

**ATTESTATION REPORT
OF THE
VILLAGE OF PILGER**

JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

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Issued on March 20, 2019

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VILLAGE OF PILGER

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VILLAGE OF PILGER

BACKGROUND

On January 7, 2019, the Nebraska Auditor of Public Accounts (APA) was contacted by the Nebraska Attorney General's office (Attorney General) alleging the mishandling of public funds by the Clerk for the Village of Pilger (Village), Kimberly Neiman. According to the Attorney General's office, an apparent scam was being investigated in which the Village Clerk paid significant funds to various entities, including several in Canada.

On January 8, 2019, the APA contacted the Village auditor, Morrow, Davies, and Toelle, PC, regarding the concerns noted above. The Village auditor notified Village officials of a few suspicious invoices found during the fiscal year 2018 audit. Morrow, Davies, and Toelle, PC, has been completing the Village's financial audit since at least 2002. The fiscal year-end September 30, 2018, audit is near completion; however, it is being held by the Village auditor pending the conclusion of the investigation.

The APA has summarized a timeline of the known events leading up to being contacted by the Attorney General:

Date	APA Description
11/30/2018	<p>Ms. Neiman emailed the Village Board Chair the following:</p> <p><i>Amber – Just wanted to let you know that Diane Davies was just in going over stuff for the village audit. She pointed out that I had not placed several items on the bill listing or the manual check list for the board to approve at a meeting. Some were small items, some were items from the tornado rebuild, and some were settlement payoffs for things that happened during the tornado time that were weird. Diane said that I didn't need to go back and make a list of them for the board since they were double signed by either you or Kory and none of the funds were funneled to me. I just need to be more detail oriented. I told her I would bring it up at the December meeting that I had neglected to list some of the bills – big and small on the listing</i></p> <p><i>Just wanted you to know that I screwed up and if you wanted to give me a verbal warning or write me up that would be just fine.</i></p> <p><i>Sorry.</i></p> <p><i>Kimberly Neiman</i></p> <p><i>Village of Pilger</i></p>
12/10/2018	<ul style="list-style-type: none">• The Village auditor called the Village Board Chair to discuss the issues found during the audit.• The Village auditor discussed the issues at a closed Village Board meeting.• According to the Village Board Chair, Ms. Neiman was told to contact the Attorney General and the Village's insurance carrier.• Ms. Neiman filed a Consumer Complaint Form with the Consumer Protection Division of the Attorney General's office. The complaint stated the following: <i>Received invoices - did not remember ordering anything - they told me I had - didn't know what to do so paid them. A municipality doesn't need advertising. A lot of stuff went on since Pilger's tornado's [sic] so I wasn't sure what had happened. Our Village auditor suggested I contact your office.</i>
12/18/2018	Ms. Neiman contacted League Association of Risk Management about insurance options for scams/fraud.
12/19/2018	Ms. Neiman filed a property loss claim of \$194,065.80 with League Association of Risk Management.
12/20/2018	A special Village Board meeting was held to discuss the actions of Ms. Neiman.
1/7/2019	The APA was contacted to assist with the investigation into fraud/scam.

VILLAGE OF PILGER

BACKGROUND (Continued)

The Village is a municipality located in Stanton County, Nebraska. As permitted by Neb. Rev. Stat. § 17-209.02 (Cum. Supp. 2018), the Village employs a Clerk who serves also as the Village Treasurer. According to records obtained by the APA, Ms. Neiman began working as Village Clerk in 1998. In June 2014, the Village was severely damaged by twin tornadoes. In the subsequent years, Ms. Neiman was recognized for her work in helping the community recover, receiving a couple awards related to the recovery. The following table details the awards received by Ms. Neiman during her tenure as the Village Clerk.

Year	Award	Organization
2007	Outstanding Village Clerk	Nebraska Municipal Clerks' Association
2015	Outstanding Public Administrator of the Year	Nebraska Chapter of the American Society of Public Administration
2015	"Be Prepared" Local Hero Award	Nebraska Emergency Management Agency, Nebraska Citizen Corps Program, and University of Nebraska Public Policy Center
2016	Larry R. Johnston Local Floodplain Manager of the Year	National Association of State Floodplain Managers

On December 18, 2018, Ms. Neiman signed a written acknowledgement that she had violated the Village's Personnel Policy for the following items:

- 1. Inefficiency, incompetence, or negligence in the performance of duties.*
- 2. Careless, negligent, abusive, improper, or unauthorized use of the village's property, equipment, or funds.*

On December 20, 2018, Ms. Neiman was placed on investigative suspension with pay and was eventually terminated in February 2019.

The APA traveled to the Village on January 30, 2019, to obtain various documents, such as claims listings, credit card statements, and invoices associated with the alleged scam payments. The APA also received bank statements from Midwest Bank, a local financial institution used by the Village.

The APA obtained records for the following Village bank accounts from Midwest Bank. The Schedule of Questioned Costs for the Village was prepared from these records. For security reasons, the account numbers are not published in this report; however, they are available to statutorily authorized persons upon request.

Account Owner per Bank	Associated Fund	Account Type per Bank
Pilger Volunteer Fire and Rescue Inc.	N/A	Midwest Interest Checking
Pilger Volunteer Fire and Rescue Inc.	N/A	Certificate of Deposit*
Village of Pilger	General Fund**	Midwest Interest Checking
Village of Pilger	Street Fund	Midwest Interest Checking
Village of Pilger	FEMA Tornado Fund	Midwest Interest Checking
Village of Pilger	Sewer Payment Reserve	Midwest Money Market
Village of Pilger	Water Trust Fund	Midwest Interest Checking
Village of Pilger	Water Reserve Fund	Midwest Money Market
Village of Pilger	Swimming Pool Fund	Midwest Interest Checking
Village of Pilger	Library Fund	Midwest Interest Checking
Village of Pilger	Joint Housing Rehabilitation	Midwest Interest Checking

VILLAGE OF PILGER

BACKGROUND (Concluded)

Account Owner per Bank	Associated Fund	Account Type per Bank
Village of Pilger	Rescue Calls	Midwest Interest Checking
Village of Pilger	Sewer Asset Reserve	Midwest Money Market
Village of Pilger	Sewer Fluctuation Reserve	Midwest Money Market
Village of Pilger	Water Emergency Fund Reserve	Midwest Money Market
Village of Pilger	Water Asset Management Reserve	Midwest Money Market
Village of Pilger	Water Project Construction Fund	Midwest Money Market
Village of Pilger	Library Fund	Premier Money Market

*Multiple Certificates of Deposit were opened under the Pilger Volunteer Fire account. Each separate CD was not listed.

***Three bank accounts were provided for the General Fund.

Using a listing that had been created by Midwest Bank from January 1, 2012, through December 31, 2018, the APA reviewed the bank statements provided and added any additional suspicious vendors for the period noted. The APA also completed limited procedures to research the vendors for any indication the payees were associated with a scam.

As a result of our preliminary work, which included a review of the bank statements for additional questionable payments, the APA identified other vendors to whom potential scam payments had been made. The following table documents the total questioned costs, as determined by the APA:

Year	Vendor Transactions	Credit Card Transactions*	Total
2012	\$ 17,154.38	\$ -	\$ 17,154.38
2013	66,820.93	-	66,820.93
2014	42,199.06	-	42,199.06
2015	118,612.69	-	118,612.69
2016	131,239.26	10,000.00	141,239.26
2017	43,120.59	48,560.52	91,681.11
2018	143,329.97	97,797.82	241,127.79
Totals	\$ 562,476.88	\$ 156,358.34	\$ 718,835.22

*The credit card transactions contain an additional \$6,564.90 over what is reflected in **Exhibit B**. This variance is due to one payment in 2017 being questioned by Midwest Bank. No documentation was provided to review the credit card transactions for unusual items; therefore, the APA included the total amount of the payment. The full amount of the payment may not be attributed to questioned costs.

A full transaction list of vendors can be reviewed in **Exhibit A**. Further, a list of all credit card transactions noted can be reviewed in **Exhibit B**.

VILLAGE OF PILGER

KEY OFFICIALS AND VILLAGE CONTACT INFORMATION

**Village of Pilger Board Members
as of December 31, 2018**

Name	Title	Term Ending
Amber Labenz	Chairperson	December 2020
Kory Koehlmoos	Vice-Chairperson	December 2018
Dustin Topp	Board Member	December 2020
Austin Lampman	Board Member	December 2018
Dennis Wolverton	Board Member	December 2018

Village of Pilger
230 North Main Street
Pilger, NE 68768

VILLAGE OF PILGER

SUMMARY OF COMMENTS

During our examination of the Village of Pilger (Village), we noted certain deficiencies and other operational matters that are presented here. The following comments are required to be reported in accordance with *Government Auditing Standards*: Comment #3 (Documentation Not Available), which is considered to be a significant deficiency, and Comments #1 (Alleged Vendor Scam Payments) and #2 (Alleged Credit Card Scam Payments), which are considered to be material noncompliance and material weaknesses.

By using qualifying words such as “alleged” or “allegedly” herein when describing certain incidents or activities, the APA seeks to avoid the possibility that a report comment might be misconstrued 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 other insufficiency or shortcoming relating thereto.

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

1. ***Alleged Vendor Scam Payments:*** The APA’s review of vendor payments indicates that \$562,476.88 was paid to alleged scammers. Further, the vast majority of these payments were not presented to the Board, including multiple instances in which documentation, such as invoices, were on hand. This gives rise to concerns regarding possible official misconduct and/or abuse of public records.
2. ***Alleged Credit Card Scam Payments:*** The APA’s review of credit card payments indicates that \$156,358.34 was paid to alleged scammers. This amount is in addition to the vendor payments noted above. Further, the vast majority of these payments were not presented to the Board, including multiple instances in which documentation, such as invoices, were on hand. This gives rise to concerns regarding possible official misconduct and/or abuse of public records.
3. ***Documentation Not Available:*** Board meeting minutes and credit card statements were not maintained in accordance with statutory records retention schedules. This gives rise to concerns regarding apparent violations of the Records Management Act.

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. The Village declined to respond.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS

1. Alleged Vendor Scam Payments

Prior to the APA's involvement with the investigation, Midwest Bank had created a spreadsheet of suspicious checks drawn on the Village's bank accounts dating back to 2012, based on banking records. The APA received a copy of this spreadsheet on January 7, 2019, from the assigned State Patrol investigator. As a starting point, the APA used this spreadsheet to review the Village's bank statements from 2012 through 2018, adding any additional vendor payments over \$400 that appeared to be similar in nature.

During the course of that review, the APA observed 282 vendor checks, totaling \$562,476.88, which appear to be related to the alleged scam/fraud. These transactions and their classification, as provided by Midwest Bank, the Village Auditor, or added by APA, are included as **Exhibit A**. The APA has also questioned \$156,358.34 in Village credit card charges, as summarized in **Comment and Recommendation Number 2**. The table below contains the total of all the questionable transactions for the period January 1, 2012, through December 31, 2018.

Description	Amount
Questionable Vendor Checks	\$ 562,476.88
Questionable Credit Card Charges	156,358.34
Total Questioned Costs	\$ 718,835.22

Of the 282 vendor checks questioned by the APA and others, only four of the underlying claims were submitted to the Village Board for approval in accordance with State law. See **Exhibit A** for a listing of all unapproved and approved claims.

It is unclear why Ms. Neiman did not notify the Board years ago if she were truly being scammed; however, based upon our review of the approved claims, it is clear that she was intentionally leaving these vendors off the approved and published claims listings. The APA has included later herein examples of email messages from Ms. Neiman to the alleged scammers in which she indicated her intention to take the claims to the Board for approval; however, she never carried out that stated intent.

Additionally, though one of the dual signatories on several of the Village checks, the Board Chair admitted to simply signing everything that was presented to her, including blank checks by Ms. Neiman. According to the Board Chair, the first time she heard about any alleged scam was immediately prior to the December 10, 2018, meeting.

After being confronted by the Board regarding the multiple undisclosed payments, Ms. Neiman filed a "Property Loss Notice" claim on December 19, 2018, with the Village's insurance carrier. That notice included the following description of loss:

Recieved invoices - did not order advertising - they said they had me on tape saying "yes" to ordered - didn't know what to do so paid them. All checks were double signed and none of the amounts paid were to any village employee relatives or board member relatives. A lot of stuff has happened since the tornado so I wasn't sure what had happened. If payment wasn't sent out would recieve phone calls telling me that the village and or I would be sued if the payments were not made. Was offered lower settlement amounts to pay to "take care of" the multiple invoices. Still receiving bills from multiple companies.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

In the above description, Ms. Neiman appears to rationalize paying such amounts because of the devastating effects of the June 16, 2014, tornado on the Village. However, as the APA has identified in **Exhibit A**, over 130 checks were paid to these questionable vendors prior to the date of that storm.

Ms. Neiman also filed a “Consumer Complaint Form” with the Nebraska Attorney General’s office on December 10, 2018. In that document, she offered a similar rationalization for her actions:

Received invoices – did not remember ordering anything – they told me I had – didn’t know what to do so paid them. A municipality doesn’t need advertising. A lot of stuff went on since Pilger’s tornado’s so I wasn’t sure what had happened. Our Village auditor suggested I contact your office.

It is difficult to believe that Ms. Neiman could not recall having made any of the purchases at issue – literally hundreds of times. Even if there were any doubt, the logical course of action would have been to notify law enforcement or the Village Board of the dilemma, allowing that body to exercise its lawful authority in sorting out the matter. It is hard to understand spending almost three-quarter million dollars – when the Village’s typical annual budgeted expenditures are roughly one million dollars – for items that she “did not remember ordering” and then intentionally hiding those payments from the Village’s governing body could seem even remotely appropriate.

Based on the information contained in **Exhibit A**, as well as other information received, the APA attempted to research the 80-plus vendors to whom the payments at issue had been made. Several of the vendors appear to have been interrelated, using different cover names when requesting payment from Ms. Neiman. The APA also used Google Maps to determine the locations for several of those businesses, which have been summarized in **Attachment A**. As identified in **Attachment A**, several of the locations included UPS Stores, mail rooms, apartment buildings, and other questionable business locations.

Payee	Total Number of Checks	Total Amount Paid	Address State/ Providence	APA Address Notes
411 Business Media**	1	\$ 689.95	Quebec	
411 Data Center	3	\$ 2,028.00	Massachusetts	Vendor address is a UPS store. See Attachment A for address image.
411 Media Pages	6	\$ 5,683.88	Quebec	Vendor address is an apartment building/pottery store. More information on this vendor was noted below.***
Advertisement Solutions Group	1	\$ 939.95	Quebec	Vendor address is an apartment building/ pottery store. More information on this vendor was noted below.***
8165017 Canada Inc*	5	\$ 43,983.96	Quebec	Vendor address is an apartment building. See Attachment A for address image. More information on this vendor was noted below.***
8411069 Canada Inc (Outsource Resolutions)	8	\$ 11,648.04	Quebec	Vendor is associated with multiple names. More information on this vendor was noted below.***
DBL 8165017 Canada Inc	1	\$ 959.95	Quebec	Vendor address is an apartment building. More information on this vendor was noted below.***
Direct Business Listing**	4	\$ 4,039.82	Quebec	More information on this vendor was noted below.***
Global Internet	1	\$ 1,429.50	Quebec	Vendor is associated with Canada, Inc. More information on this vendor was noted below.***

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

1. **Alleged Vendor Scam Payments** (Continued)

Payee	Total Number of Checks	Total Amount Paid	Address State/ Providence	APA Address Notes
Global Internet Publishing (Global Publishing)	6	\$ 5,509.03	Quebec	Vendor address was a vape shop in 2015-2016. Address is now a medical store. More information on this vendor was noted below.***
Publication Internet	5	\$ 3,911.73	Quebec	Vendor address was unable to be located; however, appears to be near a post office. More information on this vendor was noted below.***
Abyteofinfo.com (Ebyteinfo.com)	3	\$ 1,761.94	Quebec	Per Canada Corporation Records: Business #: 809929755RC0001; Corp #: 695108-2
All Purpose Bus Comm (All Purpose Business)**	2	\$ 1,199.90	New York	Vendor address is a "Package & Mail Service" store. See Attachment A for address image.
American Media Solution (AMS)**	2	\$ 1,159.98	Maine	Vendor address was a UPS store in 2013. Address is now a furniture store.
Ameteck Group, LLC**	1	\$ 750.00	Quebec	Federal Trade Commission Judgment exists against vendor. Vendor appears to be connected with Premium Business Pages and Matrix Data Systems.
Matrix Data Systems Inc.	1	\$ 800.00	Not Available	Federal Trade Commission Judgment exists against vendor. Vendor appears to be connected with Ametek Group and Premium Business Pages.
Premium Business Pages**	1	\$ 1,179.99	Delaware	Federal Trade Commission Judgment exists against vendor. Vendor appears to be connected with Ametek Group and Matrix Data Systems.
AND Media**	7	\$ 7,550.00	Washington	
B & D Multi-Media (BD Multi Media, BD Multi-Media)	3	\$ 2,619.97	Quebec	Vendor address is a mall that has a post office.
Benchmark Industries**	3	\$ 2,249.85	Quebec	Vendor address is part of, or next to, a bank.
Business Pages Online (Business Pages)	2	\$ 1,669.90	Quebec	Vendor address is an apartment building. See Attachment A for address image.
City Pages Inc	1	\$ 625.00	Florida	
CPS	1	\$ 509.90	Quebec	Vendor address was unable to be located; however, appears to be near a post office.
Crawl Guide Online	1	\$ 699.99	Quebec	Vendor was dissolved for noncompliance in October 2011. Vendor appears to be connected with JW Publications.
JW Publications (J White Publications, J White Pub)	7	\$ 5,510.69	Quebec	Vendor was dissolved for noncompliance in October 2011. Vendor appears to be connected with Crawl Guide Online.
Data Source	1	\$ 599.99	Maryland	Vendor address is a UPS/FedEx store. See Attachment A for address image.
Define Advertising (Define Ad)**	8	\$ 5,371.00	Florida	Vendor address is a UPS store. See Attachment A for address image.
Development Solutions	10	\$ 12,021.00	Nevada	
Digital Ad Experts LLC (Digital Ad Experts)	2	\$ 2,450.98	New York	
Direct Net LLC**	2	\$ 2,495.98	New York	Vendor address is a border shipping company. See Attachment A for address image.
EBEE	2	\$ 1,738.00	New York	Vendor address is a UPS/FedEx store.
Explore Solutions	7	\$ 6,223.00	New York	
First Alert PC (First Alert)**	2	\$ 1,295.90	Quebec	Vendor address is a "Save N Ship" store.
First Choice Data**	9	\$ 18,177.65	Connecticut	Vendor address is a "The Parcel Center" store. See Attachment A for address image.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

1. Alleged Vendor Scam Payments (Continued)

Payee	Total Number of Checks	Total Amount Paid	Address State/ Providence	APA Address Notes
First Choice Media, Inc (First Choice Media)	2	\$ 2,299.90	Delaware	The BBB profile indicated this company was no longer in business.
Future Marketing	1	\$ 1,073.99	California	Vendor address is an "Earth Class Mail" store. See Attachment A for address image.
Gavin Evento (Gmevento, Gavin Evento (NADGC))	22	\$ 155,048.74	New York	Vendor address is a "Gold Coast Mailroom" store. See Attachment A for address image. More information on this vendor was noted below.
NADGME Gavin Evento**	1	\$ 3,360.00	Vermont	Vendor address is a UPS store. See Attachment A for address image. More information on this vendor was noted below.
NAGME - Gavin Evento**	1	\$ 75,000.00	Not Available	Nadgmecollections incorporated was incorporated on September 18, 2013, and was dissolved for noncompliance on July 21, 2018. More information on this vendor was noted below.
General Publishing	1	\$ 789.95	New York	Vendor address is an "A Border Connect/Authorized FedEx ShipCenter" store.
General Yellow Pages (General Pages)	11	\$ 7,563.35	New York	Vendor address is a FedEx store. See Attachment A for address image.
GR8 Solutions	11	\$ 49,798.00	Minnesota	More information on this vendor was noted below.
Info Guide	3	\$ 1,925.93	Quebec	Vendor address is a post office.
Info Pages	1	\$ 839.95	Quebec	
Info Submit	8	\$ 4,544.00	New York	Vendor address is a "Pack & Mail Center" store. See Attachment A for address image.
Insight Marketing LLC**	1	\$ 908.27	Florida	Vendor address is a "Parcels Plus" store. See Attachment A for address image.
Intermedia Marketing	2	\$ 1,909.55	New Jersey	Vendor address is a UPS store. See Attachment A for address image.
Intrasource Data	1	\$ 789.00	Quebec	Vendor address is a FedEx store.
Key Media	2	\$ 968.00	Quebec	Vendor address is a UPS store. See Attachment A for address image.
KSA**	1	\$ 489.00	Delaware	
Leading Business Solutions	2	\$ 2,125.90	Pennsylvania	Vendor address is a "Philadelphia Mailroom" store. See Attachment A for address image.
Local Eco Pages (Localecopages)**	2	\$ 1,659.30	New York	
Mark It Inc	1	\$ 1,021.99	Michigan	Vendor address is a "Mailbox Forwarding" store.
Maxitech	1	\$821.99	Oregon	
Media Pages Group	2	\$ 2,058.00	Pennsylvania	Vendor address is a "Philadelphia Mailroom" store. See Attachment A for address image.
Mentor Media (MMI)	9	\$ 5,869.99	North Dakota	Vendor address is a UPS store. See Attachment A for address image.
My Uspages	2	\$ 1,148.00	Pennsylvania	Vendor address is a UPS store. See Attachment A for address image.
National Adv & Publish	1	\$ 1,379.95	Connecticut	Vendor address is a "Pakmail" store. See Attachment A for address image.
National Business	1	\$ 829.99	Florida	Vendor address is a UPS store. See Attachment A for address image.
NBG	1	\$ 749.95	Quebec	Vendor address is a mall that has a post office.
Network Enterprises	1	\$ 799.95	Quebec	Vendor address is a marketplace that has both a Canadian post office and a UPS store.
Norman Theriault (Theriault, N Theriault, Theriault CCA)	34	\$ 39,263.27	Quebec	Vendor address is an apartment building. See Attachment A for address image.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

1. **Alleged Vendor Scam Payments** (Continued)

Payee	Total Number of Checks	Total Amount Paid	Address State/ Providence	APA Address Notes
Pioneer Products**	10	\$ 15,027.17	New York	Vendor address is a USPS store. See Attachment A for address image.
Platinum C Solutions**	1	\$ 679.95	Quebec	
Premiere Alert PC**	2	\$ 1,579.96	Quebec	Vendor address is a UPS/FedEx store. See Attachment A for address image.
Premium Business**	1	\$ 1,169.95	Illinois	
Premium Publications	1	\$ 899.00	New York	
Romac Publishing	1	\$ 699.95	Pennsylvania	Vendor address was a "A&A Mailing Services Plus" store in 2012. Currently, address is a salon.
SEO Services**	2	\$ 1,679.90	Quebec	
Solarmark	1	\$ 1,077.90	Delaware	Vendor address is the business store of "Harvard Business Services, Inc."
Sorwall Corp Business	2	\$ 1,399.90	Quebec	Vendor address is a UPS store. See Attachment A for address image.
South Atlantic Publishing LLC	1	\$ 1,159.95	Georgia	Vendor address is a virtual office address.
SVP	1	\$ 787.45	Quebec	
Top Vision Marketing LLC**	3	\$ 3,397.97	Florida	
Universal Business	1	\$ 769.95	Pennsylvania	
US Business Pages	2	\$ 1,398.00	Nevada	Vendor address is a Smith's Food and Drug grocery store. See Attachment A for address image.
Your Business Needs	2	\$ 1,399.90	Wisconsin	
Your Website Services**	1	\$ 761.41	Quebec	
YP Business Info	3	\$ 2,068.65	Massachusetts	
YPBS	1	\$ 1,350.59	Ontario	
Zinko Pages	1	\$ 649.00	New York	Vendor address is the Greenwich Village Mail Center.
Totals	282	\$ 562,476.88		

*The APA noted from the information provided by the Village Auditor that it appears this vendor uses multiple names, which are also listed on this spreadsheet as other vendors; however, for each invoice with a different name, the corporation number "8165017" is the same.

