Deans Jackie Hater
Angela Schubert

003374 ⑆10490191⑆

3374 \$1,500.00 7/26/2017

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 3/16/17

PAY TO THE ORDER OF Angela Schubert \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Deans Jackie Hater
Angela Schubert

003350 ⑆10490191⑆

3350 \$1,500.00 4/27/2017

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 6/8/17

PAY TO THE ORDER OF Angela Schubert \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Deans Jackie Hater
Angela Schubert

003367 ⑆10490191⑆

3367 \$1,500.00 7/5/2017

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 2/9/17

PAY TO THE ORDER OF Angela Schubert \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Deans Jackie Hater
Angela Schubert

003344 ⑆10490191⑆

3344 \$1,500.00 4/6/2017

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 5/14/17

PAY TO THE ORDER OF Angela Schubert \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Deans Jackie Hater
Angela Schubert

003361 ⑆10490191⑆

3361 \$1,500.00 5/19/2017

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 1/12/17

PAY TO THE ORDER OF Angela Schubert \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Deans Jackie Hater
Angela Schubert

003338 ⑆10490191⑆

3338 \$1,500.00 3/6/2017

VILLAGE OF MEMPHIS
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

ATTACHMENT B

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 11/10/16 11/10/16

PAY TO THE ORDER OF Angela Blayhart \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clerk/Trans Jackie Horton
Angela Blayhart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland NE 68001
FIDELITY+TRUST

#003326# ⑆10490191⑆

3326 \$1,500.00 1/17/2017

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 7/7/16 7/13/16

PAY TO THE ORDER OF Angela Blayhart \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clerk/Trans Jackie Horton
Angela Blayhart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland NE 68001
FIDELITY+TRUST

#003298# ⑆10490191⑆

3298 \$1,500.00 7/13/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 10/6/16 10/16/16

PAY TO THE ORDER OF Angela Blayhart \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clerk/Trans Jackie Horton
Angela Blayhart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland NE 68001
FIDELITY+TRUST

#003318# ⑆10490191⑆

3318 \$1,500.00 12/7/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 6/19/16 7/5/16

PAY TO THE ORDER OF Angela Blayhart \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clerk/Trans Jackie Horton
Angela Blayhart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland NE 68001
FIDELITY+TRUST

#003292# ⑆10490191⑆

3292 \$1,500.00 7/5/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 9/8/16 10/24/16

PAY TO THE ORDER OF Angela Blayhart \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clerk/Trans Jackie Horton
Angela Blayhart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland NE 68001
FIDELITY+TRUST

#003309# ⑆10490191⑆

3309 \$1,500.00 10/24/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 5/5/16 7/5/16

PAY TO THE ORDER OF Angela Blayhart \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clerk/Trans Jackie Horton
Angela Blayhart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland NE 68001
FIDELITY+TRUST

#003286# ⑆10490191⑆

3286 \$1,500.00 7/5/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 8/4/16 9/13/16

PAY TO THE ORDER OF Angela Blayhart \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clerk/Trans Jackie Horton
Angela Blayhart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland NE 68001
FIDELITY+TRUST

#003304# ⑆10490191⑆

3304 \$1,500.00 9/13/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 4/7/16 6/20/16

PAY TO THE ORDER OF Angela Blayhart \$1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Clerk/Trans Jackie Horton
Angela Blayhart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland NE 68001
FIDELITY+TRUST

#003280# ⑆10490191⑆

3280 \$1,500.00 6/20/2016

VILLAGE OF MEMPHIS
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

ATTACHMENT B

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 3/13/16

PAY TO THE ORDER OF Angel B. Leubart \$1,500⁰⁰
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Traco Jackie Hinton
Angel B. Leubart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003
FIDELITY+TRUST

#003276# 121049019110

3276 \$1,500.00 6/7/2017

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 11/5/15

PAY TO THE ORDER OF Angel B. Leubart \$1,500⁰⁰
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Traco Jackie Hinton
Angel B. Leubart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003
FIDELITY+TRUST