**The APA located complaints regarding these businesses indicating billings or threats regarding supposed non-payment for services never provided.

***These entities all appear to be interrelated and connected with Canada, Inc./Outsource Resolutions.

As noted previously, the APA traveled to the Village on January 30, 2019, with the intent of obtaining documentation to support the amounts paid above. However, limited documentation was available at the Village office to substantiate these vendor checks. The APA has summarized the five largest vendor payees below.

Questionable Payee – Gavin Evento (Hill)

One of the largest questionable Village payees was Gavin Evento (Hill), Director of Collections NADGME. The APA ran background and business searches for Gavin Evento and found the following address: Gavin Evento, 129 Rue Kipps, Longueuil QC J4V 3B1, Canada, even though the payments were being sent to UPS or mailroom locations in New York and Vermont. See **Attachment A** for pictures of those payee locations. The following was noted per Canadian Federal Corporation records:

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

1. Alleged Vendor Scam Payments (Continued)

Directors: Gavin Evento

Corporate Name: nadgmecollections incorporated

Corporation Number: 863824-1

Business Number: 846117976RC0001

Status: Dissolved for non-compliance (s. 212) on 7/21/2018

At times, Mr. Evento signed some of his email messages “Gavin Hill.” The APA found a Gavin Evento on Facebook, who lives in Sihanoukville (province) Canada. According to a Facebook post on December 31, 2017, Mr. Evento served time in the Donnacona Maximum Security Federal Prison in Quebec.

Per the information available to the APA, payments to Mr. Evento date back to at least August 2013. None of the 24 checks paid to various “Gavin Evento” naming conventions, totaling \$233,408.74, were included with the claims to be approved by the Board, as prepared by Ms. Neiman. The following checks were identified by the APA:

Date	Check #	Amount	Payee	APA Notes
8/12/13	47278	\$ 963.25	Gmevento	No Support
10/14/13	47446	\$ 1,109.50	Gmevento	No Support
11/11/13	47478	\$ 1,109.50	Gmevento	No Support
12/9/13	47542	\$ 1,109.50	Gavin Evento	No Support
5/12/14	48081	\$ 1,655.56	Gavin Evento	No Support
6/9/14	48162	\$ 1,655.56	Gavin Evento	No Support
11/12/14	1143	\$ 4,968.00	Gavin Evento	No Support
3/9/15	134	\$ 6,500.00	Gavin Evento	See email correspondence below.
6/8/15	1205	\$ 12,075.18	Gavin Evento	No Support
9/14/15	1233	\$ 18,505.21	Gavin Evento	No Support
11/16/15	1288	\$ 27,957.48	Gavin Evento	No Support
3/14/16	174	\$ 75,000.00	NAGME - Gavin Evento	No Support
3/13/17	50296	\$ 3,360.00	NADGME Gavin Evento	Invoice was split into four payments. See Attachment B for invoice.
4/10/17	50315	\$ 3,360.00	Gavin Evento	
5/8/17	50369	\$ 3,360.00	Gavin Evento	
6/12/17	50458	\$ 3,360.00	Gavin Evento	
2/12/18	1430	\$ 19,381.00	Gavin Evento (NADGC)	See Attachment C for Invoice.
5/7/18	383	\$ 8,000.00	Gavin Evento	Invoice was split into seven payments. See Attachment D for invoice.
6/11/18	51316	\$ 8,000.00	Gavin Evento	
7/20/18	51442	\$ 4,000.00	Gavin Evento	
8/20/18	1455	\$ 8,000.00	Gavin Evento	
9/10/18	51564	\$ 8,000.00	Gavin Evento	
10/15/18	393	\$ 8,000.00	Gavin Evento	
11/12/18	51668	\$ 3,979.00	Gavin Evento	
Total		\$ 233,408.74		

See **Exhibit A** for a full list of all questionable vendor payments.

While most of the emails were not available before December 2018, the APA was able to obtain an Outlook email data file on the Village computer containing various 2015 emails. Included in those emails was correspondence between Kimberly Neiman and Gavin Evento (Hill). Below is a timeline example of the email string:

VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

From: Gavin Evento [<mailto:gmesaurus@gmail.com>]
Sent: Monday, January 12, 2015 7:46 AM
To: pilger
Subject: RE: INVOICE

HAPPY NEW YEAR KIM, ITS GAVIN FROM NORTH AMERICAN DIVISION GME COLLECTIONS.
I AM JUST CONTACTING YOU CONCERNING THE OUTSTANDING INVOICE FOR -- 7731.18-- YOU ASKED
ME TO CONTACT YOU JAN 15 ISH, JUST NEED TO KNOW WHAT TIME FRAME WE ARE LOOKING AT TO
RECEIVE PAYMENT. IF YOU CAN TELL ME IT WOULD BE HELPFULL.
GAVIN HILL
DIRECTOR NADGME COLLECTIONS /

From: Kimberly Neiman <pilger@cableone.net>
Sent: Mon 1/12/2015 8:25 AM
To: 'Gavin Evento' <gmesaurus@gmail.com>
Subject: RE: INVOICE

We are in the works of trying to get a FEMA Community Disaster Loan – it will take a couple of months so it is difficult to
give you dates right now

Kim

From: Gavin Evento [<mailto:gmesaurus@gmail.com>]
Sent: Wednesday, February 04, 2015 7:29 AM
To: pilger
Subject: KIMBERLY

HELLO KIM ,JUST NEEDED TO KNOW IF THERES ANY CHANGES, YOU SAID AROUND BEGINNING
OF FEBRUARY , CONCERNING THE OUTSTANDING BALANCE, YOU WOULD KNOW THE SITUATION,
COULD YOU PLEASE GET BACK TO ME , I TRIED TO CALL AND THE NUMBERS NOT WORKING..
THANK YOU GAVIN HILL DIRECTOR OF COLLECTIONS NADGME COLLECTIONS..

From: Kimberly Neiman <pilger@cableone.net>
Sent: Wed 2/4/2015 7:32 AM
To: 'Gavin Evento' <gmesaurus@gmail.com>
Subject: RE: KIMBERLY

Still waiting on the federal government to decide if we will be getting any revenue assistance – sorry it is taking so long.

Kim

From: Gavin Evento [<mailto:gmesaurus@gmail.com>]
Sent: Tuesday, February 17, 2015 7:03 AM
To: pilger
Subject: INVOICE

COULD YOU PLEASE LET ME KNOW WHATS GOING ON WITH THE PAYMENT.
GAVIN HILL DIRECTOR OF COLLECTIONS NADGME

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

From: Kimberly Neiman <pilger@cableone.net>
Sent: Tue 2/17/2015 7:31 AM
To: 'Gavin Evento' <gmesaurus@gmail.com>
Subject: RE: INVOICE

Hope to be able to make a payment in March – not sure how much yet

From: Gavin Evento [<mailto:gmesaurus@gmail.com>]
Sent: Tuesday, March 03, 2015 8:49 AM
To: pilger
Subject: invoice

Would like to know if there is an update.
thank you gavin

From: Kimberly Neiman <pilger@cableone.net>
Sent: Wed 3/4/2015 6:49 AM
To: 'Gavin Evento' <gmesaurus@gmail.com>
Subject: RE: invoice

The board will be discussing a payment at Monday night's meeting – not sure what the amount will be

From: Kimberly Neiman <pilger@cableone.net>
Sent: Fri, Mar 6, 2015 at 9:43 PM
To: 'Gavin Evento' <gmesaurus@gmail.com>
Subject: RE: question

Gavin – I'm sure the board will ask, if there is a lessor payment amount if they pay all at one time

Thanks

Kimberly Neiman
Village Clerk/Treasurer
Village of Pilger
230 N Main Street
Pilger, NE 68768

From: Gavin Evento [<mailto:gmesaurus@gmail.com>]
Sent: Sat, Mar 7, 2015 at 1:06 PM
To: Kimberly Neiman
Subject: Re: question

the invoice amount is 7731- the least amount we could drop it to is 6500 because it is very late and i understand the nature of the delay but they will only accept the amount of 6500 as the least amount possible.

sorry but it is the best that i could swing because some companies only think of money and play def when theres any good reason for [anything.to](#) drop amounts. please remember to make it payable to ----GAVIN EVENTO--70 S WINOOSKI AVE SUITE # 295 BURLINGTON, VERMONT,, 05401

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

From: Gavin Evento [mailto:gmesaurus@gmail.com]
Sent: Monday, March 09, 2015 11:55 PM
To: Kimberly Neiman
Subject: Re: question

How did the meeting go on monday?

From: Kimberly Neiman <pilger@cableone.net>
Sent: Tue, Mar 10, 2015 at 6:31 PM
To: 'Gavin Evento' <gmesaurus@gmail.com>
Subject: RE: question

[Will be sending a check for \\$6500](#)

From: Gavin Evento [<mailto:gmesaurus@gmail.com>]
Sent: Tuesday, March 10, 2015 7:30 AM
To: Kimberly Neiman
Subject: Re: question

No problem just if you can tell me the check number and when to be [sent.it](#) would be appreciated so this way i can prepare the letter stating the files closed,
Thank you Gavin Hill.

From: Kimberly Neiman <pilger@cableone.net>
Sent: Tue 3/10/2015 7:38 AM
To: 'Gavin Evento' <gmesaurus@gmail.com>
Subject: RE: question

[Check number 134 – will be mailed out tomorrow](#)

The APA identified several issues with this one email string between Kimberly Neiman and Gavin Hill. To start, despite Ms. Neiman's assertion to the contrary, the claim was never presented to, discussed with, or approved by the Board. According to the March 9, 2015, Board meeting minutes, there was no discussion regarding Gavin Hill (Evento), nor was the \$6,500 claim presented to the Board for approval.

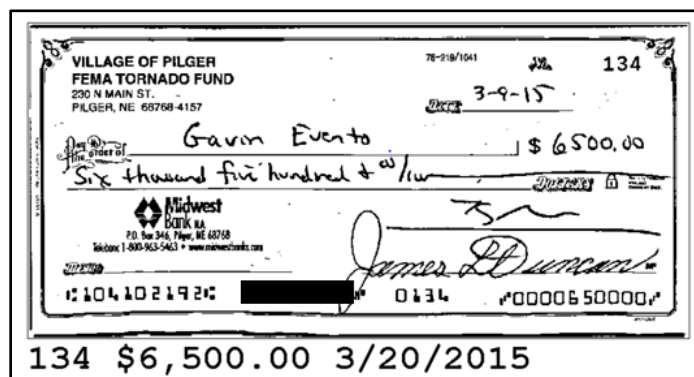
The APA has included a copy of those meeting minutes and the approved claims as part of **Attachment E**.

Furthermore, as noted already, Gavin Hill (a.k.a, Gavin Evento) is a Canadian resident, but the payment was sent to a Vermont address. In addition, APA staff found no invoice or documentation at the Village's office to support the \$6,500 payment.

VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

The following is a copy of the \$6,500 check paid to Gavin Evento:



According to the above March 7, 2015, email to Ms. Neiman, the payment was requested to be sent to 70 S Winooski Ave #295 Burlington, Vermont, 05401. The following is a photograph of that location:

Address: 70 S Winooski Ave #295 Burlington, Vermont 05401



Source: Google

On March 10, 2015, Mr. Evento's email above noted, "[I] can prepare the letter stating the files closed, Thank you Gavin Hill." However, the APA observed at least 16 payments to Gavin Evento, totaling over \$210,000, after March 10, 2015.

Questionable Payee – Norman Theriault

Another questionable Village payee noted by the APA was Norman Theriault. The APA ran background and business searches for Norman Theriault and found the following address: 3410 Rue Victoria, 208 Lachine, QC H8T 1J5, Canada. On invoices located at the Village, the address reasonably matched; however, an old providence postal code of "P.Q." was used. The APA found a Norman Theriault on Facebook, who is from Hawkesbury, Ontario, and currently lives in Montreal, Quebec. See **Attachment A** for pictures of paid locations.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

Per the information available to the APA, payments to this alleged scammer dated back to at least June 2012. Only two of the 34 checks paid to various “Norman Theriault” naming conventions, totaling \$39,263.27, were included with the claims to be approved by the Board, as prepared by Ms. Neiman. The following checks were identified by the APA:

Date	Check #	Amount	Payee	APA Notes
6/11/12	46177	\$ 999.00	Norman Theriault	No Support
9/10/12	46476	\$ 798.00	Norman Theriault	No Support
2/11/13	46789	\$ 1,497.00	Theriault	No Support
5/13/13	47006	\$ 1,497.00	Theriault CCA	No Support
8/12/13	47297	\$ 949.00	Norman Theriault	No Support
11/11/13	47492	\$ 519.00	N Theriault	No Support
2/10/14	47688	\$ 1,497.00	Norman Theriault	No Support
9/22/14	48353	\$ 769.00	N Theriault	No Support
12/8/14	48496	\$ 839.00	N Theriault	See Note 1
4/10/15	48761	\$ 995.00	N Theriault	See Note 1
5/26/15	48849	\$ 695.00	N Theriault	See Note 1
7/20/15	49019	\$ 906.00	N Theriault	See Note 1
8/10/15	49064	\$ 906.00	N Theriault	See Note 1
9/14/15	49183	\$ 851.95	N Theriault	See Note 1
11/9/15	49274	\$ 1,497.00	N Theriault	No Support
1/11/16	49386	\$ 1,497.00	N Theriault	No Support
2/17/16	49462	\$ 1,047.00	N Theriault	No Support
4/11/16	49559	\$ 945.99	N Theriault	No Support
5/9/16	49607	\$ 935.00	N Theriault	No Support
6/13/16	49699	\$ 1,497.00	N Theriault	No Support
7/11/16	49745	\$ 1,497.00	N Theriault	No Support
9/12/16	49885	\$ 1,917.00	Norman Theriault	No Support
11/14/16	50014	\$ 823.00	N Theriault	See Note 1
1/9/17	50159	\$ 1,740.00	N Theriault	Village Board approved payment. See Note 1
2/13/17	50217	\$ 760.00	N Theriault	See email correspondence and invoice below.
4/10/17	50314	\$ 819.00	N Theriault	See invoice below.
5/10/17	50417	\$ 530.00	N Theriault	See Note 1
8/14/17	50627	\$ 1,406.00	N Theriault	See Note 1
11/13/17	50842	\$ 1,700.00	N Theriault	See Note 1
2/12/18	51018	\$ 2,605.00	N Theriault	See Note 1
5/7/18	51210	\$ 816.60	N Theriault	See Note 1
7/20/18	51441	\$ 1,020.00	N Theriault	See Note 1
9/10/18	51553	\$ 1,025.00	N Theriault	See Note 1
12/6/18	51705 (Note 2)	\$ 1,467.73	N Theriault	Village Board approved payment. See email correspondence below. No invoice noted.
Total		\$ 39,263.27		

Note 1: The APA obtained invoices and other documentation on January 30, 2019, at the Village. The APA did not include all examples in this report; however, the invoices are available upon request from the Attorney General or Law Enforcement.

Note 2: This check number was provided by Midwest Bank; however, it appears to be inaccurate. The correct check number was not provided.

See **Exhibit A** for a full list of all questionable vendor payments.

VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

The APA was able to obtain a copy of email correspondence between Norman Theriault and Ms. Neiman in January 2017 and December 2018. That correspondence is copied below:

Kimberly Neiman
From: Norman Theriault <normtheriault@videotron.ca>
Sent: Tuesday, January 31, 2017 3:05 PM
To: 'Kimberly Neiman'
Subject: invoice

Kim, thank you we received your payment... I closed our account and found the file for gyp is still open.. We closed it under J.com Mayrand, and white page listings... however, Empire needs to be closed and so does GYP.... the amount for those two companies is 760.00.. The invoice will be sent on the 10th of Feb. And will be due Before the 15th of March when all the renewals take place.... I want to make sure your name is cancelled for all 5 companies....
You should receive the invoice in about 2 weeks...
Thank you so much
And for your understanding
N.THERIAULT.
Remember no calls no renewals or no more invoices after the 15th of March 2017.

From: 'Kimberly Neiman' <pilger@cableone.net>
To: Norman Theriault normtheriault@videotron.ca
Sent: December 6, 2018 9:55 PM
Subject: Re: invoice

Stopped payment and mailed another check out Monday

----- Original Message -----
From: Norman Theriault <normtheriault@videotron.ca>
To: 'Kimberly Neiman' <pilger@cableone.net>
Sent: Thu, 06 Dec 2018 22:52:22 -0500 (EST)
Subject: invoice

Can you let me know what is going on

We need to close your account

I hope you got the message about sending a new check by courier

Thank you

--

Kimberly Neiman
Village of Pilger
230 N Main Street
Pilger, NE 68768

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

1. Alleged Vendor Scam Payments (Continued)

The APA identified certain issues with this email correspondence between Kimberly Neiman and Norman Theriault. To start, the \$760 claim discussed was not actually presented to or approved by the Board. Furthermore, the address to which Ms. Neiman sent the payment does not match that found by the APA.

The following invoice was on file at the Village to support the \$760 payment noted above; however, this claim was neither presented to nor approved by the Board.

NOTRE NUMÉRO OUR NUMBER 108657			
DATE FEB 1-17			
COMMANDE DU CLIENT CUSTOMER'S ORDER			
VENDU À SOLD TO ADRESSE ADDRESS Pilger (Village) 220 N. MAIN	LIVRE À SHIP TO ADRESSE ADDRESS N. Theriault 3410 VICTORIA 208 LACHINE H8T 1J5		
N° DERN. DE TAKE TAX REG. NO. KIM	Vendeur SALESPERSON KIM		
FAB FCB	CONDITIONS TERMS		
VIA	VIA		
QUANTITÉ QUANTITY	DESCRIPTION	PRIX PRICE	MONTANT AMOUNT
	GYP closed	760.00	
	ENGINE closed		
	AS PER E-MAIL		
	ON FEB 1-17.		
		50217	
		TOTAL	760.00

FACTURE - INVOICE

FINAL

50217

760.00

BlueLine® DCB37

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The following is a copy of the \$760 check paid to Norman Theriault:

TREASURER OF THE VILLAGE OF PILGER, NEBRASKA 220 N. MAIN ST. Pilger, NE 68768		50217
PAY *** Seven Hundred Sixty & 00/100 Dollars		76-219-1041
TO THE ORDER OF N. THERIAULT 3410 Victoria 208 Lachine, QU H8T 1J5		50217
DATE 02/13/2017		AMOUNT \$*****760.00
OUT OF MONEY NOT OTHERWISE APPROPRIATED		760.00
THIS DOCUMENT CONTAINS REAL ESTATE TAX INFORMATION. IF YOU DO NOT HAVE A REAL ESTATE TAX IDENTIFICATION NUMBER, YOU MAY BE SUBJECT TO A PENALTY.		50217
50217 \$760.00 3/6/2017		50217

According to the check image, the payment was sent to 3410 Victoria 208 Lachine, QU H8T 1J5. The following is a photograph of that address, which appears to be an apartment complex.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

1. Alleged Vendor Scam Payments (Continued)

Address: 3410 Victoria St # 208 Lachine, QU H8T 1J5



Source: Google

Mr. Theriault's above email message of January 31, 2017, stated, "Remember no calls no renewals or no more invoices after the 15th of March 2017." According to the invoice provided, moreover, this was the final payment; however, the APA observed an additional nine payments to Mr. Theriault, totaling over \$11,000, after March 15. One of these payments was related to an invoice dated March 7, 2017, shown below:

VENDU A SOLD TO ADDRESS <i>Pilger city/NAAD</i>		LIVRE A SHIP TO ADDRESS <i>N. Theriault</i>	
V. D'AMOR FACTURE NO. <i>KIM</i>		FAB. POB <i>3410 VICTORIA</i>	
VENDOR SUSPENSION <i>LACHINE, PQ</i>		CONTRAT TERMINÉ <i>H8T 1J5</i>	
QUANTITE QUANTITY	DESCRIPTION	DATE DATE	AMOUNT AMOUNT
	<i>AS PER MY EMAIL</i>	<i>15-17</i>	<i>819.00</i>
<i>FINAL ALL COMPANIES CLOSED NO INQUIRIES RENEWALS</i>		<i>DUE BY APRIL 15-17</i>	
<i>APR 10 2017</i>			
<i>50314</i>			
© BlueLine DCB37		© BlueLine® 2010	

Ms. Neiman paid this invoice on April 10, 2017. Once more, according to the invoice, this was to be the final payment for all companies associated with Mr. Theriault. Even so, another invoice was received less than two months later, on May 1, 2017, for additional charges, totaling \$530, which Ms. Neiman paid again without notifying the Board.

Questionable Payee – Canada, Inc. /Outsource Solutions

Another questionable Village payee noted by the APA was the company 8165017 Canada Inc. and 8411069 Canada Inc./Outsource Resolutions (Outsource). Based upon available documentation, these companies were collecting monies on behalf of the following businesses:

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

- DBL Direct Business Listing
- 411 Media Pages
- Advertisement Solutions Group
- Advance Marketing Management
- Global Internet Publishing
- Media Pages Listing
- Media Pages Solutions
- Publication Internet Mondiale
- Publication Internet Solutions
- Advertisement Advantage
- Company Directory Solutions
- Global Internet Directory
- North American Marketing
- Universal Advertisement

The above list is not exhaustive, and payments made to Canada Inc. and Outsource may have been on behalf of another business name. On the invoices available for these vendors, the payee noted was the company's accounts receivable firm, "8165017 Canada Inc." The following was noted per Canadian Federal Corporation records:

Directors: Laura Mckernan
Corporate Name: 8165017 Canada Inc.
Corporation Number: 816501-7
Business Number: 816353486RC0001
Status: Active

Directors: Laura McKernan
Corporate Name: 8411069 Canada Inc.
Corporation Number: 841106-9
Business Number: 832349930RC0001
Status: Active

The company director's address appears to be the same as that listed as the registered office address for the company: 2880 St. Charles Street Unit 122, Montreal, QC, H3K 3K5, Canada. 8165017 Canada Inc. was incorporated on April 12, 2012, while 8411069 Canada Inc. was incorporated nearly a year later, on January 21, 2013.

Per the information available to the APA, payments to this alleged scammer dated back to at least August 2013. None of the 37 checks paid to the various companies named above, totaling \$78,105.86, was included with the claims to be approved by the Board, as prepared by Ms. Neiman. The following checks were identified by the APA:

Date	Check #	Amount	Payee	APA Notes
8/12/13	47262	\$ 829.50	Global Publishing	No Support
12/9/13	47552	\$ 1,029.51	Global Publishing	No Support
12/9/13	47554	\$ 929.50	411 Media Pages	No Support
2/10/14	47700	\$ 1,029.51	Publication Internet	No Support
3/10/14	47759	\$ 959.95	DBL 8165017 Canada Inc	No Support
4/17/14	48031	\$ 1,042.52	411 Media Pages	No Support
12/8/14	48498	\$ 1,429.50	Global Internet	See Note 1
3/9/15	48670	\$ 872.45	Publication Internet	See Note 1

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

Date	Check #	Amount	Payee	APA Notes
5/11/15	48801	\$ 749.26	411 Media Pages	See Note 1
5/11/15	48802	\$ 829.95	Direct Business Listing	See Note 1
5/11/15	48803	\$ 829.95	Global Internet Publishing	See Note 1
7/13/15	48986	\$ 814.95	411 Media Pages	See Note 1
8/10/15	49063	\$ 899.81	Publication Internet	See Note 1
8/10/15	49067	\$ 932.01	Global Internet Publishing	See Note 1
8/10/15	49071	\$ 1,149.97	Direct Business Listing	See Note 1
8/10/15	49073	\$ 919.95	8411069 Canada Inc	See Note 1
9/14/15	49141	\$ 554.98	Publication Internet	See Note 1
9/14/15	49164	\$ 1,049.48	411 Media Pages	See Note 1
11/9/15	49275	\$ 829.95	8165017 Canada Inc	No Support
12/14/15	49348	\$ 554.98	Publication Internet	No Support
12/14/15	49349	\$ 939.95	Advertisement Solutions Group	No Support
12/14/15	49350	\$ 919.95	8411069 Canada Inc	No Support
1/11/16	49403	\$ 1,098.17	411 Media Pages	No Support
2/29/16	49463	\$ 889.95	Global Internet Publishing	No Support
3/14/16	49509	\$ 1,052.36	8411069 Canada Inc	No Support
3/14/16	49510	\$ 1,029.95	Direct Business Listing	No Support
3/14/16	49511	\$ 1,098.11	8411069 Canada Inc	No Support
6/13/16	49674	\$ 1,192.50	8411069 Canada Inc	No Support
6/13/16	49675	\$ 998.11	Global Internet Publishing	No Support
7/11/16	49744	\$ 1,029.95	Direct Business Listing	No Support
8/8/16	49824	\$ 2,626.00	8411069 Canada Inc	No Support
8/8/16	49825	\$ 2,774.85	8411069 Canada Inc	No Support
8/8/16	49826	\$ 1,064.32	8411069 Canada Inc	No Support
4/9/18	51120	\$ 8,051.79	8165017 Canada Inc	Documentation provided by the Attorney General
4/9/18	51121	\$ 11,603.82	8165017 Canada Inc	Documentation provided by the Attorney General
4/9/18	51122	\$ 12,650.94	8165017 Canada Inc	See invoice below
4/9/18	51123	\$ 10,847.46	8165017 Canada Inc	Documentation provided by the Attorney General
Total		\$ 78,105.86		

Note 1: The APA obtained invoices and other documentation on January 30, 2019, at the Village. The APA did not include all examples in this report; however, the invoices are available upon request by the Attorney General or Law Enforcement.

See **Exhibit A** for a full list of all questionable vendor payments.

The Attorney General provided the APA with the following copy of an April 4, 2018, email sent from “Laurie” at Outsource Resolutions to Ms. Neiman:

VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

Kimberly Neiman

From: Laurie <laurie@outsourceresolutions.com >

Sent: Wednesday, April 04, 2018 9:23 AM

To: Kimberly Neiman

Subject: Re: Outstanding Invoices

Attachments: 536789.pdf; 444062.pdf; 1439879.pdf; 316789.pdf; Pilger City Hall.pdf

I hope you are okay. Surgery is never fun. I had a car accident in January, and screwed up my right elbow, and still won't go back to the hospital.

Here's another link from Outsource resolutions, in case it's our paypal. and I'll attached a copy of another invoice. The check would have to go out to more than one company. So there would have to be multiple checks, 1 for each invoice this is so the check doesn't get frozen, and we can pay off the companies, and keep your settlement offer. I waived the interest and transfer fees for all of them, I won't able to get it down to the \$35,000, if paid by check, but I did get it down from \$54,292.26 down to \$43,154.01 that's a savings of \$11,138.25 Here is the breakdown.

For Invoice #316789 pay \$8,051.79 (Check payable to 8165017 Canada Inc)

For Invoice #1439879 pay 11,603.82 (Check payable to 8165017 Canada Inc)

For Invoice #444063 pay \$12,650.94 (Check payable to 8411069 Canada Inc)

For Invoice #536789 pay \$10,847.46 (Check payable to 8411069 Canada Inc)

https://www.paypal.com/cgi-bin/webscr?cmd=_s-xci&hosted_button_id=JSBKLYWBTQPBA

We are in the office Monday to Thursday, 9:00-3:30. We will respond as soon as possible. If the matter is urgent please call 844-887-2347, during regular business hours, and we will be happy to help you.

We wish to remind you that you are still invited to pay your account(s) through Paypal.

Simply call us, and we will be happy to send you out the link.

Outsource Resolutions
Accounts Receivable Firm

844-887-2347

We have moved, to:

3901 Bannantyne # 218
Verdun Quebec
H4G 1C2


The APA identified certain issues with this email from Outsource, including the address to which Ms. Neiman sent the payments. Further, according to the May 7, 2018, Board meeting minutes, none of the four payments were presented to or approved by the Board.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

1. Alleged Vendor Scam Payments (Continued)

The following invoice was on file at the Village to support the \$12,650.94 payment noted in the email above.

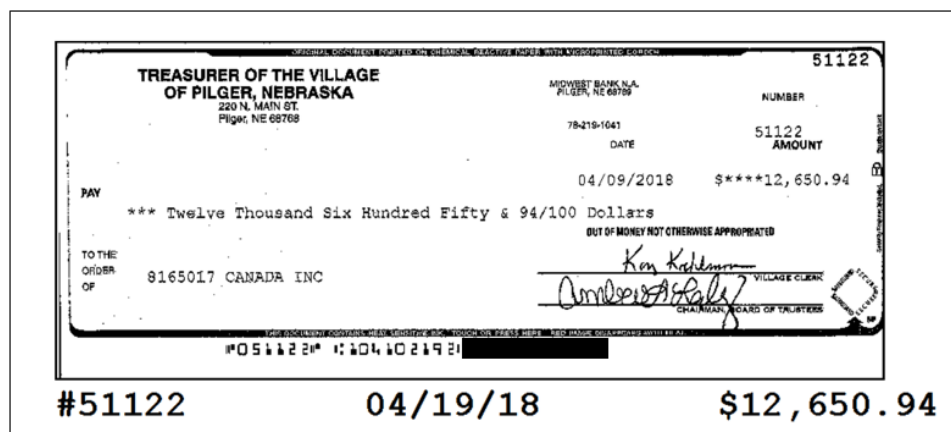
Publication Internet Mondiale  855-565-3896 Info@publicationinternet.com		Invoice 444062									
Invoice No	444062	Bill To / Ship To: Pilger City Hall Attn: Kim Ramsay 220 North Main Street Pilger NE 68768									
Date	Customer ID	Terms	Tax ID								
03/03/2016	4023963563	Net 30 days	2586958962514								
Quantity	Description	Unit Price	Total								
1	Gold Data Business Registry	4216.98	4216.98								
1	Gold Data Business Registry	4216.98	4216.98								
1	Gold Data Business Registry	4216.98	4216.98								
28	Interest	115.42	3231.76								
<p>Please make payment 8165017 Canada Inc 3901 Bannantyne #218, Verdun, Quebec H4G 1C2 Toll Free 844-887-2347</p> <p><i>\$12,650.94</i> <i>#51122</i> <i>4-9-18</i></p>											
TERMS AND CONDITIONS • Payment due 30 days from invoice date • Cancellation only within 10 business days of this invoice date. • Frais de service mensuels de 74.95 sur tout compte en souffrance. • Collection costs are applicable to all outstanding accounts • Cancellation only within 10 business days of this invoice date. All Cancellations are subject to a cancellation fee of \$192.46		<table border="1"> <tr> <td>Sub Total</td> <td>15882.7</td> </tr> <tr> <td>Gst Tax</td> <td>0</td> </tr> <tr> <td>Pst Tax</td> <td>0</td> </tr> <tr> <td>Total To Pay</td> <td>15882.7</td> </tr> </table>		Sub Total	15882.7	Gst Tax	0	Pst Tax	0	Total To Pay	15882.7
Sub Total	15882.7										
Gst Tax	0										
Pst Tax	0										
Total To Pay	15882.7										
Remittance Please make payment to our Accounts Receivable firm 8165017 Canada Inc 3901 Bannantyne #218, Verdun, Quebec H4G 1C2 Toll Free 844-887-2347		Invoice No: 444062 Balance Due: 15882.7									

The APA noted a couple of issues with this invoice. First, the invoice indicates that the payment should be made out to 8165017 Canada Inc., which agrees to the check below; however, the email above stated that the check should have been made out to 8411069 Canada Inc. instead. Second, the address noted on the invoice differs from the office address registered with the Canadian Federal Corporation.

VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

The following is a copy of the \$12,650.94 check paid to Canada Inc.:



According to the email and invoice, the four payments were to be sent to 3901 Bannantyne #218 Verdun, Quebec H4G 1C2. The following is a photograph of that address.

Address: 3901 Bannantyne #218 Verdun, QC H4G 1C2



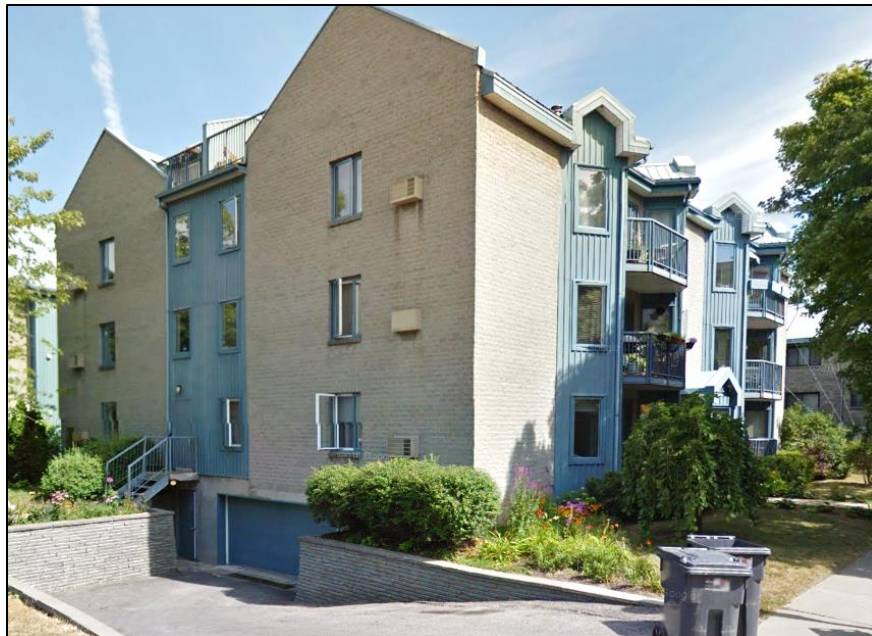
Source: Google

The registered address of these corporations appears to be an apartment complex. The following is a picture of this address.

VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

Address: 2880 Rue Saint Charles #122, Montreal, QC H3K 3K5



Source: Google

Questionable Payee – GR8 Solutions

Another questionable Village payee was GR8 Solutions. The APA ran background and business searches for GR8 Solutions and found that it is registered as a business with the Minnesota Secretary of State. The following information is listed on its business record details webpage:

Minnesota Business Name: GR8 Solutions

Business Type: Assumed Name

File Number: 1020958300020

Home Jurisdiction: Minnesota

Original Filing Date: 6/15/2018

Renewal Date Due: 12/31/2019

Status: Active / In Good Standing

Principal Place of Business Address: 19th Floor – 100 South 5th Street Minneapolis, MN 55402 USA

GR8 Solutions also has a Better Business Bureau (BBB) profile. The following information is listed on the profile page:

Name: GR8 Solutions

Address: 100 S 5th St Fl 19, Minneapolis, MN 55402-1210

Website: <http://www.gr8solutionsnow.com/>

Phone: (866) 774-8157

Years in Business: 3

BBB File Opened: 5/11/2015

Business Started: 4/1/2015

Business Category: Digital Advertising

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

One important thing to note is that the BBB lists the company as having started in April 2015; however, no business filings were made with the State of Minnesota until June 2018, a little over three years later.

Per the information available to the APA, payments to this alleged scammer dated back to at least July 2015, totaling \$49,798. Only one of the 11 checks paid to GR8 Solutions was included with the claims to be approved by the Board, as prepared by Ms. Neiman. The following checks were identified by the APA:

Date	Check #	Amount	Payee	APA Notes
7/13/15	48987	\$ 989.00	GR8 Solutions	See Note 1
8/10/15	49066	\$ 1,868.00	GR8 Solutions	See Note 1
9/14/15	49186	\$ 989.00	GR8 Solutions	See Note 1
3/14/16	49497	\$ 4,826.00	GR8 Solutions	No Support
10/1/16	1252	\$ 5,355.00	GR8 Solutions	See Note 1
8/14/17	50631	\$ 5,735.00	GR8 Solutions	See Note 1
11/13/17	1406	\$ 6,765.00	GR8 Solutions	See invoice below
2/12/18	1428	\$ 6,765.00	GR8 Solutions	See invoice below
5/7/18	51203	\$ 4,126.50	GR8 Solutions	See Note 1
6/11/18	51281	\$ 4,126.50	GR8 Solutions	See Note 1
9/10/18	51563	\$ 8,253.00	GR8 Solutions	Documentation provided by the Attorney General
Total		\$ 49,798.00		

Note 1: The APA obtained invoices and other documentation on January 30, 2019, during our visit. The APA did not include all examples in this report; however, the invoices are available upon request from the Attorney General or Law Enforcement.

See **Exhibit A** for a full list of all questionable vendor payments.

In reviewing the payments made, it appears as if the Village was invoiced for several six-month subscriptions for a “Microsite Profile” and “DCAT.” Per the GR8 Solutions website, a Microsite Profile appears to be a vendor profile hosted on GR8Businesses.com; however, when the APA attempted to view this profile, the website appears not to exist. Additionally, the GR8 Solutions website describes DCAT as a “web based data collection and analysis tool” that allows the user “to efficiently collect and determine your clients wants and needs.”

As noted above, the Village was invoiced for six-month subscriptions, but these subscriptions often overlapped. Thus, even if the services were authentic, the Village still would have been paying for services that were never received. For example, invoice 79512, dated September 20, 2017, shown below, indicated that the services of “GR8Business Enhanced Microsite Profile” and “GR8Analysis DCAT with Banner” were provided for six months.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

1. Alleged Vendor Scam Payments (Continued)

 **GR8 Solutions**
Our Vision. Your Future

100 South 5th St. 19th Floor, Minneapolis, MN, 55402
Toll Free: (866) 774-8157 Fax: (866) 774-8137
support@gr8solutionsnow.com

INVOICE
79512

Bill to:
Pilger City Hall
220 North Main
Pilger, NE
68768
Attn.: Kim Ramsay

Date: Sep 20, 2017
Client Number: 6582

Qty.	Description	Terms	Price
1	GR8Businesses Enhanced Microsite Profile	6 Months	\$1,969.00
1	GR8Analysis DCAT with Banner	6 Months	\$1,898.00
1	GR8 Live Narrated Commercial Ad		\$2,898.00

*# 1406
11/13/17*

Subtotal: \$6,765.00

Making a Payment

Balance Due: \$6,765.00

You can make your payment by calling (866) 774-8157 or
online at GR8SolutionsNow.com/payments

Terms of Service

Payment Due Upon Receipt.
18% annual interest on overdue accounts.
GR8 Solutions reserves the right to suspend or disable any complimentary products or services.

Make checks payable to GR8 Solutions. Please indicate your Client Number.


www.GR8SolutionsNow.com

As the invoice did not contain service dates, the APA was unable to determine the actual period of service; however, based on the invoice date, it would appear the Village should have received a renewal invoice in mid-March 2018. Another invoice, number 79699, dated January 8, 2018, was sent to the Village for another six-month subscription for what appears to be the same services, resulting in the overpayment of nearly three additional months of “services.” See a copy of that invoice below.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

 **GR8 Solutions**
Our Vision. Your Future

100 South 5th St. 19th Floor, Minneapolis, MN, 55402
Toll Free: (866) 774-8157 Fax: (866) 774-8137
support@gr8solutionsnow.com

INVOICE
79699

Bill to:
Pilger City Hall
220 North Main
Pilger, NE
68768
Attn.: Kim Ramsay




Date: Jan 8, 2018
Client Number: 6582

Qty.	Description	Terms	Price
1	GR8 Live Narrated Commercial Ad		\$2,898.00
1	GR8Businesses Enhanced Microsite Profile	6 Months	\$1,969.00
1	GR8Analysis DCAT with Banner	6 Months	\$1,898.00
Subtotal:			\$6,765.00

*#1428
2-12-18*

Making a Payment **Balance Due: \$6,765.00**

You can make your payment by calling (866) 774-8157 or
online at GR8SolutionsNow.com/payments

Terms of Service

Payment Due Upon Receipt.
18% annual interest on overdue accounts.
GR8 Solutions reserves the right to suspend or disable any complimentary products or services.

Make checks payable to GR8 Solutions. Please indicate your Client Number.

www.GR8SolutionsNow.com

The APA was able to obtain a copy of an email sent from Rob Tontsch at GR8 Solutions to the Village on June 23, 2015, related to checks 48987 and 49066, shown in the table above. That email correspondence is copied below:

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

1. Alleged Vendor Scam Payments (Continued)

100 South 5th St. 19th Floor, Minneapolis, MN, 55402
Toll Free: 1 (866) 774-8157 Fax: 1 (866) 774-8137
support@gr8solutionsnow.com

Attention: Kim Ramsay
Company: Pilger City Hall
Subject: Invoice 77781
Fax: 402-396-3563

Date: 2015-06-23

Kim,

I am following up on the status of the attached invoice, 77781, from May 20th, 2015. I have included your login and password information should you wish to review or make any changes to your account.

Please do not hesitate to contact me if there are any questions or should you need to make additional arrangements.

Regards,

Rob Tontsch
GR8 Solutions
Customer Care
(866) 774 - 8157
Ext: 306

www.GR8SolutionsNow.com

The APA also noted that GR8 Solutions lists its address in Minneapolis, Minnesota, but check #51563 appears to have been deposited in the Laurentian Bank of Canada. The check image and a section of the deposit information are shown below:

TREASURER OF THE VILLAGE OF PILGER, NEBRASKA 220 N. MAIN ST. PILGER, NE 68768		MIDWEST BANK N.A. PILGER, NE 68768	NUMBER 51563
DATE 09/10/2018		AMOUNT \$*****8,253.00	
PAY *** Eight Thousand Two Hundred Fifty Three & 00/100 Dollars			
OUT OF MONEY NOT OTHERWISE APPROPRIATED			
TO THE ORDER OF	GR8 SOLUTIONS 100 S 5TH ST 9TH FLOOR MINNEAPOLIS, MN 55402	<i>Amber K. Kelly</i> VILLAGE CLERK CHAIRMAN, BOARD OF TRUSTEES	
#0515631		1041021921	0000625300
#51563		09/21/18	\$8,253.00

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

For Deposit Only to
Laurentian Bank of Canada
Laurentian Bank of Canada
Master TR # 00071-039 ACC: [REDACTED]
Deposited by: [REDACTED]
CHECK NUMBER AFTER
MOBILE OR REMOTE DEPOSIT DATE
DO NOT WRITE IN THESE SPACES
0503 109255
0910799062
2018-09-21

Questionable Payee – First Choice Data

An additional questionable Village payee was First Choice Data. The APA ran background and business searches for First Choice Data and found the following website: <http://firstchoicedata.net/index.php>. Per the company website, First Choice Data provides “business information and online promotion” for businesses in Canada and America. The website contained a marketing listing of various industries; however, municipalities or other industries related to the Village were not included. The website did not contain an address, but the invoices provided showed the address as 153 Boston Post Road Suite 119, East Lyme, CT, 06333.

Per the information available to the APA, payments to this alleged scammer date back to at least May 2013. None of the nine checks paid to First Choice Data, totaling \$18,177.65, were included with the claims to be approved by the Board, as prepared by Ms. Neiman. The following checks were identified by the APA:

Date	Check #	Amount	Payee	APA Notes
5/13/13	47001	\$ 769.95	First Choice Data	No Support
8/12/13	47292	\$ 799.95	First Choice Data	No Support
1/13/14	47657	\$ 899.95	First Choice Data	No Support
2/9/15	48633	\$ 1,175.94	First Choice Data	See invoice below
3/9/15	48672	\$ 979.95	First Choice Data	See invoice below
7/13/15	48989	\$ 1,455.95	First Choice Data	See Note 1
9/14/15	49184	\$ 1,717.99	First Choice Data	See Note 1
1/11/16	49404	\$ 3,199.98	First Choice Data	No Support
11/10/16	1250	\$ 7,177.99	First Choice Data	See Note 1
Total		\$ 18,177.65		

Note 1: The APA obtained invoices and other documentation on January 30, 2019, during our visit. The APA did not include all examples in this report; however, the invoices are available upon request from the Attorney General or Law Enforcement.

VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

See **Exhibit A** for a full list of all questionable vendor payments.


In reviewing the payments to First Choice Data, the APA found that the Village paid two invoices that appear to be for the same service. In fact, the invoices received contained the same invoice number and date, Invoice 823133 on April 16, 2014. The past due date and associated interest percentage on each invoice were changed; therefore, it appears First Choice Data sent the invoice twice. While this practice itself may not cause concern, the issue arises when looking at the invoice date in comparison to the months past due. While no documentation was available to verify when the invoice was received by the Village, the APA believes the invoices were paid within a month of receipt. Using the paid dates, the APA noted the following discrepancies:

Invoice Date	Due Date	Date Paid	Months Late Per Invoice	Actual Months Late
4/16/14	5/16/14	2/9/15	8	9
4/16/14	5/16/14	3/9/15	5	10


VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

The invoice below was paid on February 9, 2015, for the full \$1,175.94.

 FIRST CHOICE DATA INC.	153 Boston Post Road Suite 119 East Lyme, CT 06333 Tel: 877.352.9156 Fax: 877.352.9157 info@firstchoicedata.net www.firstchoicedata.net										
Bill to Pilger City Hall Kim Ramsay P.O. Box 306 Pilger, NE 68768 USA	Date 16/04/2014 Invoice # 823133										
<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th style="text-align: left;">Qty</th><th style="text-align: left;">Description</th><th style="text-align: right;">Amount</th></tr></thead><tbody><tr><td style="vertical-align: top;">1</td><td style="vertical-align: top;">One year premium online listing Interest 2.5% X 8 months past due</td><td style="text-align: right; vertical-align: top;">979.95 195.99</td></tr><tr><td colspan="2" style="height: 100px;"></td></tr><tr><td colspan="2" style="text-align: right;">Total</td></tr></tbody></table>		Qty	Description	Amount	1	One year premium online listing Interest 2.5% X 8 months past due	979.95 195.99			Total	
Qty	Description	Amount									
1	One year premium online listing Interest 2.5% X 8 months past due	979.95 195.99									
Total											
Terms Net 30	Total \$1,175.94										

400





VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

The following duplicate invoice was paid on March 9, 2015, for only \$979.95.

		153 Boston Post Road Suite 119 East Lyme, CT 06333 Tel: 877.352.9156 - Fax: 877.352.9157 info@firstchoicedata.net www.firstchoicedata.net	
FIRST CHOICE DATA INC.			
Bill to Pilger City Hall Kim Ramsay P.O. Box 306 Pilger, NE 68768 USA		Date 16/04/2014 Invoice # 823133	
Qty	Description	Amount	
1	One year premium online listing Interest 1% X 5 months past due	979.95 49.00	
			
Terms Net 30		Total	\$1,028.95

Similar to GR8 Solutions, the service provided is for inclusion on an advertising list for one year. The second invoice does not appear to be only for additional interest, so it appears the Village was invoiced, and paid, for two one-year subscriptions. Even if the services were authentic, the Village still would have paid for services that were never received.

VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

According to the invoice, the payments were sent to 153 Boston Post Road #119, East Lyme, CT, 06333. The following is a photograph of that address:

Address: 153 Boston Post Rd #119, East Lyme, CT 06333



Source: Google

The building at the address on the invoice appears to house a business called “The Parcel Center,” which is attached to a pizzeria. See **Attachment A** for pictures of additional paid locations.

Midwest Bank created a summary of suspicious Village payments going back as far as 2006. That summary contains many payments similar to those discussed above in the APA’s own review (which looked back only as far as 2012), including payments to Canadian companies dating back to 2007. This information is contrary to what Ms. Neiman stated in her “Consumer Complaint Form” with the Attorney General on December 10, 2018. Per this form, Ms. Neiman provided the following description of events:

Received invoices – did not remember ordering anything – they told me I had – didn’t know what to do so paid them. A municipality doesn’t need advertising. A lot of stuff went on since Pilger’s tornado’s [sic] so I wasn’t sure what happened.

In this description, Ms. Neiman implies that the scam invoices began in 2014, when the Village was hit by twin tornados. However, as indicated by the Bank, it appears that the suspicious payments were being made at least as far back as 2006. Further, had Ms. Neiman informed the Board of these payments, as required by State statute, it is likely that they would have been questioned earlier.

Neb. Rev. Stat. § 17-714(1) (Cum. Supp. 2018) provides the following:

All liquidated and unliquidated claims and accounts payable against a city of the second class or village shall (a) be presented in writing, (b) state the name and address of the claimant and the amount of the claim, and (c) 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.

VILLAGE OF PILGER
COMMENTS AND RECOMMENDATIONS
(Continued)

1. Alleged Vendor Scam Payments (Continued)

Neb. Rev. Stat. § 17-614(1) (Cum. Supp. 2018), as quoted in relevant part below, sets out the proper method for the appropriation or payment of money by a village:

All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all members elected to the council or board of trustees.

Additionally, Neb. Rev. Stat. § 17-715 (Cum. Supp. 2018), which details certain requirements regarding the payment of village claims, specifies that such provisions are triggered “[u]pon the allowance of claims by the . . . village board of trustees.”

Per Neb. Rev. Stat. § 19-1102 (Cum. Supp. 2018), moreover, a village clerk is required to publish information regarding claims:

It shall be the duty of each village or city clerk in every village or city having a population of not more than one hundred thousand inhabitants as determined by the most recent federal decennial census or the most recent revised certified count by the United States Bureau of the Census to prepare and publish the official proceedings of the village or city board, council, or commission within thirty days after any meeting of the board, council, or commission. The publication shall be in a newspaper in or of general circulation in the village or city, shall set forth a statement of the proceedings of the meeting, and shall also include the amount of each claim allowed, the purpose of the claim, and the name of the claimant, except that the aggregate amount of all payroll claims may be included as one item. 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 charge for the publication shall not exceed the rates provided for in section 23-122.

(Emphasis added.) As noted in the Background section herein, moreover, Ms. Neiman was hired to serve a dual function as both the Clerk and Treasurer for the Village. Neb. Rev. Stat. § 17-606(1) (Cum. Supp. 2018) describes a village treasurer’s duties, as follows:

The treasurer of each city of the second class or village shall be the custodian of all money belonging to the city or village. He or she shall keep a separate account of each fund or appropriation and the debts and credits belonging thereto. He or she shall give every person paying money into the treasury a receipt for such money, 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, and he or she shall, at the end of every month, and as often as may be required, render an account to the city council or village 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. If the city treasurer or village treasurer fails to render his or her account within twenty days after the end of the month, or by a later date established by the city council or village board of trustees, the mayor of a city of the second class or the chairperson of the village board of trustees with the advice and consent of the trustees may use this failure as cause to remove the city treasurer or village treasurer from office.

(Emphasis added.) By failing to present the Board with the apparently fraudulent claims either before or after paying them, Ms. Neiman not only prevented that administrative body from carrying out its responsibilities under § 17-614(1) and the other statutes cited above but also created a situation that rendered full compliance with § 19-1102 impossible.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Vendor Scam Payments** (Continued)

Worse yet, Ms. Neiman's actions constituted an intentional disregard of her own mandatory duties as Treasurer under § 17-606(1).

Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of "official misconduct," 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.*

To make matters worse, as noted several times herein, Ms. Neiman did not submit these claims for Board approval. The intentional exclusion of these payments resulted in the preparation and presentation of falsified claims statements. Neb. Rev. Stat. § 28-911 (Reissue 2016) provides 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 records; 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.*

(Emphasis added.) In addition to these potential statutory concerns, good internal controls require procedures to ensure that one person is prevented from being in a position both to perpetrate and to conceal financial errors or irregularities. Such procedures should include adequate documentation on file to support all claims paid, and the proper review of that documentation by the Board prior to any checks being signed. Further, such procedures should include a review of Village bank statements for any unusual or unapproved payments.

We recommend the Village implement procedures to ensure the following: 1) adequate documentation is on file to support all claims paid; 2) documentation is reviewed by the Board prior to signing checks; and 3) Village bank statements are reviewed for any unusual or unapproved payments. We also recommend the Village continue to consult and work with the proper authorities regarding the questionable vendor payments. The Village should implement procedures to recover or otherwise account for any missing funds.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Vendor Scam Payments** (Concluded)

Due to the apparent statutory violations addressed in this comment, we are referring the information contained herein to both the Nebraska State Patrol and the Nebraska Attorney General.

2. **Alleged Credit Card Scam Payments**

The spreadsheet provided by Midwest Bank, as mentioned above, included also payments made on the Village credit card. As the amounts questioned by Midwest Bank were the payments of the credit card billings, not the specific charges contained therein, the APA compiled a list of all such charges made from October 2017 through December 2018. The APA used this list to review credit card charges that appeared to be related to the alleged scam/fraud. The period of credit card charges reviewed was necessarily limited because no credit card statements were maintained by the Village. See **Comment and Recommendation Number 3**.

The APA identified 50 credit card charges and one credit card payment, totaling \$156,358.34, that appear to have been related to the alleged scam/fraud. One payment, totaling \$6,564.90, was added to the questionable costs, as the detail of transactions was not available for further research. These transactions, including their classification as provided by Midwest Bank, the Village auditor, or added by the APA, are set out as **Exhibit B**. The APA has also questioned \$562,476.88 in Village vendor checks, which are summarized in **Comment and Recommendation Number 1**.

Similar to vendor checks, the vast majority of credit card payments were not submitted to the Village Board for approval, as required by State law. In most instances, Ms. Neiman appears to have requested Board approval for the majority of reasonable charges; however, she did not include the alleged scam/fraud payments on the claims listings presented for Board approval or later published in the newspaper. Again, based upon our review, it seems apparent that Ms. Neiman intentionally excluded these payments from the claims listings.

The following is a summary of the suspicious charges made on the Village credit card for the period noted above:

Total Payments Made to Midwest Bank		\$ 172,618.57
Questioned Costs:		
<i>Foreign Transaction Fees</i>	\$ 1,605.65	
<i>Interest Charges</i>	\$ 3,080.55	
<i>Charges through PayPal</i>	\$ 142,477.16	
<i>Promotion Fees</i>	\$ 49.83	
<i>Unknown</i>	\$ 9,145.15	
Total Questioned Costs		\$ 156,358.34
Reasonable Charges Made		\$ 16,260.23

The charges through PayPal all appear to be related to one vendor: Canada Inc./Outsource Resources. As noted previously, this vendor appears to be identifying as a collection agency on behalf of multiple companies, including Advance Marketing Management, Media Page Solutions, Global Internet Publishing, Publication Internet, and many others. As also noted previously, the APA identified several vendor checks to this same payee. The APA has summarized below the total payments to Canada Inc./Outsource Resources:

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Continued)

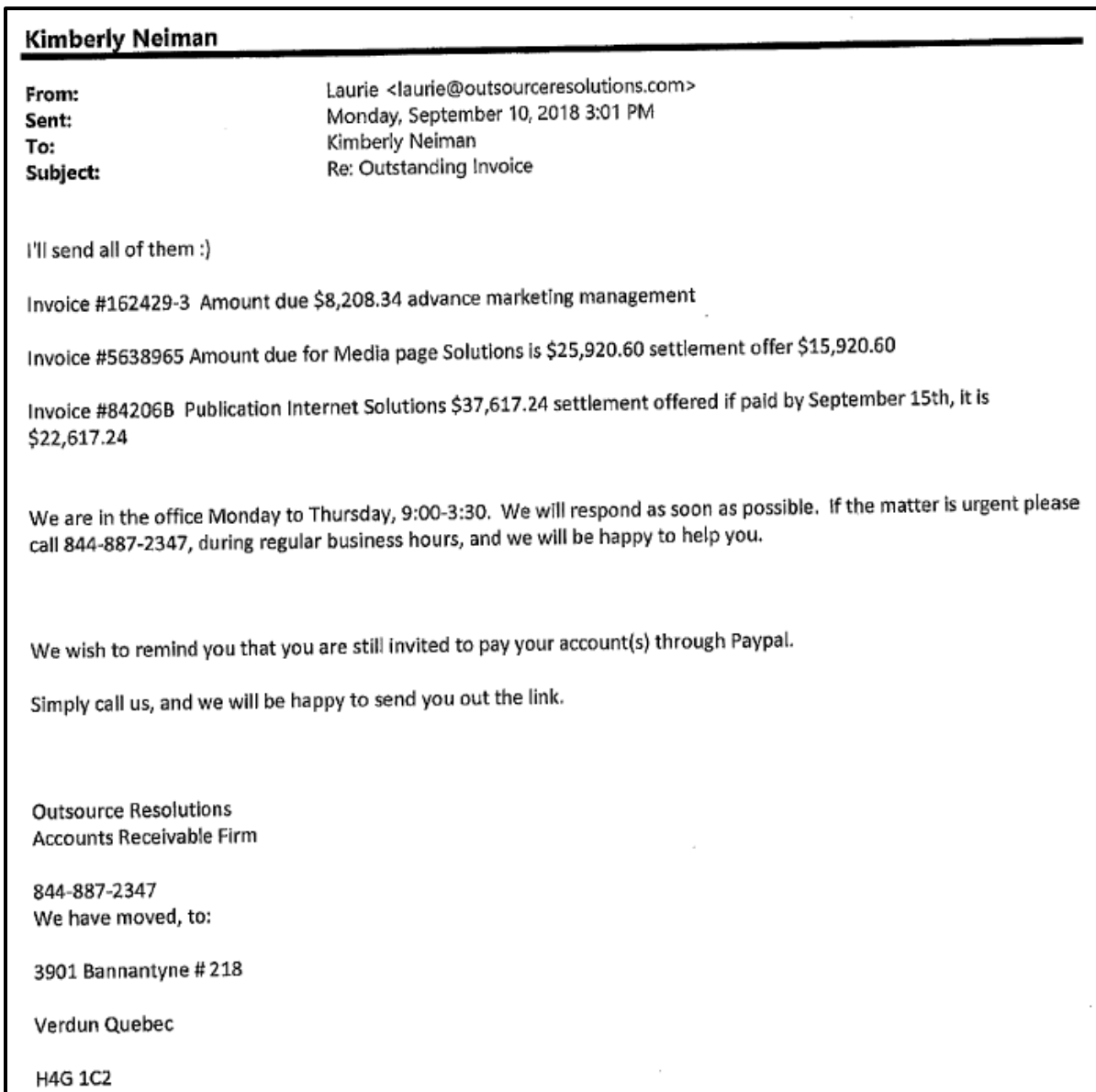
2. **Alleged Credit Card Scam Payments** (Continued)

Description	Amount
Questionable Vendor Checks	\$ 62,255.83
Questionable Credit Card Charges*	144,082.81
Total Potential Questioned Costs	\$ 206,338.64

*Includes foreign transaction fees.

See **Exhibit B** for a full list of the questionable credit card charges to Canada Inc./Outsource Resources.

The APA was able to obtain a copy of an Outlook email data file from the Village computer. Additionally, the Attorney General's office provided the APA with related email messages. Included in those emails was correspondence between Ms. Neiman and "Laurie" from Outsource Resolutions. The following is an example of that email correspondence:



VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Alleged Credit Card Scam Payments** (Concluded)

As noted by the email, Outsource Resolutions was collecting funds on behalf of Advance Marketing Management, Media Page Solutions, and Publication Internet Solutions. Based on the names of the companies paid through PayPal, as well as the documentation located at the Village, it appears that all the credit card charges through PayPal were associated with similar charges paid through Canada, Inc./Outsource Resolutions.

See **Attachment F** for an example of invoices received associated with PayPal charges.

As previously noted, after Ms. Neiman was confronted by the Village Board, she filed a “Consumer Complaint Form” with the Attorney General on December 10, 2018, which included the following description of events:

Received invoices – did not remember ordering anything – they told me I had – didn’t know what to do so paid them. A municipality doesn’t need advertising. A lot of stuff went on since Pilger’s tornado’s so I wasn’t sure what happened.

In her own words, Ms. Neiman admitted not only failing to remember ordering anything from these companies but also her realization that advertising charges would be unusual for a municipality. Nevertheless, this knowledge, Ms. Neiman failed to take any remedial action until the transactions were questioned by the Village auditor. Further, PayPal has several protections in place, including fraud prevention, when making a payment through its system. For instance, PayPal has multiple ways to report suspected instances of fraud, including disclaimers on the emailed transaction receipt, and strongly encourages users to report any problems. Despite these safeguards, at no time did Ms. Neiman attempt to alert PayPal of the suspicious billings.

As noted in **Comment and Recommendation Number 1**, had Ms. Neiman informed the Board of all payments, as required by Neb. Rev. Stat. § 17-714(1) (Cum. Supp. 2018), it is likely these scam billings would have been questioned earlier. Further, her intentional exclusion of these payments from the claims statements presented to the Board and subsequently published in the newspaper give rise to concerns regarding official misconduct under Neb. Rev. Stat. § 28-924 (Reissue 2016) and abuse of public records under Neb. Rev. Stat. § 28-911 (Reissue 2016).

We recommend the Village implement procedures to ensure all payments are not only appropriately documented but also reviewed and approved by the Board prior to the issuance of any checks. Such procedures should include the publication of all Village claims. The Village should also review recovery action through PayPal for potential refund of the scam/fraudulent payments.

Due to the apparent statutory violations addressed in this comment, we are referring the information contained herein to both the Nebraska State Patrol and Nebraska Attorney General.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS (Continued)

3. **Documentation Not Available**

As previously noted, on January 30, 2019, the APA traveled to the Village to obtain documentation that was not previously provided. At that time, the APA requested Board claims listings, as well as credit card statements, for the period tested. Several of these requested items could not be located at the Village, and any copies originally received were apparently missing. The Village also lacked documentation to support many of the payments to the questionable vendors addressed in **Comment and Recommendation Number 1**.

The Village maintains three claims listings for each month: a general claims file; an additional bills file; and a manual and payroll checks file. For the claims that were unable to be located by the Village, the APA contacted Wisner News for copies of the official publication of minutes/claims. The following list details the Board claims listings that were unable to be located either on file or on the Village computer:

- January 2012 through December 2014
- April 2015 through July 2015
- September 2015
- January 2016 (general claims only)
- February 2017
- October 2017 (general claims only)

As noted in **Comment and Recommendation Number 2**, no credit card statements were maintained by the Village. The statements were eventually requested from the Bank; however, only statements for October 2017 through December 2018 could be provided.

Record Retention Schedule 24 (Local Agencies General Records) (January 5, 2015), promulgated by the Nebraska Records Management Division pursuant to the Records Management Act, as set out at Neb. Rev. Stat. §§ 84-1201 to 84-1227 (Reissue 2014, Cum. Supp. 2018), requires certain public records to be maintained for a specified period of time. Specifically, Item Number 24-57, which applies to “Meeting Minutes and Materials,” provides the following:

Official minutes, agenda and other information that may include, but are not limited to: presentation and supplemental meeting materials.

* * * *

OPEN MEETING ACT DEFINED GROUPS: *Retain permanently, subject to review by the State Archives for possible accession[.]*

* * * *

OTHER INFORMATION AND HANDOUTS: *When no longer of reference value, subject to review by the State Archives for possible accession[.]*

While the claims listing does not have a specific period of retention, as the individual claims are not listed out in the meeting minutes, it is clear that the listings should be retained as long as the Board minutes are kept for reference.

VILLAGE OF PILGER

COMMENTS AND RECOMMENDATIONS
(Concluded)

3. Documentation Not Available (Concluded)

Similarly, Item Number 24-7, which applies to “Bank Records,” states the following:

Records used to maintain and balance banking accounts. Records may include but are not limited to: bank statements, cancelled checks and stubs, check registers, deposit slips, register warrants, warrants and warrant register.

* * * *

5 years or maximum of 10 years if no audit has been performed.

Neb. Rev. Stat. § 84-1213 (Reissue 2014) provides a criminal penalty for failure to comply with the provisions of the Records Management Act, as follows:

(1) All records made or received by or under the authority of or coming into the custody, control, or possession of state or local agencies in the course of their public duties are the property of the state or local agency concerned and shall not be mutilated, destroyed, transferred, removed, damaged, or otherwise disposed of, in whole or in part, except as provided by law.

(2) Any person who willfully mutilates, destroys, transfers, removes, damages, or otherwise disposes of such records or any part of such records, except as provided by law, and any person who retains and continues to hold the possession of any such records, or parts thereof, belonging to the state or local agency and refuses to deliver up such records, or parts thereof, to the proper official under whose authority such records belong upon demand being made by such officer, or in cases of a defunct office, to the succeeding agency or to the State Archives of the Nebraska State Historical Society, shall be guilty of a Class III misdemeanor.

Neb. Rev. Stat. § 84-1213.01 (Reissue 2014) adds the following:

The State Records Administrator, or any official under whose authority such records belong, shall report to the proper county attorney any supposed violation of section 84-1213 that in its judgment warrants prosecution. It shall be the duty of the several county attorneys to investigate supposed violations of such section and to prosecute violations of such section.

We recommend the Village implement procedures to ensure that all relevant documents are maintained in accordance with the provisions of the Records Management Act and the Retention Schedules promulgated pursuant thereto. Further, we recommend the Village work with the appropriate parties to attempt to recover any missing documentation.

Due to the apparent statutory violations addressed in this comment, we are referring the information contained herein to the Stanton County Attorney, the Nebraska State Patrol, and the Nebraska Attorney General.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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Lincoln, Nebraska 68509
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VILLAGE OF PILGER

INDEPENDENT ACCOUNTANT'S REPORT

Village of Pilger
Pilger, Nebraska

We have examined the accompanying Schedule of Questioned Costs of the Village of Pilger (Village) for the period January 1, 2012, through December 31, 2018. The Village's management is responsible for the Schedule of Questioned Costs based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule of Questioned Costs 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Questioned Costs is based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule of Questioned Costs. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule of Questioned Costs, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedule of Questioned Costs for the January 1, 2012, through December 31, 2018, is based on the accounting system and procedures prescribed by the Village, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Schedule of Questioned Costs; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter or an assertion about the subject matter of the examination engagement. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Schedule of Questioned Costs 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 Questioned Costs 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.