#003252# 121049019110

3252 \$1,500.00 3/24/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 2/18/16

PAY TO THE ORDER OF Angel B. Leubart \$1,500⁰⁰
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Traco Jackie Hinton
Angel B. Leubart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003
FIDELITY+TRUST

#003272# 121049019110

3272 \$1,500.00 5/18/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 10/8/15

PAY TO THE ORDER OF Angel B. Leubart \$1,500⁰⁰
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Traco Jackie Hinton
Angel B. Leubart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003
FIDELITY+TRUST

#003245# 121049019110

3245 \$1,500.00 2/16/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 1/14/16

PAY TO THE ORDER OF Angel B. Leubart \$1,500⁰⁰
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Traco Jackie Hinton
Angel B. Leubart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003
FIDELITY+TRUST

#003264# 121049019110

3264 \$1,500.00 4/13/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 9/10/15

PAY TO THE ORDER OF Angel B. Leubart \$1,500⁰⁰
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Traco Jackie Hinton
Angel B. Leubart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003
FIDELITY+TRUST

#003235# 121049019110

3235 \$1,500.00 12/8/2015

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 12/3/15

PAY TO THE ORDER OF Angel B. Leubart \$1,500⁰⁰
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Traco Jackie Hinton
Angel B. Leubart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003
FIDELITY+TRUST

#003260# 121049019110

3260 \$1,500.00 4/4/2016

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 8/6/15

PAY TO THE ORDER OF Angel B. Leubart \$1,500⁰⁰
One thousand five hundred and 00/100 DOLLARS

FOR Clark/Traco Jackie Hinton
Angel B. Leubart

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003
FIDELITY+TRUST

#003229# 121049019110

3229 \$1,500.00 10/19/2015

VILLAGE OF MEMPHIS
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

ATTACHMENT B

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 7/2/15 N 10/10/14

PAY TO THE ORDER OF Angela Bushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003

FOR Clarke/Leano Jackie Hater
#003224# ⑆0490191⑆

3224 \$1,500.00 9/14/2015

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 3/5/15 N 10/10/14

PAY TO THE ORDER OF Angela Bushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003

FOR Clarke/Leano Jackie Hater
#003200# ⑆0490191⑆

3200 \$1,500.00 5/13/2015

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 6/10/15 N 10/10/14

PAY TO THE ORDER OF Angela Bushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003

FOR Clarke/Leano Jackie Hater
#003219# ⑆0490191⑆

3219 \$1,500.00 7/13/2015

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 2/5/15 N 10/10/14

PAY TO THE ORDER OF Angela Bushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003

FOR Clarke/Leano Jackie Hater
#003194# ⑆0490191⑆

3194 \$1,500.00 4/14/2015

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 5/1/15 N 10/10/14

PAY TO THE ORDER OF Angela Bushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003

FOR Clarke/Leano Jackie Hater
#003212# ⑆0490191⑆

3212 \$1,500.00 7/1/2015

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 1/8/15 N 10/10/14

PAY TO THE ORDER OF Angela Bushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003

FOR Clarke/Leano Jackie Hater
#003185# ⑆0490191⑆

3186 \$1,500.00 2/4/2015

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 4/2/15 N 10/10/14

PAY TO THE ORDER OF Angela Bushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003

FOR Clarke/Leano Jackie Hater
#003208# ⑆0490191⑆

3208 \$1,500.00 6/15/2015

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, NE 68042

DATE 12/4/14 N 10/10/14

PAY TO THE ORDER OF Angela Bushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

Farmers & Merchants Bank of Ashland
P.O. Box 217 Ashland, NE 68003

FOR Clarke/Leano Marshall M. Hater
#003181# ⑆0490191⑆

3181 \$1,500.00 12/8/2014

VILLAGE OF MEMPHIS
CHECK IMAGES FROM JULY 2014 THROUGH AUGUST 2017

ATTACHMENT B

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, TN 38042

DATE 11/6/14 11/6/14

PAY TO THE ORDER OF Ainger Blushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Cable/Trans with P. Lucas
#003175# #104901911# Ainger Blushart