The purpose of this report is to express an opinion on the Schedule of Questioned Costs, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. 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
Lincoln, Nebraska

March 19, 2019

VILLAGE OF PILGER
SCHEDULE OF QUESTIONED COSTS
 FOR THE PERIOD JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

Year	Vendor Transactions	Credit Card Transactions	Total
2012	\$ 17,154.38	\$ -	\$ 17,154.38
2013	66,820.93	-	66,820.93
2014	42,199.06	-	42,199.06
2015	118,612.69	-	118,612.69
2016	131,239.26	10,000.00	141,239.26
2017	43,120.59	48,560.52	91,681.11
2018	143,329.97	97,797.82	241,127.79
Totals	\$ 562,476.88	\$ 156,358.34	\$ 718,835.22

The accompanying notes are an integral part of the schedule.

VILLAGE OF PILGER
NOTES TO THE SCHEDULE

For the Period January 1, 2012, through December 31, 2018

1. Criteria

The financial information used to prepare the Schedule of Questioned Costs (Schedule) for the Village of Pilger (Village) was obtained from an initial listing obtained from Midwest Bank and from the Village bank statements, also received directly from Midwest Bank in nearby Pierce, Nebraska.

2. Reporting Entity

The Village is a governmental entity established under and governed by the laws of the State of Nebraska (State) located in Stanton County, Nebraska. The Village is managed by a Board of Trustees that exercises control over activities that are relevant to the operations of the Village. Board members are elected by the public and have broad decision-making authority, including the power to levy taxes and to designate management, and primary responsibility for related fiscal matters.

As a political subdivision of the State, the Village is exempt from State and Federal income taxes. The Schedule includes all activity related to questioned vendors. The Schedule does include some transactions that were dated during the period, but may have not yet posted to the bank. The APA was provided the Village bank accounts from Midwest Bank.

3. Funding

The Village received funding from Federal, State, and local government sources and must comply with the requirements of those funding sources. In addition to those funding sources, the Village also receives resident utility fees on a regular basis. Other occasional funding is received from various fees set by the Village.

VILLAGE OF PILGER

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Questioned Costs. 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 Questioned Costs, and, accordingly, we express no opinion on it.

VILLAGE OF PILGER
QUESTIONED COST VENDOR TRANSACTION LISTING
JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT A

Date	Check #	Amount	Payee	Address	Address	Account				
5/14/12	46107	\$ 509.90	CPS	PO Box 42506	Montreal, Quebec H3W 3H7	General	A			D
6/11/12	46177	\$ 999.00	Norman Theriault	3410 Victoria # 208	Lachine, QU H8T 1J5	General	A			D
7/9/12	46289	\$ 699.00	US Business Pages	6130 W Tropicana #304	Las Vegas, NV 89103	General	A			D
8/13/12	46382	\$ 611.95	General Pages	551 Valley Rd #276	Upper Montclair, NY 07043	General	A			D
8/13/12	46411	\$ 821.99	Maxitech	15500 SW Jay St #29656	Beaverton, OR 97006	General			C	D
8/13/12	46409	\$ 699.95	Romac Publishing	815 Copoeland Way #102	Pittsburg, PA 15232	General	A			D
9/10/12	46478	\$ 889.00	Explore Solutions	PO Box 399	Chazy, NY 12921	General			C	D
9/10/12	46475	\$ 599.95	First Alert	4148A Ste-Catherine St W Suite 205	Westmount, QC H3Z0A2	General			C	D
9/10/12	46482	\$ 599.95	General Yellow Pages	551 Valley Rd #376	Upper Montclair, NY 07043	General	A			D
9/10/12	46477	\$ 669.00	MMI	1100 19th Ave N #281	Fargo, ND 58102	General			C	D
9/10/12	46479	\$ 649.00	My Uspages	20436 Rte 19 #620-148	Cranberry, PA 16066	General	A			D
9/10/12	46476	\$ 798.00	Norman Theriault	3410 Victoria # 208	Lachine, QU H8T 1J5	General	A			D
9/10/12	46496	\$ 649.00	Zinko Pages	511 6th Ave #610	New York, NY 10011	General	A			D
10/8/12	46538	\$ 689.95	411 Business Media	276 St Jacques West #G-01	Montreal, Quebec H2y 1N1	General	A			D
10/8/12	46535	\$ 519.98	Ebyteifinfo.com	PO Box 632 Station H	Montreal, QC H3G 2M6	General	A			D
10/8/12	46537	\$ 749.95	NBG	PO Box 57514 Angrignon PS	Lasaile, QC H8N 3A4	General	A			D
10/8/12	46536	\$ 689.55	YP Business Info	714 Commercial St #255	Boston, MA 02109	General	A			D
11/12/12	46588	\$ 499.95	All Purpose Business	1320 State Rt 9 #3340	Champlain, NY 12919	General			C	D
11/12/12	46587	\$ 787.45	SVP	82 3rd Ave Suite 101	Verdun, Quebec H4G2X2	General	A			D
12/10/12	46645	\$ 869.00	EBEE	130 Church St #339	New York, NY 10007	General			C	D
12/10/12	46658	\$ 629.99	Info Guide	5345 Queen Mary	Montreal, QC H3X1T0	General	A			D
12/10/12	46664	\$ 992.57	Intermedia Marketing	1115 Inman Ave #327	Edison, NJ 08820	General	A			D
12/10/12	46649	\$ 484.00	Key Media	315 Place D'Youville #169	Montreal, QC H2Y0A4	General			C	D
12/10/12	46650	\$ 1,046.30	Pioneer Products	PO Box 234001	Great Neck, NY 11023-9998	General			C	D
1/14/13	46747	\$ 599.95	General Yellow Pages	551 Valley Rd #376	Upper Montclair, NY 07043	General	A			D
1/14/13	46721	\$ 629.99	Info Guide	CP 26534 BP Queen Mary	Montreal, QC H3X1T0	General	A			D
1/14/13	46720	\$ 629.99	J White Pub	CSP 24516 West Hill	Montreal, Quebec H4B 3A5	General	A			D
1/14/13	46745	\$ 1,046.37	Pioneer Products	PO Box 234001	Great Neck, NY 11023-9998	General			C	D
2/11/13	46819	\$ 579.99	American Media Solution	96 Maine St #115	Brunswick, ME 04011	General			C	D
2/11/13	46792	\$ 749.95	Benchmark Industries	4216 Wellington St #202	Verdun, Quebec H4G 1V9	General	A			D
2/11/13	46806	\$ 695.95	First Alert PC	4148A Ste Catherine St W Suite 305	Westmount, QC H3Z0A2	General	A			D
2/11/13	46781	\$ 1,073.99	Future Marketing	548 Market St # 72316	San Francisco, CA 94104	General	A			D
2/11/13	46793	\$ 587.00	Info Submit	2037 Lemoine Ave #201	Fortlee, NY 07024	General	A			D
2/11/13	46809	\$ 569.00	MMI	1100 19th Ave N #281	Fargo, ND 58102	General			C	D
2/11/13	46810	\$ 569.00	MMI	1100 19th Ave N #281	Fargo, ND 58102	General			C	D
2/11/13	46785	\$ 1,046.13	Pioneer Products	PO Box 234001	Great Neck, NY 11023-9998	General			C	D
2/11/13	46789	\$ 1,497.00	Theriault	3410 Victoria # 208	Lachine, QU H8T 1J5	General	A			D
2/15/13	46794	\$ 800.00	Matrix Data Systems Inc			General			C	D
3/11/13	46867	\$ 579.99	AMS	96 Maine St #115	Brunswick, ME 04011	General			C	D
3/11/13	46868	\$ 799.98	B & D Mult-Media	PO Box 57501 Carrefour Angrignon	Lasalle, QC H8N3A4	General	A			D
3/11/13	46850	\$ 599.99	Data Source	5901 Coastal Hwy #123	Ocean City, MD 21842	General			C	D
3/11/13	46869	\$ 1,042.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General	A			D

VILLAGE OF PILGER
QUESTIONED COST VENDOR TRANSACTION LISTING
JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT A

Date	Check #	Amount	Payee	Address	Address	Account				
3/11/13	46860	\$ 869.00	EBEE	130 Church St #339	New York, NY 10007	General			C	D
3/11/13	46881	\$ 1,379.95	National Adv & Publish	1245 Farmington Ave #10	West Hartford, CT 06107	General	A			D
3/11/13	46873	\$ 829.99	National Business	20533 Biscayne Blvd #186	Aventura, FL 33180	General			C	D
3/11/13	46851	\$ 1,046.19	Pioneer Products	PO Box 234001	Great Neck, NY 11023-9998	General			C	D
4/8/13	46932	\$ 665.95	Info Guide	CP 26534 BP Queen Mary	Montreal, QU H3X1T0	General	A			D
4/8/13	46930	\$ 660.95	J White Publications	CSP 24516 West Hill	Montreal, Quebec H4B-3A5	General	A			D
5/13/13	47003	\$ 1,194.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General	A			D
5/13/13	47004	\$ 1,314.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General	A			D
5/13/13	47002	\$ 889.00	Explore Solutions	PO Box 399	Chazy, NY 12921	General			C	D
5/13/13	47001	\$ 769.95	First Choice Data	153 Boston Post Rd #119	East Lyme, CT 06333	General			C	D
5/13/13	47005	\$ 1,149.95	First Choice Media	3422 Old Capitol Trail Suite #1665	Wilmington, DE 19808	General	A			D
5/13/13	46997	\$ 1,088.50	Pioneer Products	PO Box 234001	Great Neck, NY 11023-9998	General			C	D
5/13/13	47006	\$ 1,497.00	Therault CCA	3410 Victoria St # 208	Lachine, QU H8T 1J5	General	A			D
5/13/13	47000	\$ 689.55	YP Business Info	71 Commercial St #255	Boston, MA 02109	General	A			D
6/10/13	47053	\$ 699.99	Crawl Guide Online	2348 Chemin Lucerne #612	Mont-Royal, Quebec H3R2J8	General	A			D
6/10/13	47077	\$ 587.00	Info Submit	2037 Lemoine Ave #201	Fortlee, NY 07024	General	A			D
6/10/13	47074	\$ 687.99	Mentor Media	1100 19th Ave N #281	Fargo, ND 58102	General			C	D
6/10/13	47055	\$ 1,088.24	Pioneer Products	PO Box 234001	Great Neck, NY 11023-9998	General			C	D
6/10/13	47060	\$ 761.41	Your Website Services	Box/CP 151 SUCC St-Jacques	Montreal, Quebec H3C 1C5	General	A			D
6/11/13	47061	\$ 937.95	Leading Business Solutions	8001 Castor Ave #353	Philadelphia, PA 19152-2795	General			C	D
7/8/13	47158	\$ 749.95	Benchmark Industries	185 Spring Garden Rd	DDO, Quebec H9B 2NH	General	A			D
7/8/13	47146	\$ 587.00	Info Submit	2037 Lemoine Ave #201	Fort Lee, NJ 07024	General	A			D
7/8/13	47151	\$ 484.00	Key Media	315 Place D'Youville #169	Montreal, QC H2Y0A4	General			C	D
7/8/13	47149	\$ 669.00	Mentor Media	1100 19th Ave N #281	Fargo, ND 58102	General			C	D
7/8/13	47152	\$ 1,088.39	Pioneer Products	PO Box 234001	Great Neck, NY 11023-9998	General			C	D
7/8/13	47154	\$ 699.00	US Business Pages	6130 W Tropicana #304	Las Vegas, NV 89103	General	A			D
8/8/13	47044	\$ 1,159.95	South Atlantic Publishing LLC	101 Colony Park Drive Suite 300	Cumming, GA 30040	General			C	D
8/12/13	47292	\$ 799.95	First Choice Data	153 Boston Post Rd #119	East Lyme, CT 06333	General			C	D
8/12/13	47274	\$ 789.95	General Publishing	477 State Rte 11 #A427	Champlain, NY 12919	General	A			D
8/12/13	47298	\$ 599.95	General Yellow Pages	551 Valley Road # 376	Upper Montclair, NY 07043	General	A			D
8/12/13	47262	\$ 829.50	Global Publishing	1401 Del'Eglise	Montreal, QC H4E 1G3	General	A			D
8/12/13	47278	\$ 963.25	Gmevento	5 Brewster St Unit 2 #115	Glencove, NY 11542	General	A			D
8/12/13	47297	\$ 949.00	Norman Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
8/12/13	47268	\$ 1,088.58	Pioneer Products	PO Box 234001	Great Neck, NY 11023-9998	General			C	D
8/12/13	47300	\$ 1,169.95	Premium Business	1608 S Ashland Ave #75404	Chicago, IL 60608	General	A			D
8/29/13	47264	\$ 769.95	Universal Business	201 Penn Center Blvd #400	Pittsburg, PA 15235	General			C	D
9/9/13	47366	\$ 619.98	Abyteofinfo.com	PO Box 632 Station H	Montreal, QC H3G 2M6	General	A			D
9/9/13	47358	\$ 749.95	Benchmark Industries	185 Spring Garden Rd	DDO, Quebec H9B 2NH	General	A			D
9/9/13	47357	\$ 699.00	Define Ad	800 Ocala #300-275	Tallahassee, FL 32304	General	A			D
10/14/13	47436	\$ 699.00	Define Ad	800 Ocala #300-275	Tallahassee, FL 32304	General	A			D
10/14/13	47418	\$ 997.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General			C	D
10/14/13	47446	\$ 1,109.50	Gmevento	5 Brewster St Unit 2 #115	Glencove, NY 11542	General	A			D

VILLAGE OF PILGER
QUESTIONED COST VENDOR TRANSACTION LISTING
JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT A

Date	Check #	Amount	Payee	Address	Address	Account				
10/14/13	47444	\$ 669.00	Mentor Media	1100 19th Ave N #281	Fargo, ND 58102	General			C	D
10/14/13	47441	\$ 499.00	My Uspages	20436 Rte 19 #620-148	Cranberry, PA 16066	General			C	D
11/5/13	47449	\$ 1,149.95	First Choice Media, Inc	3422 Old Capitol Trail Suite #1665	Wilmington, DE 19808-6192	General			C	D
11/5/13	47443	\$ 1,179.99	Premium Business Pages	501 Silverside Rd 105	Wilmington, DE 19808	General			C	D
11/11/13	47479	\$ 569.00	Define Ad	800 Ocala #300-275	Tallahassee, FL 32304	General	A			D
11/11/13	47478	\$ 1,109.50	Gmevento	5 Brewster St Unit 2 #115	Glencove, NY 11542	General	A			D
11/11/13	47481	\$ 669.00	Mentor Media	1100 19th Ave N #281	Fargo, ND 58102	General			C	D
11/11/13	47492	\$ 519.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
11/11/13	47480	\$ 1,297.85	Pioneer Products	PO Box 234001	Great Neck, NY 11023-9998	General			C	D
12/9/13	47554	\$ 929.50	411 Media Pages	24609 Verdun Ave	Verdun, Quebec H4G 1M6	General	A			D
12/9/13	47538	\$ 699.00	Define Ad	800 Ocala #300-275	Tallahassee, FL 32304	General	A			D
12/9/13	47546	\$ 1,269.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General	A			D
12/9/13	47562	\$ 889.00	Explore Solutions	PO Box 399	Chazy, NY 12921	General			C	D
12/9/13	47542	\$ 1,109.50	Gavin Evento	5 Brewster St Unit 2 #115	Glencove, NY 11542	General	A			D
12/9/13	47552	\$ 1,029.51	Global Publishing	PO Box 65045 BP Charlevoix PO	Montreal, Quebec H3K 0K4	General	A			D
12/9/13	47553	\$ 669.00	Mentor Media	1100 19th Ave N #281	Fargo, ND 58102	General			C	D
12/9/13	47537	\$ 699.95	Your Business Needs	200 S Executive Dr #101	Brookfield, WI 53005	General			C	D
12/9/13	47545	\$ 689.55	YP Business Info	71 Commercial St #255	Boston, MA 02109	General	A			D
1/13/14	47629	\$ 1,194.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General	A			D
1/13/14	47657	\$ 899.95	First Choice Data	153 Boston Post Rd #119	East Lyme, CT 06333	General			C	D
1/13/14	47645	\$ 587.00	Info Submit	2037 Lemoine Ave #201	Fort Lee, NJ 07024	General	A			D
1/13/14	47646	\$ 689.95	JW Publications	CSP 24516 West Hill	Montreal, Quebec H4B3A5	General	A			D
1/13/14	47659	\$ 1,029.00	Media Pages Group	8001 Castore Ave #307	Philadelphia, PA 19152	General	A			D
1/13/14	47627	\$ 1,077.90	Solarmark	16192 Coastal Hwy	Lewes, DE 19958	General			C	D
1/23/14	47658	\$ 1,065.99	Top Vision Marketing LLC			General			C	D
2/4/14	47661	\$ 625.00	City Pages Inc	113 5 Monroe St Fl 1	Tallahassee, FL 32301	General			C	D
2/10/14	47674	\$ 599.95	General Yellow Pages	PO Box 4668 #52516	New York, NY 10163-4668	General	A			D
2/10/14	47719	\$ 916.98	Intermedia Marketing	1115 Inman Ave #327	Edison, NJ 08820	General			C	D
2/10/14	47721	\$ 489.00	KSA	501 Silverside Rd 105	Wilmington, DE 19809	General			C	D
2/10/14	47688	\$ 1,497.00	Norman Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
2/10/14	47700	\$ 1,029.51	Publication Internet	PO Box 28556	Verdun, QU H4G 3L7	General	A			D
2/10/14	47723	\$ 699.95	Sorwall Corp Business	6228 St Jaxques West #236	Montreal, QU H4B 1T6	General	A			D
3/10/14	47759	\$ 959.95	DBL 8165017 Canada Inc	1082 Desmarchais	Verdun, Quebec H4H 1S8	General	A			D
4/9/14	47701	\$ 1,187.95	Leading Business Solutions	8001 Castor Ave #353	Philadelphia, PA 19152-2795	General			C	D
4/17/14	48031	\$ 1,042.52	411 Media Pages	2-4609 Verdun Ave	Verdun, QU H4G 1M6	General	A			D
4/17/14	48033	\$ 699.95	All Purpose Bus Comm	1320 State Rt 9 #3340	Champlain, NY 12919-5007	General			C	D
5/12/14	48086	\$ 989.00	411 Data Center	423 Brookline Ave #195	Boston, MA 02215	General			C	D
5/12/14	48087	\$ 699.00	Define Advertising	800 Ocala #300-275	Tallahassee, FL 32304	General	A			D
5/12/14	48085	\$ 1,214.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General	A			D
5/12/14	48081	\$ 1,655.56	Gavin Evento	5 Brewster St Unit 2 #115	Glencove, NY 11542	General	A			D
5/12/14	48084	\$ 699.00	Mentor Media	1100 19th Ave N #281	Fargo, ND 58102	General			C	D
5/12/14	48083	\$ 799.95	Network Enterprises	38-11 Place DU Commerce Suite 252	Nun's Island, QC H3E1T8	General	A			D

VILLAGE OF PILGER
QUESTIONED COST VENDOR TRANSACTION LISTING
 JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT A

Date	Check #	Amount	Payee	Address	Address	Account				
5/12/14	48082	\$ 899.00	Premium Publications	PO Box 2480	Champlain, NY 12919	General			C	D
6/9/14	48167	\$ 1,334.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General	A			D
6/9/14	48162	\$ 1,655.56	Gavin Evento	5 Brewster St Unit 2 #115	Glencove, NY 11542	General	A			D
6/9/14	48184	\$ 789.98	Premiere Alert PC	4148A Str Catherine St W	Westmount, QC H3Z0A2	General	A			D
6/13/14	48169	\$ 1,265.99	Top Vision Marketing LLC			General			C	D
9/8/14	48334	\$ 699.00	Define Ad	800 Ocala #300-275	Tallahassee, FL 32304	General	A			D
9/8/14	48329	\$ 889.00	Explore Solutions	PO Box 399	Chazy, NY 12921	General			C	D
9/22/14	48353	\$ 769.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
9/22/14	48354	\$ 789.98	Premiere Alert PC	2348 Chemin Lucerne #612	Montroyal, QC H3R 2J8	General	A			D
11/10/14	48429	\$ 569.00	Define Ad	800 Ocala #300-275	Tallahassee, FL 32304	General	A			D
11/10/14	48420	\$ 1,021.99	Mark It Inc	2885 Sanford Av SW 30281	Grandville, MI 49418	General			C	D
11/12/14	1143	\$ 4,968.00	Gavin Evento			Streets	A			D
12/8/14	48495	\$ 738.00	Define Advertising	800 Ocala #300-275	Tallahassee, FL 32304	General	A			D
12/8/14	48497	\$ 1,194.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General	A			D
12/8/14	48498	\$ 1,429.50	Global Internet	PO Box 65045	Montreal, Quebec H3K 0K4	General	A			D
12/8/14	48496	\$ 839.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
1/13/15	48577	\$ 1,065.99	Top Vision Marketing LLC			General			C	D
2/9/15	48610	\$ 1,269.00	Development Solutions	871 Coronado Ctr Dr #200	Henderson, Nevada 89052	General	A			D
2/9/15	48633	\$ 1,175.94	First Choice Data	153 Boston Post Rd #119	East Lyme, CT 06333	General	A			D
2/9/15	48623	\$ 1,029.00	Media Pages Group	8001 Castore Ave #307	Philadelphia, PA 19152	General	A			D
2/16/15	48644	\$ 250.00	411 Data Center	423 Brookline Ave #195	Boston, MA 02215	General			C	D
3/9/15	48691	\$ 889.00	Explore Solutions	PO Box 399	Chazy, NY 12921	General			C	D
3/9/15	48672	\$ 979.95	First Choice Data	153 Boston Post Rd #119	East Lyme, CT 06333	General			C	D
3/9/15	134	\$ 6,500.00	Gavin Evento			FEMA	A			D
3/9/15	48671	\$ 587.00	Info Submit	2037 Lemoine Ave #201	Fort Lee, NJ 07024	General	A			D
3/9/15	48670	\$ 872.45	Publication Internet	PO Box 28556	Verdun, QU H4G 1M6	General	A			D
3/16/15	1175	\$ 5,190.62	Pioneer Products			Streets			C	D
3/17/15	48707	\$ 789.00	411 Data Center	423 Brookline Ave #195	Boston, MA 02215	General			C	D
3/19/15	48697	\$ 1,075.98	Digital Ad Experts	111 Washinton Avenue	Albany, NY 12210	General			C	D
4/10/15	48761	\$ 995.00	N Theriault	3410 Victoria #208	Lachine, QU H8D 1J5	General	A			D
5/11/15	48801	\$ 749.26	411 Media Pages	2-4609 Verdun Ave	Verdun, QU H4G 1M6	General	A			D
5/11/15	48802	\$ 829.95	Direct Business Listing	CP 65041 BP Charfevoix PO	Montreal, QU H3K 0K4	General	A			D
5/11/15	48803	\$ 829.95	Global Internet Publishing	1401 Del'Eglise	Montreal, QU H4E 1G3	General	A			D
5/11/15	48804	\$ 699.95	Sorwall Corp Business	6228 St Jaxques West #236	Montreal, QU H4B 1T6	General	A			D
5/14/15	48837	\$ 750.00	Ametec Group, LLC			General			C	D
5/26/15	48849	\$ 695.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
6/8/15	48873	\$ 621.98	Abyteofinfo.com	PO Box 632	Montreal, QC H3G 2M6	General	A			D
6/8/15	1205	\$ 12,075.18	Gavin Evento			Streets	A			D
6/8/15	48868	\$ 679.95	Platinum C Solutions	5210 Queen Mary Rd 17A	Montreal, QC H3W1X5	General	A			D
7/13/15	48986	\$ 814.95	411 Media Pages	2-4609 Verdun Ave	Verdun, QU H4G 1M6	General	A			D
7/13/15	48988	\$ 819.95	Business Pages Online	2715 Blvd Langelier	Montreal, QC H1N 3A4	General	A			D
7/13/15	48989	\$ 1,455.95	First Choice Data	153 Boston Post Rd #119	East Lyme, CT 06333	General	A			D