3175 \$1,500.00 11/10/2014

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, TN 38042

DATE 7/10/14 7/10/14

PAY TO THE ORDER OF Ainger Blushart \$ 2,500.00
Two thousand five hundred and 00/100 DOLLARS

FOR Cable/Trans with P. Lucas
#003152# #104901911# Ainger Blushart

3152 \$2,500.00 7/14/2014

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, TN 38042

DATE 10/2/14 10/2/14

PAY TO THE ORDER OF Ainger Blushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Cable/Trans with P. Lucas
#003169# #104901911# Ainger Blushart

3169 \$1,500.00 10/6/2014

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, TN 38042

DATE 9/11/14 9/11/14

PAY TO THE ORDER OF Ainger Blushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Cable/Trans with P. Lucas
#003164# #104901911# Ainger Blushart

3164 \$1,500.00 9/15/2014

VILLAGE OF MEMPHIS
203 NATCHEZ
MEMPHIS, TN 38042

DATE 8/17/14 8/17/14

PAY TO THE ORDER OF Ainger Blushart \$ 1,500.00
One thousand five hundred and 00/100 DOLLARS

FOR Cable/Trans with P. Lucas
#003158# #104901911# Ainger Blushart

3158 \$1,500.00 8/11/2014

VILLAGE OF MEMPHIS
JULY 2014 THROUGH AUGUST 2017 CHECK SUMMARY DETAIL

EXHIBIT A

Claims Listings			Bank Statement			Variance	Notes on Check
Date	Name	Claim Amount	Check #	Cleared Bank Date	Cleared Check Amount		
			Note 1				
8/3/2017	Ginger Neuhart	\$500	3381	8/7/2017	\$1,500	(\$1,000)	Clerk/Treas
7/6/2017	Ginger Neuhart	\$500	3374	7/26/2017	\$1,500	(\$1,000)	Clerk/Treas
6/8/2017	Ginger Neuhart	\$500	3367	7/5/2017	\$1,500	(\$1,000)	Clerk/Treas
5/4/2017	Ginger Neuhart	\$500	3361	5/19/2017	\$1,500	(\$1,000)	Clerk/Treas
4/6/2017	Ginger Neuhart	\$500	3355	5/15/2017	\$1,500	(\$1,000)	Clerk/Treas
3/16/2017	Ginger Neuhart	\$500	3350	4/27/2017	\$1,500	(\$1,000)	Clerk/Treas
2/19/2017	Ginger Neuhart	\$500	3344	4/6/2017	\$1,500	(\$1,000)	Clerk/Treas
Note 3	Ginger Neuhart	\$500	3338	3/6/2017	\$1,500	(\$1,000)	Clerk/Treas
12/8/2016	Ginger Neuhart	\$500	Note 2			\$500	
11/10/2016	Ginger Neuhart	\$500	3326	1/17/2017	\$1,500	(\$1,000)	Clerk/Treas
10/6/2016	Ginger Neuhart	\$500	3318	12/7/2016	\$1,500	(\$1,000)	Clerk/Treas
9/8/2016	Ginger Neuhart	\$500	3309	10/24/2016	\$1,500	(\$1,000)	Clerk/Treas
8/4/2016	Ginger Neuhart	\$500	3304	9/13/2016	\$1,500	(\$1,000)	Clerk/Treas
7/7/2016	Ginger Neuhart	\$500	3298	7/13/2016	\$1,500	(\$1,000)	Clerk/Treas
6/9/2016	Ginger Neuhart	\$500	3292	7/5/2016	\$1,500	(\$1,000)	Clerk/Treas