VILLAGE OF PILGER
QUESTIONED COST VENDOR TRANSACTION LISTING
 JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT A

Date	Check #	Amount	Payee	Address	Address	Account				
7/13/15	48987	\$ 989.00	GR8 Solutions	1008 5th St 19th Floor	Minneapolis, MN 55402	General	A			D
7/20/15	49019	\$ 906.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
8/10/15	49073	\$ 919.95	8411069 Canada Inc	PO Box 64045	Montreal, QU H3K CK4	General	A			D
8/10/15	49071	\$ 1,149.97	Direct Business Listing	CP 65041 BP Charfevoix PO	Montreal, QU H3K OK4	General	A			D
8/10/15	49067	\$ 932.01	Global Internet Publishing	1401 Del'Eglise	Montreal, QU H4E 1G3	General	A			D
8/10/15	49066	\$ 1,868.00	GR8 Solutions	100 S 5th St	Minneapolis, MN 55402	General	A			D
8/10/15	49059	\$ 829.65	Localecopages	280 Madison Ave #912	New York, NY 10016	General	A			D
8/10/15	49064	\$ 906.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
8/10/15	49063	\$ 899.81	Publication Internet	PO Box 28556	Verdun, QU H4G 1M6	General	A			D
9/4/15	49121	\$ 1,247.99	Direct Net LLC			General			C	D
9/14/15	49164	\$ 1,049.48	411 Media Pages	2-4609 Verdun Ave	Verdun, QU H4G 1M6	General	A			D
9/14/15	49184	\$ 1,717.99	First Choice Data	153 Boston Post Rd #119	East Lyme, CT 06333	General	A			D
9/14/15	1233	\$ 18,505.21	Gavin Evento			Streets	A			D
9/14/15	49140	\$ 675.64	General Yellow Pages	PO Box 4668 #52516	New York, NY 10163-4668	General	A			D
9/14/15	49186	\$ 989.00	GR8 Solutions	100 S 5th St 19th Floor	Minneapolis, MN 55402	General	A			D
9/14/15	49144	\$ 839.95	Info Pages	PO Box 25301 RDP	Montreal, QU H1E 3L0	General	A			D
9/14/15	49183	\$ 851.95	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
9/14/15	49141	\$ 554.98	Publication Internet	PO Box 28556 Verdun	Verdun, QU H4G 3L7	General	A			D
9/14/15	49152	\$ 839.95	SEO Services	PO Box 66523 Cavendish-Mall	Cote-Saint Luc, QC H4W3J6	General	A			D
9/21/15	49189	\$ 895.00	AND Media	1100 Dexter Ave N #100	Seattle, WA 98109	General	A			D
9/21/15	49188	\$ 889.00	Explore Solutions	PO Box 399	Chazy, NY 12921	General			C	D
9/21/15	49187	\$ 789.00	Intrasource Data	3000 Boul Des Laurentides Suite #12-281	Laval, QU H7K3G5	General	A			D
11/9/15	49275	\$ 829.95	8165017 Canada Inc	CP 65041 BP Charfevoix PO	Montreal, QC H3K 0K4	General	A			D
11/9/15	49274	\$ 1,497.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
11/16/15	1288	\$ 27,957.48	Gavin Evento			Streets	A			D
12/14/15	49350	\$ 919.95	8411069 Canada Inc	1401 De Leguise	Montreal, QU H4E 1G3	General	A			D
12/14/15	49349	\$ 939.95	Advertisement Solutions Group	2-4609 Verdun Ave	Verdun, QU H3K 0K4	General	A			D
12/14/15	49352	\$ 849.95	Business Pages	2715 Blvd Langelier #7	Montreal, QC H1N 3A4	General	A			D
12/14/15	49337	\$ 587.00	Info Submit	2037 Lemoine Ave #201	Fort Lee, NJ 07024	General	A			D
12/14/15	49348	\$ 554.98	Publication Internet	PO Box 28556 Verdun	Verdun, QU H4G 3L7	General	A			D
12/14/15	49336	\$ 839.95	SEO Services	PO Box 55008 BP Belmore	Montreal, QC H4V 01A	General	A			D
12/14/15	49351	\$ 699.95	Your Business Needs	200 S Executive Dr #101	Brookfield, WI 53005	General			C	D
1/11/16	49403	\$ 1,098.17	411 Media Pages	2-4609 Verdun Ave	Verdun, QU H4G 1M5	General	A			D
1/11/16	49404	\$ 3,199.98	First Choice Data	153 Boston Post Rd #119	East Lyme, CT 06333	General	A			D
1/11/16	49386	\$ 1,497.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
2/8/16	49426	\$ 889.95	JW Publications	PO Box 24516	Montreal, QU H4B 3A5	General	A			D
2/17/16	49462	\$ 1,047.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
2/29/16	49471	\$ 1,130.00	AND Media	1100 Dexter Ave N #100	Seattle, WA 98109	General	A			D
2/29/16	49463	\$ 889.95	Global Internet Publishing	1401 Del'Eglise	Montreal, QU H4E 1G3	General	A			D
3/14/16	49509	\$ 1,052.36	8411069 Canada Inc	2-4609 Verdun Ave	Verdun, QU H4G 1M6	General	A			D
3/14/16	49511	\$ 1,098.11	8411069 Canada Inc	1401 De Leguise	Montreal, QU H3K 0K4	General	A			D
3/14/16	49510	\$ 1,029.95	Direct Business Listing	CP 65041 BP Charfevoix PO	Montreal, QU H3K 0K4	General	A			D

VILLAGE OF PILGER
QUESTIONED COST VENDOR TRANSACTION LISTING
JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT A

Date	Check #	Amount	Payee	Address	Address	Account				
3/14/16	49497	\$ 4,826.00	GR8 Solutions	100 S 5th St 19th Floor	Minneapolis, MN 55402	General	A			D
3/14/16	174	\$ 75,000.00	NAGME - Gavin Evento			FEMA	A			D
3/16/16	1683	\$ 1,375.00	Digital Ad Experts LLC			General			C	D
4/11/16	49583	\$ 1,247.99	Direct Net LLC			General			C	D
4/11/16	49565	\$ 889.00	Explore Solutions	PO Box 399	Chazy, NY 12921	General			C	D
4/11/16	49546	\$ 1,199.90	General Yellow Pages	PO Box 4668 #52516	New York, NY 10163-4668	General	A			D
4/11/16	49558	\$ 859.95	JW Publications	PO Box 24516	Montreal, QU H4B 3A5	General	A			D
4/11/16	49559	\$ 945.99	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
5/9/16	49607	\$ 935.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
6/13/16	49674	\$ 1,192.50	8411069 Canada Inc	2-4609 Verdun Ave	Verdun, QU H4G 1K6	General	A			D
6/13/16	49675	\$ 998.11	Global Internet Publishing	PO Box 64045 BP Charlevoix PO	Montreal, QU H3K 0K4	General	A			D
6/13/16	49699	\$ 1,497.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
7/11/16	49744	\$ 1,029.95	Direct Business Listing	2-4609 Verdun Ave	Verdun, QU H4G 1M6	General	A			D
7/11/16	49745	\$ 1,497.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
7/21/16	49793	\$ 1,350.59	YPBS			General			C	D
8/8/16	49824	\$ 2,626.00	8411069 Canada Inc	2880 St Charles 122	Montreal, QU HEK 3K5	General	A			D
8/8/16	49825	\$ 2,774.85	8411069 Canada Inc	2-4609 Verdun Ave	Verdun, QC H4G 1M6	General	A			D
8/8/16	49826	\$ 1,064.32	8411069 Canada Inc	2-4609 Verdun Ave	Verdun, QU H4G 1M6	General	A			D
9/12/16	49883	\$ 895.00	AND Media	1100 Dexter Ave N #100	Seattle, WA 98109	General	A			D
9/12/16	49904	\$ 829.65	Local Eco Pages	280 Madison Ave #912	New York, NY 10016	General	A			D
9/12/16	49885	\$ 1,917.00	Norman Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
10/1/16	1252	\$ 5,355.00	GR8 Solutions			Streets	A			D
11/10/16	1250	\$ 7,177.99	First Choice Data			Streets	A			D
11/14/16	50014	\$ 823.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
1/9/17	50145	\$ 1,330.00	AND Media	1100 Dexter Ave N #100	Seattle, WA 98109	General	A			D
1/9/17	50159	\$ 1,740.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
2/13/17	50196	\$ 889.95	JW Publications	CSP West Hill 24516	Montreal, QU H383A5	General	A			D
2/13/17	50217	\$ 760.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
3/13/17	50296	\$ 3,360.00	NADGME Gavin Evento	70 S Winooski Ave #295	Burlington, Vermont 05401	General	A			D
4/10/17	50315	\$ 3,360.00	Gavin Evento	70 S Winooski Ave #295	Burlington, Vermont 05401	General	A			D
4/10/17	50321	\$ 662.39	General Yellow Pages	PO Box 4668 #52516	New York, NY 10163	General	A			D
4/10/17	50314	\$ 819.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
5/8/17	50369	\$ 3,360.00	Gavin Evento	70 S Winooski Ave #295	Burlington, Vermont 05401	General	A			D
5/10/17	50417	\$ 530.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
6/12/17	50458	\$ 3,360.00	Gavin Evento	70 S Winooski Ave #295	Burlington, Vermont 05401	General	A			D
6/12/17	50478	\$ 511.00	Info Submit	2037 Lemoine Ave #201	Fort Lee, NJ 07024	General	A			D
7/10/17	50563	\$ 985.00	AND Media	1100 Dexter Ave N #100	Seattle, WA 98109	General	A			D
7/10/17	50558	\$ 870.00	BD Multi Media	PO Box 57501 CP Carrefour Angrignon	Lasale, QC H8N 3A4	General	A			D
7/10/17	50557	\$ 511.00	Info Submit	2037 Lemoine Ave #201	Fort Lee, NJ 07024	General	A			D
8/14/17	50626	\$ 662.39	General Yellow Pages	PO Box 4668 #52516	New York, NY 10163-4668	General	A			D
8/14/17	50631	\$ 5,735.00	GR8 Solutions	100 S 5th St 19th Floor	Minneapolis, MN 55402	General	A			D
8/14/17	50627	\$ 1,406.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D

VILLAGE OF PILGER
QUESTIONED COST VENDOR TRANSACTION LISTING
 JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT A

Date	Check #	Amount	Payee	Address	Address	Account				
9/11/17	50716	\$ 889.95	JW Publications	CSP West Hill 24516	Montreal, QU H383A5	General	A			D
11/13/17	50845	\$ 1,330.00	AND Media	1100 Dexter Ave N #100	Seattle, WA 98109	General	A			D
11/13/17	50843	\$ 675.64	General Yellow Pages	PO Box 4668 #52516	New York, NY 10163	General	A			D
11/13/17	1406	\$ 6,765.00	GR8 Solutions			Streets	A	B		D
11/13/17	50842	\$ 1,700.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
12/8/17	1822	\$ 908.27	Insight Marketing LLC			General			C	D
2/12/18	1431	\$ 949.99	BD Multi-Media			Streets	A	B		D
2/12/18	1430	\$ 19,381.00	Gavin Evento (NADGC)			Streets	A	B		D
2/12/18	1428	\$ 6,765.00	GR8 Solutions			Streets	A	B		D
2/12/18	51018	\$ 2,605.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
3/12/18	51074	\$ 985.00	AND Media	1100 Dexter Ave N #100	Seattle, WA 98109	General	A			D
4/9/18	51120	\$ 8,051.79	8165017 Canada Inc			General	A	B		D
4/9/18	51121	\$ 11,603.82	8165017 Canada Inc			General	A	B		D
4/9/18	51122	\$ 12,650.94	8165017 Canada Inc			General	A	B		D
4/9/18	51123	\$ 10,847.46	8165017 Canada Inc			General	A	B		D
5/7/18	383	\$ 8,000.00	Gavin Evento			FEMA	A	B		D
5/7/18	51203	\$ 4,126.50	GR8 Solutions	100 S 5th St 19th Floor	Minneapolis, MN 55402	General	A			D
5/7/18	51210	\$ 816.60	N Theriault	3410 Victoria	H8T 1J5	General	A			D
6/11/18	51316	\$ 8,000.00	Gavin Evento	70 S Winooski Ave #295	Burlington, Vermont 05401	General	A	B		D
6/11/18	51281	\$ 4,126.50	GR8 Solutions	100 S 5th St 19th Floor	Minneapolis, MN 55402	General	A			D
7/20/18	51442	\$ 4,000.00	Gavin Evento	70 S Winooski Ave #295	Burlington, Vermont 05401	General	A	B		D
7/20/18	51441	\$ 1,020.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
8/20/18	1455	\$ 8,000.00	Gavin Evento			Streets	A	B		D
9/10/18	51564	\$ 8,000.00	Gavin Evento	70 S Winooski Ave #295	Burlington, Vermont 05401	General	A	B		D
9/10/18	51563	\$ 8,253.00	GR8 Solutions	100 S 5th St 19th Floor	Minneapolis, MN 55402	General	A	B		D
9/10/18	51553	\$ 1,025.00	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
10/8/18	51596	\$ 675.64	General Yellow Pages	PO Box 4668 #52516	New York, NY 10163-4668	General	A			D
10/15/18	393	\$ 8,000.00	Gavin Evento			FEMA	A	B		D
11/12/18	51668	\$ 3,979.00	Gavin Evento	70 S Winooski Ave #295	Burlington, Vermont 05401	General	A			D
12/6/18	51705	\$ 1,467.73	N Theriault	3410 Victoria #208	Lachine, QU H8T 1J5	General	A			D
Total		\$562,476.88								

Legend:

A – Transaction was included on the Suspicious Transaction List provided by Midwest Bank.

B – Transaction was identified by the Village auditor as suspicious.

C – Transaction was added by the APA, in addition to the A and B that the APA also finds questionable.

D – Transaction was approved by the Board. All transactions with a yellow background were not on the Board-approved claims listing. Thus, do not appear to have been approved by the Village Board.

VILLAGE OF PILGER
QUESTIONED COST CREDIT CARD TRANSACTION LISTING
 JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT B

Post Date	Statement Year	Transaction Description	Amount	
10/11	2016	PAYPAL *PP PYMT 402-935-7733 CA - APA added	\$ 10,000.00	
11/14	2016	PAYMENT - APA Added	\$ (10,000.00)	*
9/11	2017	PAYMENT - APA Added	\$ (6,564.90)	*
10/6	2017	UNIVERSITY OF NE AT OM 402-5542324 NE	\$ 223.00	
10/10	2017	CASEYS GEN STORE 2742 GRAND ISLAND NE	\$ 27.81	
10/10	2017	TEXASTBONE GRAND ISLAND NE	\$ 54.90	
10/10	2017	IMAGES GRAND ISLAND NE	\$ 25.00	
10/17	2017	PAYPAL*ADVANCEMARK 402-935-7733 CA	\$ 4,287.96	
10/24	2017	PAYPAL *PP PYMT 402-935-7733 CA	\$ 5,423.25	
10/24	2017	PAYPAL *PAYPAL PYMT 402-935-7733 CA	\$ 5,997.52	
10/26	2017	PAYPAL "PP PYMT 402-935-7733 CA	\$ 5,023.25	
10/27	2017	DHHS LICENSURE 402-4712115 NE	\$ 115.00	
11/1	2017	PAYPAL *COLLECTIONS 402-935-7733 IL	\$ 76.20	
11/1	2017	USPS.COM POSTAL STORE 800-782-6724 MO	\$ 102.00	
11/1	2017	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 50.25	
11/2	2017	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 50.25	
11/2	2017	Norton *AP1240342850 877-294-5265 CA	\$ 53.49	
10/17	2017	USPS PO 3098551056 WISNER NE	\$ 8.50	
10/18	2017	USPS PO 3098551056 WISNER NE	\$ 6.65	
10/18	2017	PAYMENT THANK YOU	\$ (492.71)	
10/18	2017	PAYMENT THANK YOU	\$ (9.00)	
10/18	2017	PAYMENT THANK YOU	\$ (500.23)	
11/3	2017	INTEREST CHARGE ON PURCHASES	\$ 183.18	
11/14	2017	IN THE SWIM-CATALOG 800-288-7946 IL MERCHANDISE/SERVICE RETURN	\$ (13.78)	
12/1	2017	WAHOO HERITAGE INN WAHOO NE	\$ 162.28	
12/4	2017	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 50.25	
12/4	2017	PAYPAL *STAMPXPRESS 402-935-7733 WI	\$ 20.94	
11/22	2017	USPS PO 3098551056 WISNER NE	\$ 6.65	
11/28	2017	USPS PO 3098551056 WISNER NE	\$ 11.90	
11/20	2017	PAYMENT THANK YOU	\$ (292.32)	
11/20	2017	PAYMENT THANK YOU	\$ (20,850.34)	*
12/5	2017	INTEREST CHARGE ON PURCHASES	\$ 197.46	
12/7	2017	PAYPAL *PP PYMT 4029357733 QC	\$ 10,952.05	
12/7	2017	PAYPAL *PAYPAL PYMT 8446572378 QC	\$ 2,684.86	
12/8	2017	PAYPAL *PP PYMT 402-935-7733 CA	\$ 6,897.16	
12/8	2017	ARC*SERVICESITRAINING 800-733-2767 GA	\$ 200.00	
12/20	2017	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	\$ 18.95	
1/2	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 50.25	
1/3	2018	PAYPAL *NEBRASKARUR 402-935-7733 NE	\$ 375.00	
1/4	2018	PAYPAL *NEPLANZONE 402-935-7733 CA	\$ 190.00	
1/4	2018	PAYPAL *NEPLANZONE 402-935-7733 CA	\$ 35.00	
12/20	2017	USPS PO 3098551056 WISNER NE	\$ 6.65	
12/21	2017	USPS PO 3064050701 NORFOLK NE	\$ 6.65	
12/28	2017	USPS PO 3098551056 WISNER NE	\$ 23.75	
12/18	2017	PAYMENT THANK YOU	\$ (13,636.91)	*
12/18	2017	PAYMENT THANK YOU	\$ (200.00)	
12/18	2017	PAYMENT THANK YOU	\$ (6,897.16)	*
12/18	2017	PAYMENT THANK YOU	\$ (201.77)	
12/7	2017	FRGN TRANS FEE-PAYPAL *PP PYMT 40	\$ 219.04	
12/7	2017	FRGN TRANS FEE-PAYPAL *PP PYMT 84	\$ 53.69	
1/8	2018	UNL AGRONOMY HORT 402-4722811 NE	\$ 80.00	

VILLAGE OF PILGER
QUESTIONED COST CREDIT CARD TRANSACTION LISTING
JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT B

Post Date	Statement Year	Transaction Description	Amount	
1/8	2018	UNL AGRONOMY HORT 402-4722811 NE	\$ 80.00	
1/8	2018	PAYPAL *PAYPALPYMT 402-935-7733 CA	\$ 5,278.61	
1/8	2018	PAYPAL *PAYPAL PYMT 8446572378 QC	\$ 1,000.00	
1/9	2018	USPS.COM POSTAL STORE 800-782-6724 MO	\$ 103.75	
1/11	2018	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	\$ 19.14	
1/12	2018	PAYPAL*PAYPALPYMT 402-935-7733 CA	\$ 1.00	
1/16	2018	AMAZON MKTPLACE PMTS W WWW.AMAZON.CO WA	\$ 6.29	
1/16	2018	AMAZON.COM AMZN.COM/BI AMZN.COM/BILL WA	\$ 55.21	
1/19	2018	PAYPAL *NEMSA 402-935-7733 CA	\$ 225.00	
1/22	2018	PAYPAL *PP PYMT 4029357733 QC	\$ 20,000.00	
2/1	2018	THE WEBSTaurant STORE 717-392-7472 PA	\$ 544.15	
2/2	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 51.25	
2/5	2018	DRI*SPYHUNTER-REGHUNTR 952-846-5288 MN	\$ 42.79	
1/25	2018	USPS PO 3098551056 WISNER NE	\$ 24.70	
1/22	2018	PAYMENT THANK YOU	\$ (3,860.10)	*
1/22	2018	PAYMENT THANK YOU	\$ (656.00)	
1/22	2018	PAYMENT THANK YOU	\$ (1,210.25)	*
1/8	2018	FRGN TRANS FEE-PAYPAL *PAYPAL PYMT 84	\$ 20.00	
1/22	2018	FRGN TRANS FEE-PAYPAL *PP PYMT 40	\$ 400.00	
2/5	2018	INTEREST CHARGE ON PURCHASES	\$ 292.13	
3/1	2018	DROPBOX*P8Q 1ZQBS3VSF DROPBOX.COM CA MERCHANDISE/SERVICE RETURN	\$ (750.00)	
2/12	2018	DOLLAR GENERAL #15095 WISNER NE	\$ 103.63	
2/26	2018	PAYPAL *PP PYMT 4029357733 QC	\$ 25,213.72	
2/26	2018	LOVE S COUNTRY00003483 CALVERT CITY KY	\$ 16.53	
2/26	2018	DROPBOX*P8Q1ZQBS3VSF DROPBOX.COM CA	\$ 750.00	
2/28	2018	NORTON *AP1250658618 877-294-5265 CA	\$ 106.99	
3/1	2018	SMARTSIGN 718-797-1900 NY	\$ 95.65	
3/2	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 51.25	
2/22	2018	USPS PO 3098551056 WISNER	\$ 19.35	
2/28	2018	USPS PO 3098551056 WISNER	\$ 6.70	
2/22	2018	PAYMENT BY:4798510040988392	\$ (22,544.15)	*
2/22	2018	PAYMENT BY:4798510040988392	\$ (544.15)	
2/22	2018	PAYMENT BY:4798510040988392	\$ (103.63)	
2/22	2018	PAYMENT BY:4798510040988392	\$ (536.09)	
2/26	2018	FRGN TRANS FEE-PAYPAL *PP PYMT 40	\$ 504.27	
3/5	2018	INTEREST CHARGE ON PURCHASES	\$ 299.68	
3/12	2018	CANDLEWOOD SUITES KEARNEY NE	\$ 290.90	
3/15	2018	SMARTSIGN 718-797-1900 NY	\$ 20.08	
3/16	2018	FAIRFIELD INN & SUITES KEARNEY NE	\$ 216.92	
3/19	2018	PAYPAL * S CATERING US 877-569-1113 FL	\$ 166.92	
3/22	2018	IN THE SWIM-CATALOG 800-288-7946 IL	\$ 169.06	
3/22	2018	USPS PO 3098551056 WISNER NE	\$ 6.70	
3/20	2018	PAYMENT THANK YOU	\$ (461.86)	
3/20	2018	PAYMENT THANK YOU	\$ (25,213.72)	*
3/20	2018	PAYMENT THANK YOU	\$ (95.65)	
3/20	2018	PAYMENT THANK YOU	\$ (113.04)	
3/20	2018	PAYMENT THANK YOU	\$ (419.45)	
4/4	2018	INTEREST CHARGE ON PURCHASES	\$ 204.39	
4/20	2018	NSVFA WWW.NSVFA.ORG MN	\$ 220.00	
4/23	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 171.75	
4/25	2018	PAYPAL *ADVANCEMARK 402-935-7733 CA	\$ 1,200.00	
4/25	2018	VUE*TESTING/TRAIN SVC 800-511-3478 MN	\$ 55.00	