5/5/2016	Ginger Neuhart	\$500	3286	7/5/2016	\$1,500	(\$1,000)	Clerk/Treas
4/7/2016	Ginger Neuhart	\$500	3280	6/20/2016	\$1,500	(\$1,000)	Clerk/Treas
Note 3	Ginger Neuhart	\$500	3276	6/7/2017	\$1,500	(\$1,000)	Clerk/Treas
2/18/2016	Ginger Neuhart	\$500	3272	5/18/2016	\$1,500	(\$1,000)	Clerk/Treas
1/14/2016	Ginger Neuhart	\$500	3264	4/13/2016	\$1,500	(\$1,000)	Clerk/Treas
12/3/2015	Ginger Neuhart	\$500	3260	4/4/2016	\$1,500	(\$1,000)	Clerk/Treas
11/5/2015	Ginger Neuhart	\$500	3252	3/24/2016	\$1,500	(\$1,000)	Clerk/Treas
10/8/2015	Ginger Neuhart	\$500	3245	2/16/2016	\$1,500	(\$1,000)	Clerk/Treas
9/10/2015	Ginger Neuhart	\$500	3235	12/8/2015	\$1,500	(\$1,000)	Clerk/Treas
Note 3	Ginger Neuhart	\$500	3229	10/19/2015	\$1,500	(\$1,000)	Clerk/Treas
7/2/2015	Ginger Neuhart	\$500	3224	9/14/2015	\$1,500	(\$1,000)	Clerk/Treas
6/11/2015	Ginger Neuhart	\$500	3219	7/13/2015	\$1,500	(\$1,000)	Clerk/Treas
5/7/2015	Ginger Neuhart	\$500	3212	7/1/2015	\$1,500	(\$1,000)	Clerk/Treas
4/2/2015	Ginger Neuhart	\$500	3208	6/15/2015	\$1,500	(\$1,000)	Clerk/Treas
3/5/2015	Ginger Neuhart	\$500	3200	5/13/2015	\$1,500	(\$1,000)	Clerk/Treas
2/5/2015	Ginger Neuhart	\$500	3194	4/14/2015	\$1,500	(\$1,000)	Clerk/Treas
1/8/2015	Ginger Neuhart	\$500	3186	2/4/2015	\$1,500	(\$1,000)	Clerk/Treas
12/4/2014	Ginger Neuhart	\$500	3181	12/8/2014	\$1,500	(\$1,000)	Clerk/Treas
11/6/2014	Ginger Neuhart	\$500	3175	11/10/2014	\$1,500	(\$1,000)	Clerk/Treas
10/2/2014	Ginger Neuhart	\$500	3169	10/6/2014	\$1,500	(\$1,000)	Clerk/Treas
9/11/2014	Ginger Neuhart	\$500	3164	9/15/2014	\$1,500	(\$1,000)	Clerk/Treas
8/7/2014	Ginger Neuhart	\$500	3158	8/11/2014	\$1,500	(\$1,000)	Clerk/Treas
7/10/2014	Ginger Neuhart	\$500	3152	7/14/2014	\$2,500	(\$2,000)	Clerk/Treas Budget Amendment
Totals		\$19,000			\$56,500	(\$37,500)	

Note 1: The check was presented to the Board; however, a stop payment/alert was issued on the September 2017 check.

Note 2: The December 2016 check appears not to have cleared the Village bank account. Based on the records, the check number appeared to be number 3332.

Note 3: For these months, the Village could not locate a claims listing.

Note 4: There were several instances above where it appeared the Clerk/Treasurer was holding onto her check and not depositing for several months until the funds were available in the Village account.

Note 5: See **Attachment B** for check images.

VILLAGE OF MEMPHIS
APRIL 2005 THROUGH JUNE 2014 CHECK SUMMARY DETAIL

EXHIBIT B

Check #	Check Date	Cleared Date	Notes On Check	Check Amount	Approved Monthly Pay Amount	Variance
3146	6/12/2014	6/16/2014	Clerk/Treas/Budget	\$2,500	\$500	(\$2,000)
3140	5/1/2014	5/5/2014	Clerk/Treas	\$1,500	\$500	(\$1,000)
3136	4/3/2014	4/7/2014	Clerk/Treas	\$1,500	\$500	(\$1,000)
3130	3/6/2014	3/10/2014	Clerk/Treas	\$1,500	\$500	(\$1,000)
3124	2/6/2014	2/11/2014	Clerk/Treas	\$1,500	\$500	(\$1,000)
3118	1/2/2014	1/6/2014	Clerk/Treas	\$1,500	\$500	(\$1,000)
3112	12/5/2013	12/9/2013	Clerk/Treas	\$1,500	\$500	(\$1,000)
3104	11/7/2013	11/12/2013	Clerk/Treas/Audit	\$2,500	\$500	(\$2,000)
3098	10/3/2013	10/7/2013	Clerk/Treas	\$1,500	\$500	(\$1,000)
3091	9/12/2013	9/16/2013	Clerk/Treasurer	\$1,500	\$500	(\$1,000)
3087	8/1/2013	8/5/2013	Clerk/Treas	\$1,500	\$500	(\$1,000)
3083	7/11/2013	7/15/2013	Clerk/Treas & Budget	\$2,500	\$500	(\$2,000)
3077	6/6/2013	6/10/2013	Clerk/Treas/Audit	\$2,500	\$500	(\$2,000)
3073	5/9/2013	5/13/2013	Clerk/Treas	\$1,500	\$500	(\$1,000)
3065	4/4/2013	4/9/2013	Clerk/Treas	\$1,500	\$500	(\$1,000)
3059	3/7/2013	3/11/2013	Clerk/Treas	\$1,500	\$500	(\$1,000)
3053	2/7/2013	2/11/2013	Clerk/Treas	\$1,500	\$500	(\$1,000)
3046	1/3/2013	1/7/2013	Wages - Clerk	\$1,500	\$500	(\$1,000)
3042	12/6/2012	12/10/2012	Clerk/Treasurer	\$1,500	\$500	(\$1,000)
3036	11/1/2012	11/5/2012	Clerk/Treas	\$1,500	\$500	(\$1,000)
3032	10/4/2012	10/9/2012	Clerk/Budget	\$2,500	\$500	(\$2,000)
3025	9/6/2012	9/10/2012	Clerk/Treas	\$1,500	\$500	(\$1,000)
3018	8/2/2012	8/13/2012	Clerk/Treas	\$1,500	\$500	(\$1,000)
3012	7/5/2012	7/9/2012	Clerk/Treasurer	\$1,500	\$500	(\$1,000)
3006	6/7/2012	6/15/2012	Clerk/Treasurer	\$1,500	\$500	(\$1,000)
3001	5/3/2012	5/18/2012	Clerk/Treas	\$1,500	\$500	(\$1,000)
2995	4/5/2012	4/25/2012	Clerk/Treas	\$1,500	\$500	(\$1,000)
2989	3/1/2012	3/23/2012	Clerk/Treasurer	\$1,500	\$500	(\$1,000)
2982	2/2/2012	2/23/2012	Clerk/Treasurer	\$1,500	\$500	(\$1,000)
2975	1/5/2012	1/31/2012	Clerk/Treas	\$1,500	\$500	(\$1,000)
2969	12/15/2011	12/29/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
2962	11/3/2011	12/6/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
2955	10/6/2011	10/24/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
2948	9/8/2011	10/4/2011	Clerk/Treasurer	\$1,500	\$500	(\$1,000)
2944	8/4/2011	9/19/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
2938	7/7/2011	7/15/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
2932	6/2/2011	6/13/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
1985	5/5/2011	7/7/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
1974	4/7/2011	5/4/2011	Clerk/Treasurer	\$1,500	\$500	(\$1,000)
1963	3/3/2011	4/11/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
2399	2/10/2011	3/16/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
2392	1/6/2011	3/1/2011	Clerk/Treas	\$1,500	\$500	(\$1,000)
2386	12/2/2010	12/20/2010	Clerk/Treas	\$1,500	\$500	(\$1,000)
2381	11/4/2010	11/23/2010	Clerk/Treas	\$1,500	\$500	(\$1,000)
2375	10/7/2010	10/13/2010	Clerk/Treasurer	\$1,500	\$500	(\$1,000)
2367	9/9/2010	9/22/2010	Clerk/Treas	\$1,500	\$500	(\$1,000)
2363	8/5/2010	8/17/2010	Clerk/Treas	\$1,500	\$500	(\$1,000)
2356	7/8/2010	7/12/2010	Clerk/Treas	\$1,500	\$500	(\$1,000)
2352	6/3/2010	6/7/2010	Clerk/Treas	\$1,500	\$500	(\$1,000)
1905	5/6/2010	5/10/2010	Clerk/Treas	\$1,500	\$500	(\$1,000)
2341	4/1/2010	4/8/2010	Clerk/Treas	\$1,500	\$500	(\$1,000)