VILLAGE OF PILGER
QUESTIONED COST CREDIT CARD TRANSACTION LISTING
 JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT B

Post Date	Statement Year	Transaction Description	Amount	
4/26	2018	PAYPAL *PAYPAL PYMT 4029357733 QC	\$ 1,684.86	
4/26	2018	PAYPAL *PP PYMT 4029357733 QC	\$ 3,100.00	
4/27	2018	LAZLO'S BREWERY AND GR LINCOLN NE	\$ 64.19	
4/30	2018	2CO.COM*NEFSMACOM 614-921-2449 OH	\$ 35.00	
5/3	2018	USPS PO 3098551056 WISNER NE	\$ 9.72	
4/18	2018	BURGER KING #2387 NORFOLK NE	\$ 21.73	
4/24	2018	USPS PO 3098551056 WISNER NE	\$ 17.80	
4/16	2018	PAYMENT THANK YOU	\$ (169.06)	
4/16	2018	PAYMENT THANK YOU	\$ (166.92)	
4/16	2018	PAYMENT THANK YOU	\$ (20.08)	
4/16	2018	PAYMENT THANK YOU	\$ (223.62)	
4/26	2018	FRGN TRANS FEE-PAYPAL *PAYPAL PYMT 40	\$ 33.69	
4/26	2018	FRGN TRANS FEE-PAYPAL *PP PYMT 40	\$ 62.00	
5/4	2018	INTEREST CHARGE ON PURCHASES	\$ 118.45	
5/8	2018	PAYPAL*ADVANCEMARK 402-935-7733 CA	\$ 4,000.00	
5/10	2018	LCC SPECIAL LICENSE 800-7478177 NE	\$ 42.75	
5/30	2018	USPS PO 3098551056 WISNER NE	\$ 47.95	
5/30	2018	PAYPAL*ADVANCEMARK 402-935-7733 CA	\$ 6,202.01	
5/31	2018	USPS PO 3098551056 WISNER NE	\$ 20.31	
6/1	2018	USPS.COM POSTAL STORE 800-782-6724 MO	\$ 141.75	
6/5	2018	PAYPAL *IN SWIM 402-935-7733 IL	\$ 226.96	
5/10	2018	CARHART DO IT BEST WAYNE NE	\$ 18.17	
5/15	2018	USPS PO 3098551056 WISNER NE	\$ 8.50	
5/22	2018	USPS PO 3098551056 WISNER NE	\$ 20.20	
5/14	2018	PAYMENT THANK YOU	\$ (5,984.86)	*
5/14	2018	PAYMENT THANK YOU	\$ (343.46)	
5/14	2018	PAYMENT THANK YOU	\$ (220.00)	
6/5	2018	INTEREST CHARGE ON PURCHASES	\$ 188.93	
6/8	2018	PAYPAL *PP PYMT 4029357733 QC	\$ 5,514.57	
6/18	2018	NATIONAL ASSOCIATION O 601-9247744 MS	\$ 40.00	
6/27	2018	QUILL CORPORATION 800-982-3400 SC	\$ 164.17	
6/27	2018	QUILL CORPORATION 800-982-3400 SC	\$ 16.04	
6/27	2018	QUILL CORPORATION 800-982-3400 SC	\$ 37.43	
6/28	2018	QUILL CORPORATION 800-982-3400 SC	\$ 33.05	
6/28	2018	QUILL CORPORATION 800-982-3400 SC	\$ 14.76	
6/29	2018	QUILL CORPORATION 800-982-3400 SC	\$ 33.78	
7/2	2018	PAYPAL *ADVANCEMARK 402-935-7733 CA	\$ 7,882.38	
7/5	2018	QUILL CORPORATION 800-982-3400 SC	\$ 21.92	
7/5	2018	QUILL CORPORATION 800-982-3400 SC	\$ 171.62	
7/5	2018	QUILL CORPORATION 800-982-3400 SC	\$ 10.68	
7/5	2018	QUILL CORPORATION 800-982-3400 SC	\$ 4.38	
6/8	2018	USPS PO 3098551056 WISNER NE	\$ 38.80	
6/27	2018	USPS PO 3098551056 WISNER NE	\$ 6.70	
6/18	2018	PAYMENT THANK YOU	\$ (226.96)	
6/18	2018	PAYMENT THANK YOU	\$ (18.17)	
6/18	2018	PAYMENT THANK YOU	\$ (42.75)	
6/18	2018	PAYMENT THANK YOU	\$ (4,236.96)	*
6/8	2018	FRGN TRANS FEE-PAYPAL *PP 40	\$ 110.29	
7/5	2018	INTEREST CHARGE ON PURCHASES	\$ 276.07	
7/6	2018	QUILL CORPORATION 800-982-3400 SC	\$ 5.98	
7/9	2018	QUILL CORPORATION 800-982-3400 SC	\$ 16.04	
7/17	2018	PAYPAL *HORIZONPOOL 402-935-7733 MN	\$ 496.00	

VILLAGE OF PILGER
QUESTIONED COST CREDIT CARD TRANSACTION LISTING
JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT B

Post Date	Statement Year	Transaction Description	Amount	
7/27	2018	PAYPAL *TRUTHFINDER 402-935-7733 CA	\$ 3.99	
7/27	2018	PAYPAL *TRUTHFINDER 402-935-7733 CA	\$ 27.78	
7/31	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 101.75	
7/31	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 71.75	
8/2	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 71.75	
8/2	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 101.75	
8/3	2018	DRI*SPYHUNTER-REGHUNTR 952-646-5288 MN	\$ 42.79	
8/1	2018	USPS PO 3098551056 WISNER NE	\$ 23.20	
7/16	2018	PAYMENT THANK YOU	\$ (717.72)	
8/6	2018	INTEREST CHARGE ON PURCHASES	\$ 367.96	
8/8	2018	USPS PO 3098551056 WISNER NE	\$ 54.23	
8/8	2018	NI DMV DLR 800-7478177 NE	\$ 3.00	
8/8	2018	NI NSP CRIME RPT 800-7478177 NE	\$ 15.50	
8/16	2018	CENTURY BUSINESS SOLUT 727-3695288 FL	\$ 91.80	
8/22	2018	PAYPAL *PAYPAL PYMT 4029357733 QC	\$ 10,133.96	
8/23	2018	WPY*SafeChoice Inc 855-4693729 CA	\$ 469.90	
8/27	2018	QUILL CORPORATION 800-982-3400 SC	\$ 150.06	
8/27	2018	QUILL CORPORATION 800-982-3400 SC	\$ 33.38	
8/29	2018	USPS PO 3098551056 WISNER NE	\$ 6.70	
8/30	2018	QUILL CORPORATION 800-982-3400 SC	\$ 13.39	
9/4	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 71.75	
9/4	2018	USPS.COM STAMP FLMNT S 800-782-6724 MO	\$ 101.75	
9/6	2018	USPS PO 3098551056 WISNER NE	\$ 7.25	
8/10	2018	PAYMENT THANK YOU	\$ (10,000.00)	*
8/20	2018	PAYMENT THANK YOU	\$ (496.00)	
8/20	2018	PAYMENT THANK YOU	\$ (725.80)	
8/22	2018	FRGN TRANS FEE-PAYPAL *PAYPAL PYMT 40	\$ 202.67	
9/6	2018	INTEREST CHARGE ON PURCHASES	\$ 322.39	
9/12	2018	BANK CARD CHECK # 33374	\$ 1,614.10	
9/24	2018	FAIRFIELD INN & SUITES KEARNEY NE	\$ 401.01	
9/24	2018	CONV CK# 33372	\$ 889.95	
9/25	2018	FEDEX 782802756164 800-4633339 TN	\$ 9.24	
9/26	2018	USPS PO 3098551056 WISNER NE	\$ 6.70	
9/26	2018	AWWA.ORG 303-347-6197 CO	\$ 192.00	
9/19	2018	PAYMENT THANK YOU	\$ (3,000.00)	*
9/19	2018	PAYMENT THANK YOU	\$ (1,975.21)	*
9/19	2018	PAYMENT THANK YOU	\$ (173.50)	
9/12	2018	PROMO TRANSACTION FEE	\$ 32.12	
9/24	2018	PROMO TRANSACTION FEE	\$ 17.71	
10/4	2018	INTEREST CHARGE ON PURCHASES	\$ 305.69	
10/9	2018	HOLIDAY INN EXPRESS BEATRICE NE	\$ 622.95	
10/9	2018	HOLIDAY INN EXPRESS BEATRICE NE	\$ 622.95	
10/12	2018	NORTHEAST COMMUNITY CO 402-3712020 NE	\$ 116.00	
10/15	2018	RAMADA COLUMBUS HOTEL COLUMBUS NE	\$ 104.17	
10/16	2018	USPS PO 3098551056 WISNER NE	\$ 9.85	
10/16	2018	FACTORYDIRECTFIL TER 855-740-0855 FL	\$ 69.30	
10/22	2018	ADOBE *EXPORTPDF SUB 800-833-6687 CA	\$ 23.88	
10/22	2018	PAYPAL*NEBRASKAVVAT 402-935-7733 CA	\$ 100.00	
10/23	2018	USPS PO 3098551056 WISNER NE	\$ 11.45	
10/23	2018	NORTON *AP1267143681 877-294-5265 CA	\$ 52.74	
10/25	2018	QUILL CORPORATION 800-982-3400 SC	\$ 112.96	
10/25	2018	MAGNATAGVISIBLESYSTEMS 315-986-3531 NY	\$ 42.23	

VILLAGE OF PILGER
QUESTIONED COST CREDIT CARD TRANSACTION LISTING
 JANUARY 1, 2012, THROUGH DECEMBER 31, 2018

EXHIBIT B

Post Date	Statement Year	Transaction Description	Amount	
10/29	2018	HILTON HOTELS 816-2219490 MO	\$ 277.27	
10/29	2018	CORNER MARKET WAHOO NE	\$ 102.30	
10/29	2018	QUILL CORPORATION 800-982-3400 SC	\$ 22.99	
10/30	2018	USPS PO 3098551056 WISNER NE	\$ 6.70	
10/19	2018	PAYMENT THANK YOU	\$ (1,245.90)	*
10/19	2018	PAYMENT THANK YOU	\$ (606.96)	
10/31	2018	PAYMENT THANK YOU	\$ (25,000.00)	*
11/5	2018	INTEREST CHARGE ON PURCHASES	\$ 255.92	
11/14	2018	PAYPAL *EXPRESSTIME 402-935-7733 FL	\$ 17.26	
11/27	2018	USPS PO 3098551056 WISNER NE	\$ 6.70	
12/5	2018	PAYPAL *OTTERBOX 402-935-7733 CO	\$ 99.98	
12/5	2018	ARC*SERVICES/TRAINING 800-733-2767 GA	\$ 200.00	
12/3	2018	LATE FEE- PAYMENT DUE ON 12/01	\$ 39.00	
12/5	2018	INTEREST CHARGE ON PURCHASES	\$ 40.70	
12/6	2018	PAYMENT THANK YOU	\$ (1,050.76)	*
12/26	2018	PAYMENT THANK YOU	\$ (200.00)	
12/26	2018	PAYMENT THANK YOU	\$ (370.45)	
12/7	2018	REVERSAL OF LATE PAYMENT FEE	\$ (39.00)	
12/7	2018	INTEREST REVERSAL	\$ (1.37)	
1/4	2019	INTEREST CHARGE ON PURCHASES	\$ 28.97	
		Total of Orange Highlighted Transactions	\$ 149,793.44	
		Additional Payment Added to Schedule	\$ 6,564.90	
		Total Questioned Credit Card Transactions	\$ 156,358.34	

Note 1: Payments denoted with an asterisk (*) were questioned by Midwest Bank; however, as the full payment may not be related to questioned costs, the APA completed an analysis by charge for more accurate figures. These items were highlighted in orange.

VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: 411 Data Center
Address: 423 Brookline Ave #195 Boston, MA 02215



Vendor: DBL 8165017 Canada Inc.
Address: 1082 Desmarchais Verdun, QC H4H 1S8



Vendor: All Purpose Bus Comm [AKA: All Purpose Business]
Address: 1320 State Rt 9 #3340 Champlain, NY 12919-5007



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: Business Pages Online [AKA: Business Pages]
Address: 2715 Blvd Langelier #7 Montreal, QC H1N 3A4



Vendor: Data Source
Address: 5901 Coastal Hwy #123 Ocean City, MD 21842



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: Define Advertising [AKA: Define Ad]
Address: 800 Ocala #300-275 Tallahassee, FL 32304



Vendor: Direct Net LLC
Address: 102 W Service Rd #218 Champlain, NY 12919-4440



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: First Choice Data
Address: 153 Boston Post Rd #119 East Lyme, CT 06333



Vendor: Future Marketing
Address: 548 Market St # 72316 San Francisco, CA 94104



Vendor: Gavin Evento [AKA: Gmevento, Gavin Evento (NADGC)]
Address: 5 Brewster St Unit 2 #115 Glencove, NY 11542



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: NADGME Gavin Evento
Address: 70 S Winooski Ave #295 Burlington, VT 05401



Vendor: General Yellow Pages [AKA: General Pages]
Address: 551 Valley Rd #376 [Alternative: #276] Upper Montclair, NY 07043



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: Info Submit
Address: 2037 Lemoine Ave #201 Fortlee, NY 07024



Vendor: Insight Marketing LLC
Address: 2637 E. Atlantic Boul #39004 Pompano Beach, FL 33062



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: Intermedia Marketing
Address: 1115 Inman Ave #327 Edison, NJ 08820



Vendor: Key Media
Address: 315 Place D'Youville #169 Montreal, QC H2Y 0A4



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

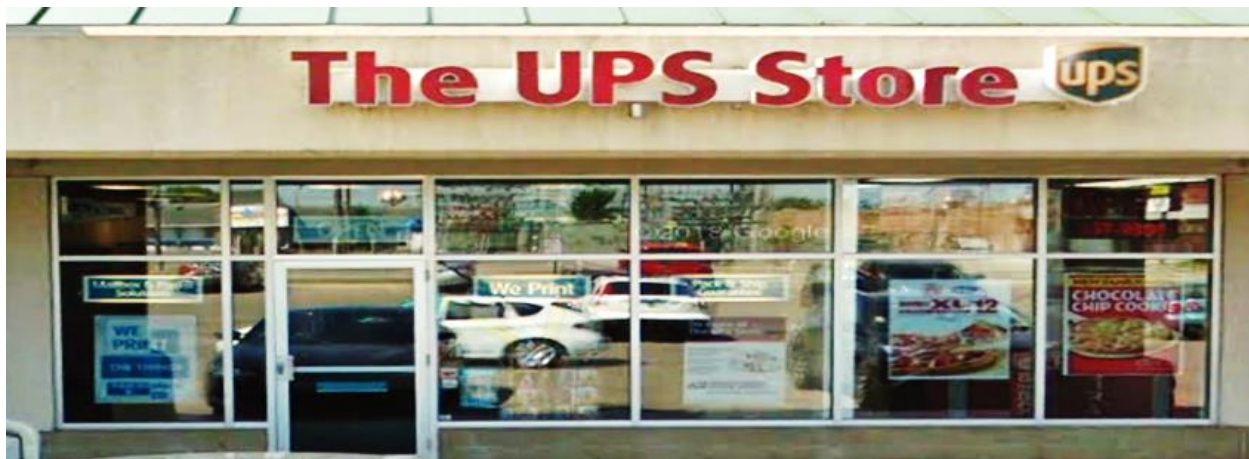
Vendor: Leading Business Solutions
Address: 8001 Castor Ave #353 Philadelphia, PA 19152-2795



Vendor: Media Pages Group
Address: 8001 Castore Ave #307 Philadelphia, PA 19152



Vendor: Mentor Media [AKA: MMI]
Address: 1100 19th Ave N #281 Fargo, ND 58102



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: My Uspages
Address: 20436 Rte 19 #620-148 Cranberry, PA 16066



Vendor: National Adv & Publish
Address: 1245 Farmington Ave #10 West Hartford, CT 06107



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: National Business
Address: 20533 Biscayne Blvd #186 Aventora, FL 33180



Vendor: Norman Theriault [AKA: Theriault, N Theriault, Theriault CCA]
Address: 3410 Victoria St #208 Lachine, QU H8T 1J5



Vendor: Pioneer Products
Address: PO Box 234001 Great Neck, NY 11023-9998



VILLAGE OF PILGER
SUSPICIOUS VENDOR ADDRESS IMAGES

ATTACHMENT A

Vendor: Premiere Alert PC
Address: 4148A Str Catherine St W Westmount, QC H3Z 0A2



Vendor: Sorwall Corp Business
Address: 6228 St Jaxques West #236 Montreal, QU H4B 1T6



Vendor: US Business Pages
Address: 6130 W Tropicana #304 Las Vegas, NV 89103



VILLAGE OF PILGER
GAVIN EVENTO – INVOICE #1

ATTACHMENT B

NORTH AMERICAN DIVISION GME COLLECTIONS INC - NADGMECOLLECTIONS.COM --1-800-922-6505
70 SOUTH WINOOSKI AVE SUITE #295
BURLINGTON VT 05401



North
American
Division

PILGER CITY HALL
KIM RAMSAY
PO.306
PILGER NE 68768
United States

3360⁰⁰
X
4

Invoice # 00620
Invoice Date 02/12/2015
Amount Due \$13,440.00

Item	Description	Unit Cost	Quantity	Line total
Directory Debt #1	411 Directory Assistance.com	19,200.00	1	19,200.00
Dir Debt #2	Synergy online services- CANCELLED- THIS INVOICE WAS SENT AT SAME TIME AS INVOICE 00542 ,WHICH WAS SETTLED BUT THIS INVOICE (DUE TO AUDIT OF OUR FILES) WAS STILL OUTSTANDING.PLEASE CALL CORPORATE OFFICE-1800-922-6505. GAVIN HILL= DIRECTOR OF COLLECTIONS-.	0.00	0	0.00
				Subtotal 19,200.00
				Discount - 30% -5,760.00
				Total \$13,440.00

Notes

AFTER VERIFICATION IT IS UNDERSTOOD THAT SYNERGY ONLINE SOLUTIONS HAS NO LONGER OFFICES IN THE UNITED STATES OF AMERICA,BUT ONLY NOW IN THE UNITED KINGDOM, (THE BILL THAT WAS POSTED TO OUR COMPANY FROM THAT COMPANY WILL BE DISREGARDED) .
THE ONLY INVOICE DUE IS FROM 411 DIRECTORY ASSISTANCE ONLINE .
THANK YOU.
G.HILL.

VILLAGE OF PILGER
GAVIN EVENTO – INVOICE #1

ATTACHMENT B

Terms

FOR SECURITY REASONS AS WELL AS A GUARANTEE OF CLOSURE OF FILE ALL CHECKS MUST BE MADE

PAYABLE TO::

GAVIN EVENTO

70 SOUTH WINOOSKI AVE

SUITE #295

BURLINGTON, VERMONT

05401

VILLAGE OF PILGER
GAVIN EVENTO – INVOICE #2

ATTACHMENT C

NORTH AMERICAN DIVISION GME COLLECTIONS INC - NADGMECOLLECTIONS@GMAIL.COM
70 SOUTH WINOOSKI AVE SUITE #295
BURLINGTON VT 05401



North
American
Division

PILGER CITY HALL
KIM NEIMAN
PO,306
PILGER NE 68768
United States

Invoice # 00633
Invoice Date 11/07/2016
Amount Due \$19,381.00

Item	Description	Unit Cost	Quantity	Line total
Directory Debt #1	411 QUICK SEARCH USA ONLINE DATA SEARCH	19,381.00	1	19,381.00
Subtotal				19,381.00
Total				\$19,381.00

Notes

FILE CLOSED,FINAL INVOICE FOUND AFTER THIS INVOICE- NUMBER 00635-,SIGNED BY OWNER OF
COMPANY, WILL FINALIZE ALL BALANCES.
THIS WILL BE SENT ON SEPARATE INVOICE DATED 12/10/2016,AND SIGNED BY OWNER TO COMPLETE AND
CLOSE ALL ACCOUNTS THAT WERE OUTSTANDING.

Terms

FILE CLOSED,PAID IN FULL.