Note 2

Note 2

Note 2

Note 2

VILLAGE OF MEMPHIS
APRIL 2005 THROUGH JUNE 2014 CHECK SUMMARY DETAIL

EXHIBIT B

Check #	Check Date	Cleared Date	Notes On Check	Check Amount	Approved Monthly Pay Amount	Variance	
2334	3/4/2010	3/29/2010	Clerk/Treas & Audit Report	\$2,500	\$500	(\$2,000)	
2330	2/11/2010	2/22/2010	Clerk/Treasurer	\$1,500	\$500	(\$1,000)	
1882	1/14/2010	1/19/2010	Clerk/Treas	\$1,500	\$500	(\$1,000)	Note 2
2319	12/3/2009	12/22/2009	Clerk/Treasurer	\$1,500	\$500	(\$1,000)	
1870	11/5/2009	11/9/2009	Clerk/Treas	\$1,500	\$500	(\$1,000)	Note 2
2305	10/1/2009	10/8/2009	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2300	9/3/2009	9/8/2009	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2296	8/6/2009	8/10/2009	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2290	7/2/2009	7/6/2009	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2286	6/4/2009	6/8/2009	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2280	5/7/2009	5/11/2009	Clerk/Treas	\$1,500	\$500	(\$1,000)	
1825	4/2/2009	4/6/2009	Clerk/Treasurer	\$1,500	\$500	(\$1,000)	Note 2
1818	3/5/2009	3/9/2009	Clerk/Treas	\$1,500	\$500	(\$1,000)	Note 2
2267	2/5/2009	2/12/2009	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2260	1/8/2009	1/12/2009	Clerk/Treas	\$500	\$500	\$0	
2255	12/4/2008	12/9/2008	Clerk/Treas	\$500	\$500	\$0	
2248	11/6/2008	11/13/2008	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2241	10/2/2008	10/17/2008	Clerk/Treas	\$1,500	\$500	(\$1,000)	
1777	9/16/2008	9/22/2008	Clerk/Treas	\$1,500	\$500	(\$1,000)	Note 2
2231	8/7/2008	8/18/2008	Clerk/Treas	\$2,500	\$500	(\$2,000)	
2225	7/3/2008	7/17/2008	Clerk/Treas	\$2,500	\$500	(\$2,000)	
2221	6/6/2008	6/12/2008	Clerk/Treas	\$2,500	\$500	(\$2,000)	
2215	5/8/2008	5/12/2008	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2211	4/3/2008	4/7/2008	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2205	3/6/2008	3/11/2008	Clerk/Treas	\$500	\$500	\$0	
2198	2/12/2008	2/22/2008	Clerk/Treas	\$2,500	\$500	(\$2,000)	
1721	1/10/2008	1/14/2008	Clerk/Treas	\$2,500	\$500	(\$2,000)	Note 2
2187	12/13/2007	12/18/2007	Clerk/Treas	\$2,500	\$500	(\$2,000)	
1701	11/1/2007	11/5/2007	Clerk/Treas	\$2,500	\$500	(\$2,000)	Note 2
2173	10/4/2007	10/9/2007	Clerk/Treas	\$2,500	\$500	(\$2,000)	
1684	9/13/2007	9/17/2007	Clerk/Treas	\$2,500	\$500	(\$2,000)	Note 2
2162	8/2/2007	8/6/2007	Clerk/Treas	\$2,500	\$500	(\$2,000)	
2156	7/12/2007	7/16/2007	Clerk/Treas	\$2,500	\$500	(\$2,000)	
2150	6/7/2007	6/11/2007	Clerk/Treas	\$2,500	\$500	(\$2,000)	
1650	5/3/2007	5/7/2007	Clerk/Treasurer	\$2,500	\$500	(\$2,000)	Note 2
1641	4/19/2007	4/23/2007	Clerk/Treas	\$2,500	\$500	(\$2,000)	Note 2
1636	3/8/2007	3/12/2007	Clerk/Treas	\$1,500	\$500	(\$1,000)	Note 2
2126	2/1/2007	2/5/2007	Clerk/Treas/OT	\$2,500	\$500	(\$2,000)	
2122	1/4/2007	1/8/2007	Clerk/Treas	\$2,500	\$500	(\$2,000)	
2116	12/7/2006	12/11/2006	Clerk/Treas, Audit prep	\$2,500	\$500	(\$2,000)	
2107	11/2/2006	11/6/2006	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2101	10/5/2006	10/10/2006	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2095	9/14/2006	9/18/2006	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2089	8/3/2006	8/7/2006	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2083	7/6/2006	7/10/2006	Clerk/Treas	\$1,500	\$500	(\$1,000)	
2077	6/1/2006	6/5/2006	Clerk/Treas/Budget Prep	\$1,500	\$500	(\$1,000)	
2071	5/4/2006	5/8/2006	Clerk/Treas	\$500	\$500	\$0	
2066	4/6/2006	4/10/2006	Clerk/Treas	\$500	\$500	\$0	