#1430
2/12/18

VILLAGE OF PILGER
GAVIN EVENTO – INVOICE #3

ATTACHMENT D

NORTH AMERICAN DIVISION GME COLLECTIONS INC - NADGMECOLLECTIONS@GMAIL.COM
70 SOUTH WINOOSKI AVE SUITE #295
BURLINGTON VT 05401



North
American
Division

PILGER CITY HALL
KIM NEIMAN
PO,308
PILGER NE 68768
United States

Invoice # 00635
Invoice Date 12/10/2016
Amount Due \$47,979.00

Item	Description	Unit Cost	Quantity	Line total
Directory Debt #1	YELLOW MEDIA SOLUTIONS GROUP -US DIVISION-	17,763.00	1	17,763.00
Dir Debt #2	ONLINE MEDIA DATA SOLUTIONS INC	15,950.00	1	15,950.00
Dir Debt #2	SYNERGY MEDIA DIVISION INC	14,266.00	1	14,266.00

This is the Final Invoice Found in Recent Audit
No other files are left in all systems as per
owner of -North American Division GME Collections -
Signed April 10 2018 - Gavin Evento

Subtotal
Total

47,979.00
\$47,979.00

Notes

THIS IS THE FINAL INVOICE FOUND IN RECENT AUDIT. (NOTE TO CUSTOMER)- THAT THIS WILL ALSO BE SIGNED PERSONALLY BY THE OWNER OF- (NORTH AMERICAN DIVISION GME COLLECTIONS)-, TO GUARANTEE AT OWNERS LEVEL, THAT THERE WAS NO OTHER INVOICES DISCOVERED IN AUDIT AND THIS WILL BE THE FINAL INVOICE SENT. UPON RECEIPT OF PAYMENT YOU WILL RECEIVE A STAMPED COPY OF FINAL INVOICE ON FILE THAT WILL GUARANTEE CLOSURE FOR ALL FILES SENT. THIS FINAL INVOICE WAS HELD UNTIL PAYMENT FOR PREVIOUS INVOICE WAS CLEARED BY FINANCIAL INSTITUTION.

Terms

PAYABLE UPON RECEIPT. LETTER STATING FILE IS CLOSED WILL FOLLOW UPON RECEIPT OF PAYMENT FOR ALL AFFILIATED COMPANIES.
FOR SECURITY REASONS AS WELL AS A GUARANTEE OF CLOSURE OF FILE.
ALL CHECKS MUST BE MADE PAYABLE TO:::

GAVIN EVENTO
70, SOUTH WINOOSKI AVE, SUITE #295
BURLINGTON, VERMONT
05401

VILLAGE OF PILGER MARCH 9, 2015, BOARD MINUTES AND CLAIMS

ATTACHMENT E

PILGER VILLAGE BOARD

A meeting of the Village of Pilger Board of Trustees was held on March 9, 2015 in the Village Clerk's Office. Those present were Chair James Duncan, and Trustees Kory Koehlmoos, Dennis Wolverton, Dustin Topp, and Austin Lampman. Also present were many residents and interested parties, Village Attorney Tom Donner, and Village Employees Joleen Jensen, Kenneth Wiechman, and Kimberly Neiman.

Chair Duncan called the meeting to order at 7:00 p.m., opened the Public Hearing for the One & Six Year Road Plan, and informed all in attendance that a copy of the Nebraska Open Meetings Act is posted on the wall at the back of this room and is accessible to members of the public.

Wolverton motioned, seconded by Koehlmoos, to approve the minutes from the February 9, 2015 meeting.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

Koehlmoos motioned, seconded by Topp, to approve the February Treasurer's Report.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

Lampman motioned, seconded by Wolverton, to approve the payment of the bills listing of \$16,534.07; the additional bills listings including Library Bills of \$1,145.11; Tornado Insurance Advance of \$1,169.52; FEMA bills of \$1,344.55; manual checks written from 2/10/2015 to 3/9/2015 in the amount of \$764.22; and payroll check totals and checks pertaining February payrolls in the amount of \$10,093.11.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

One Zoning permits application was forwarded by the Planning Commission with recommendation for final approval. The board reviewed it and the following motion was made:

Wolverton motioned, seconded by Topp, to approve the zoning permit application for the Village Clerk's Office/Maintenance Shop at 220 N Main Street.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

Neiman reported on the meeting with the NE APA with the Planning Commission concerning the updating of the Comprehensive Plan and Zoning Ordinance. Will need two VB members to sit on committee - Lampman and Duncan volunteered.

Neiman updated the board on the following FEMA projects: safe room grant; paperwork; street project bid docs; bid docs for clerk's office/maintenance building; and debris site cleanup.

Craft's Construction agreement was reviewed. After discussion, the board directed Donner to draft a letter to Craft's requesting them to add a retainage of 10%, and a completion date of September 30, 2015 and resubmit the agreement.

Lampman motioned, seconded by Wolverton, to terminate the lease between the Village of Pilger and Chair Duncan for the property located where his house will be built.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

Angela Denton was on hand to discuss fund raising for various organizations and a plan for the week end of June 12, 13, & 14th - the one weekend before the one year anniversary of the tornado.

Denton also reported on the rebuild Pilger steering committee and their desire to have a VB member attend the meetings - Koehlmoos volunteered.

Joe Ferguson was on hand to discuss a Community Center/Senior Center/Media Room/Kitchen/etc with the board. Items discussed included: proposed size; endowments for future expenses; a capitol campaign; DED grant funds; possible donation of building materials; a non-profit for donations to funnel thru; pledges; and layout of building. After further discussion, Koehlmoos motioned, seconded by Wolverton, for the village to take ownership of the center contingent upon if there is enough funding through a capital campaign for construction and an adequate endowment for foreseeable operational costs.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

Linda Hewitt addressed the board informing them that the senior center only has \$105,000 in insurance funds and needs to have a center before people quit coming and there isn't one.

In Streets and Alleys, Wiechman reported that he met with Steve Rasmussen from the NE forestry service concerning two possible areas for street trees - the south side of W 2nd Street and the west side of N Stanton Street (old pool area). Lampman motioned, seconded by Topp, to apply for fleet fuel cards that can be used in Wisner and Stanton for the Village vehicles.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

In Water Works, hydrant flushing will take place this Thursday and Friday; a grant from NE HHS will be used to GPS the water system; and the broken hydrants will be paid for out of FEMA funds. The board reviewed the NE WARN paperwork - it's like a mutual aid for water operators that need help with equipment and staff during emergencies - Koehlmoos motioned, seconded by Lampman, to enter into the NE WARN agreement.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

In Waste Water, minor repairs were done on the lift station generator.

In Solid Waste, payment still hasn't been received for a semi load of recyclables sold a couple months ago.

In Parks & Rec, an ad for 2015 pool staff was reviewed and will be placed in the Wisner paper and posted in town. Working with the school for the 5th and 6th graders to still be involved with Arbor Day.

In Library, the wording for the flag plaque was looked over with the only suggestion being to remove "little".

In Fire Department, working on plans, and working towards being operational in two months. Fireworks were discussed - Topp motioned, seconded by Lampman, to direct Neiman to give approval of peddler applications if all required paperwork, including insurance, is submitted.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

In Nuisance Property, Abandoned Vehicles, and Animal Control, after discussion on the John Osborne property, Lampman motioned, seconded by Koehlmoos, to direct Donner to take action to deal with the nuisance located at 149 N Main Street.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

A lengthy discussion was held on various nuisance properties. Koehlmoos motioned, seconded by Topp, to investigate and identify nuisance properties and to direct Donner to contact the owners of such property to advise them of possible future ramifications and alternatives that are potentially available.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

Duncan and Wolverton volunteered to assist with identifying the above mentioned structures with the assistance of a couple of the planning commission members.

The many dogs located at one address on East Oak Street were discussed. Since the dogs are not located within the village limits they cannot be cited for ordinance violations except for dogs running at large if they run within the village. Various remedies were discussed with Donner offering to speak to the Stanton Co Sheriff office.

In Employee Issues, Mike Wolverton passed his certification class and testing for pest control. Koehlmoos motioned, seconded by Topp, to approve a 25 cent raise for Wolverton due to the additional certification.

Rollcall: Yeas: Wolverton, Koehlmoos, Topp, Lampman.

Nays: None, motion carried.

In Correspondence, an upcoming VB and PC training will be held on April 7th immediately following the PC meeting; and USDA will be having an informational meeting on their programs sometime in April.

There being no further business before the board, Chair Duncan adjourned the meeting at 8:35 p.m. until the joint training on April 7, 2015.

Kimberly Neiman, Village Clerk/Treasurer
James Duncan, Chair

VILLAGE OF PILGER, FEBRUARY CLAIMS

Barco, wtr flags/paint, \$98.61; Coop, fuel & misc, \$390.00; Cornhusker Press, dog license tags, \$78.63; Cornhusker trucks, coolant for LS, \$50.42; Cummins Central Power, lift station generator heater part, \$117.55; DHHS, pool permit, \$40.00; Electronic Federal Tax Payment, quarterly payroll taxes, \$3,481.04; Enterprise Electric, parts, \$244.80; Fort Dearborn, 1/d life insurance, \$30.96; Guardian, emp dental/vision, \$211.62; In Contact, long distance, \$20.84; LEAF, copier, \$87.33; Linweld, oxygen, \$15.12; Master Level Controls, parts, \$260.66; Midwest Bank, LARM loan pymt, \$1,965.86; Midwest Bank, water tower loan, \$3,391.37; Midwest Bank Card, fuel/stamps, \$419.90; NE Dept of Revenue, sales tax, \$420.21; NE DOL/Boiler program,

boiler inspection, \$18.00; NE Public Health, water testing, \$15.00; One-Call Concepts, locates, \$9.60; Pilger Library, monthly allotment, \$150.00; Safeguard Business system, annual acct mail plan, \$424.95; Scheer's Ace, parts, \$59.48; SCPPD, electric, \$3,620.88; Verizon, cell phones, \$229.66; Waste Connections, rolloff hauling, \$384.10; Western Office, supplies, \$37.90; Wisner Auto, supplies, \$27.76; Wisner News Chronicle, publications, \$148.81; Wisner True Value, supplies, \$83.01

TOTAL \$16,534.07

VILLAGE OF PILGER ADDITIONAL BILLS LISTING FOR MARCH 9, 2015 BOARD MEETING

Tornado Insurance Advance; Williams Scotsman, temp office, \$464.56; Mobile Mini, storage units, \$375.69; HD Supply, water meters difference, \$31.77; Mullen Signs, trans station sign, \$110.00; Pollard Pumping, porta potty office, \$187.50

TOTAL \$1,169.52

LIBRARY
Walmart, supplies & DVD's, \$79.34; Amazon, books, \$375.38; TRLS, workshop, \$20.00; Max Schroeder, shelves, \$650.00; Popular Mechanics, mag renewal, \$12.00; Teeeco, water, \$8.39

TOTAL \$1,145.11

FEMA FUNDS
HD Supply, curb box & parts, \$134.55
TOTAL \$134.55

VILLAGE OF PILGER MANUAL CHECKS & P/R TOTALS FOR MARCH 9, 2015 BOARD MEETING

MANUAL CHECKS (2/10/2015 - 3/9/2015)
One Call Concepts, locates, \$38.20; NNSWC Landfill, solid waste dump, \$456.74; N T & T, phone, \$66.80; BHE, gas service, \$62.36; NENEDD, JHR admin fees, \$60.00; Constellation Energy, gas service, \$80.12
TOTAL \$764.22

**PAYROLL CHECK TOTALS & CHECKS
PERTAINING TO PAYROLLS FOR
FEBRUARY 2015**
multiple, employees, payroll checks net total, \$3,519.83; Ameriprise Financial, employee SRA, \$260.48; multiple, employees, health ins premium, \$2,157.89; multiple, employees, payroll checks net total, \$3,876.33; Ameriprise Financial, employee SRA, \$278.58
TOTAL \$10,093.11

AWESOME NIAGARA FALLS

6 DAYS \$889

ONLY \$1,000 (Single only \$1,000)

Or Choose From JUNE 1-6, 2015 OR JUNE 22-27, 2015

Per Person from OMAHA, LINCOLN, NORFOLK & FREMONT, WILMOT & DES MOINES, IOWA

TOUR INCLUDES:

- 10 Meals
- 5 Nights
- Deluxe Motor Coach
- Professionally Escorted
- Floral Clock

ALL AGES DISCOUNT COUPON (50 & Over)

Coupon must be presented by June 16, 2015 or June 27, 2015

- Botanical Gardens
- Hornblower Niagra Cruises (Family Maid of the Mist)
- Skylon Tower
- Naval & Military Park
- Tour of Buffalo, NY & the US side of Niagara
- Niagara Gorge
- Niagara Falls Scenic Trolley
- Goat Island
- Terrapin Point
- Cave of the Winds
- Aquarium of Niagara

with \$50 discount

Now only \$839!

Single only \$1039 Or Choose From

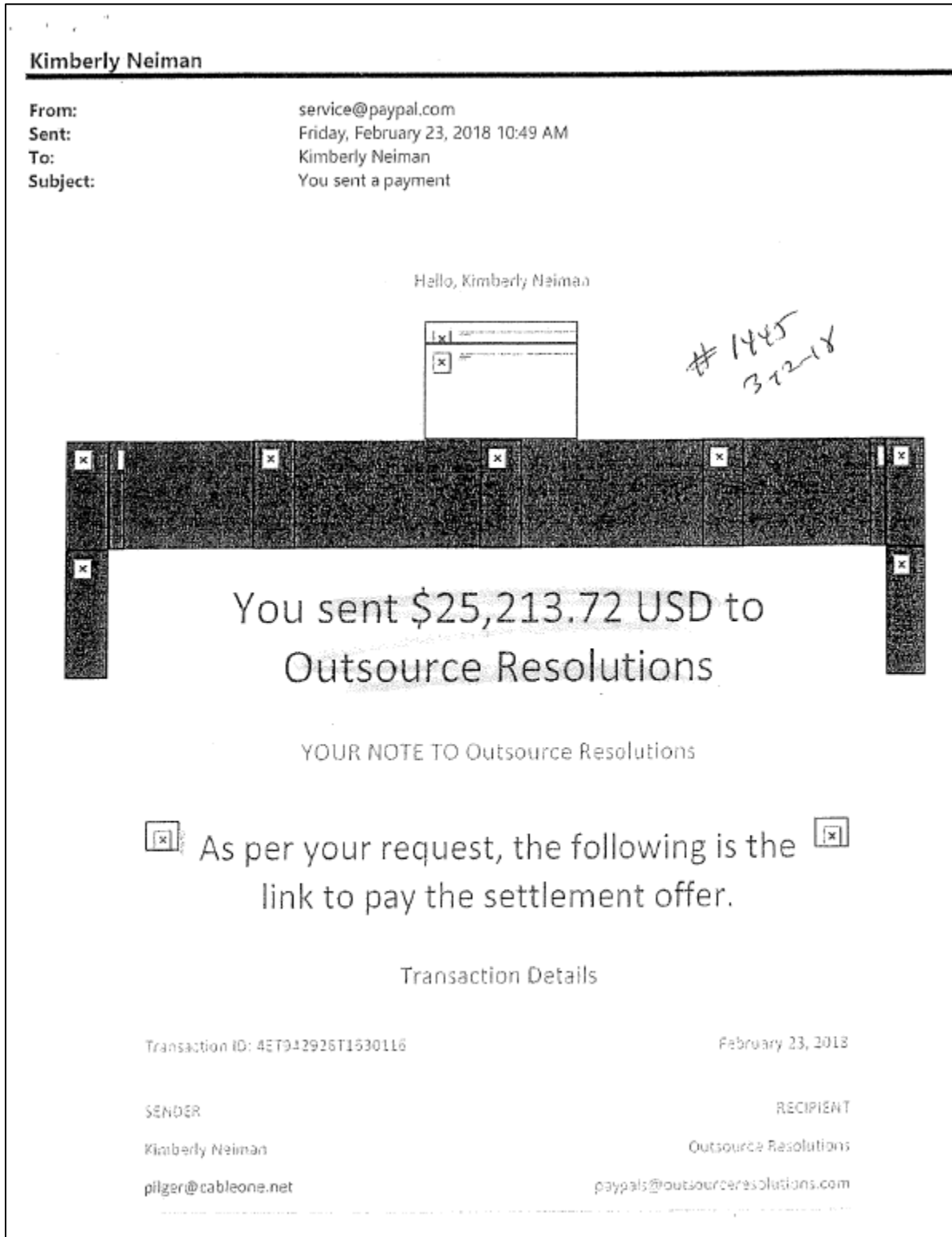
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VILLAGE OF PILGER
PAYPAL TRANSACTION EXAMPLE

ATTACHMENT F



Note: The following invoices are related to this payment; however, as the \$25,213.72 is a settlement, as noted above, the invoices will not total the amount paid.

VILLAGE OF PILGER
PAYPAL TRANSACTION EXAMPLE

ATTACHMENT F



Advertisement Advantage

Please make payment to our Accounts Receivable firm
8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8
Toll Free 844-887-2347

Invoice No	500298	Bill To / Ship To:
		Pilger City Hall Attn: Kim Ramsay 220 North Main Street Pilger NE 68768

Date	Customer ID	Terms	Tax ID#
11/26/2015	4023963563	5% 10 Net 30 Days	

Quantity	Description	Unit Price	Total
1	Advertisement Advantage Directory	6942.32	6942.32
1	Transfer Fees	148.51	148.51
26	Interest	114.96	2988.96

Please make payment
8165017 Canada Inc
7220 rue Cordner, Lasalle, Quebec H8N 2W8
Toll Free 844-887-2347

TERMS AND CONDITIONS

- Payment due 30 days from invoice date
- Cancellation only within 10 business days of this invoice date
- All Cancellations are subject to a cancellation fee of \$114.96
- Collection costs are applicable to all outstanding accounts

Subtotal	10079.79
Gst Tax	0
Pst Tax	0
Interest	
Total To Pay	10079.79

Remittance
<p>Please make payment to our Accounts Receivable firm 8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8 Toll Free 844-887-2347</p> <p>Invoice No: 500298 Balance Due: 10079.79</p>

VILLAGE OF PILGER
PAYPAL TRANSACTION EXAMPLE

ATTACHMENT F



FACTURE /
INVOICE
143023 11/17/2015

Company Directory Solutions

Bill To / Ship To:

Pilger City Hall
220 North Main Street
Pilger NE
68768
Attn: Kim Ramsay
Tel: (402) 396-3563

Product	DESCRIPTION	Prix Price	Total Totale
	Solutions American Directory	7,754.99	7,754.99
	Transfer Fees	148.51	148.51
	Interest	115.42	3,000.92

Please make payment

8165017 Canada Inc

7220 rue Cordner, Lasalle, Quebec H8N 2W8
Toll Free 844-887-2347

Sous total / Subtotal	10,904.42
Manutention / Handling	
T.P.S. / G.S.T. 123689526	0.00
T.V.P. / P.S.T. 8956839	0.00
Interest	
Total To Pay	10,904.42

Purchase Order:

• Payment due 30 days from date of invoice

Please make payment to our Accounts Receivable firm
8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8
Toll Free 844-887-2347

VILLAGE OF PILGER
PAYPAL TRANSACTION EXAMPLE

ATTACHMENT F



Invoice

25328

Global Internet Directory

Invoice No	25328	Bill To / Ship To:
		Pilger City Hall Attn: Kim Ramsay 220 North Main Street Pilger NE 68768

Date	Customer ID	Terms	Tax ID#
03/03/2016	4023963563	5% 10 Net 30 Days	2586958962514

Quantity	Description	UNIT PRICE	Total
1	Global Business Registry	9859.63	9859.63
1	Transfer Fees	148.51	148.51
21	Interest	92.06	1933.26
<p>Please make payment 8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8 Toll Free 844-887-2347</p>			

TERMS AND CONDITIONS

- Payment due 30 days from invoice date
- Cancellation only within 10 business days of this invoice date.
- All Cancellations are subject to a cancellation fee of \$187.62
- Collection costs are applicable to all outstanding accounts

Subtotal	11941.4
Gst Tax	0
Pst Tax	0
Interest	
Total To Pay	11941.4

<p>Please make payment to our Accounts Receivable firm 8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8 Toll Free 844-887-2347</p>	<p>Invoice No: 25328 Balance Due: 11941.4</p>
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VILLAGE OF PILGER
PAYPAL TRANSACTION EXAMPLE

ATTACHMENT F



North American Marketing

Please make payment to our Accounts Receivable firm
8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8
Toll Free 844-887-2347

Invoice

102211

Invoice No	102211	Bill To / Ship To:
		Pilger City Hall Attn: Kim Ramsay 220 North Main Street Pilger NE 68768

Date	Customer ID	Terms	Tax ID#
02/02/2016	4023963583	5% 10 Net 30 Days	2586958962514

Quantity	Description	Unit Price	Total
1	American Business Directory	6785.27	6785.27
1	Transfer Fees	148.51	148.51
23	Interest	74.95	1723.85
<p style="text-align: center;">Please make payment 8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8 Toll Free 844-887-2347</p>			

TERMS AND CONDITIONS

- Payment due 30 days from invoice date
- Cancellation only within 10 business days of this invoice date.
- All Cancellations are subject to a cancellation fee of \$187.62
- Collection costs are applicable to all outstanding accounts

Subtotal:	8657.63
Gst Tax	0
Hst Tax	0
Interest	
Total To Pay	8657.63

<p>Please make payment to our Accounts Receivable firm 8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8 Toll Free 844-887-2347</p>	<p>Invoice No: 102211 Balance Due: 8657.63</p>
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VILLAGE OF PILGER
PAYPAL TRANSACTION EXAMPLE

ATTACHMENT F



Invoice No	70228	Bill To / Ship To:
		Pilger City Hall Attn: Kim Ramsay 220 North Main Street Pilger NE 68768

Date	Customer ID	Terms	Tax ID
10/14/2015	4023963563	5% 10 Net 30 Days	

Quantity	Description	Unit Price	Total
1	Ua Business Directory Registry Listing	6375.86	6375.86
1	Transfer Fees	148.51	148.51
27	Interest	91.42	2468.34
<p>Please make payment 8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8 Toll Free 844-887-2347</p>			

TERMS AND CONDITIONS

- Payment due 30 days from invoice date
- Cancellation only within 10 business days of this invoice date
- All Cancellations are subject to a cancellation fee of \$191.42
- Collection costs are applicable to all outstanding accounts

Subtotal	8992.71
Gst Tax	0
Pst Tax	0
Interest	
Total To Pay	8992.71

Please make payment to our Accounts Receivable firm 8165017 Canada Inc 7220 rue Cordner, Lasalle, Quebec H8N 2W8 Toll Free 844-887-2347		Invoice No:	70228
		Balance Due:	8992.71