VILLAGE OF MEMPHIS
APRIL 2005 THROUGH JUNE 2014 CHECK SUMMARY DETAIL

EXHIBIT B

Check #	Check Date	Cleared Date	Notes On Check	Check Amount	Approved Monthly Pay Amount	Variance
2058	3/2/2006	3/6/2006	Clerk/Treas	\$500	\$500	\$0
2053	2/2/2006	2/6/2006	Clerk/Treas	\$500	\$500	\$0
2047	1/12/2006	1/17/2006	Clerk/Treas Overtime-Audit waiver	\$1,500	\$500	(\$1,000)
2042	12/1/2005	12/6/2005	Clerk/Treas	\$1,500	\$500	(\$1,000)
2036	11/3/2005	11/15/2005	Clerk/Treas	\$500	\$500	\$0
2031	10/6/2005	10/11/2005	Clerk/Treas/Budget Prep	\$1,500	\$500	(\$1,000)
2025	9/1/2005	9/6/2005	Clerk/Treas	\$500	\$500	\$0
2020	8/4/2005	8/8/2005	Clerk/Treas	\$1,500	\$500	(\$1,000)
2014	7/7/2005	7/11/2005	Clerk/Treas	\$1,500	\$500	(\$1,000)
2010	6/2/2005	6/6/2005	Clerk	\$500	\$500	\$0
2005	5/5/2005	5/9/2005	Clerk	\$500	\$500	\$0
2000	4/7/2005	4/11/2005	Clerk/Treas	\$1,500	\$500	(\$1,000)
Totals				\$178,500	\$55,500	(\$123,000)

Note 1: Based on our examination of claims from July 2014 to August 2017, as well as other documentation, the Clerk/Treasurer was to be paid \$500 each month. Therefore, the APA used \$500 to calculate the potentially fraudulent payments from April 2005 to June 2014.

Note 2: These checks were paid from the Village of Memphis Water Department Account.