



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov

PO Box 98917

State Capitol, Suite 2303

Lincoln, Nebraska 68509

402-471-2111, FAX 402-471-3301

auditors.nebraska.gov

October 21, 2026

Roger Garcia, Chairperson
Douglas County Board of Commissioners
1819 Farnam Street, LC2
Omaha, NE 68183

Dear Chairperson Garcia:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding the apparent failure of the Douglas County (County) Garage – located at 15445 West Maple Road in Omaha, Nebraska – to remit to the County Treasurer money earned from the sale of County-owned scrap; instead, those funds were alleged to have been expended for the personal gain of Garage employees. Additionally, it was reported that County time and resources were used to perform maintenance on vehicles owned by Garage employees. As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA obtained financial records and other relevant documentation from the County. Based on the outcome of this preliminary planning work, including an analysis of the information obtained, the APA has determined that a separate financial audit or attestation is unnecessary at this time, as the County is audited on an annual basis.

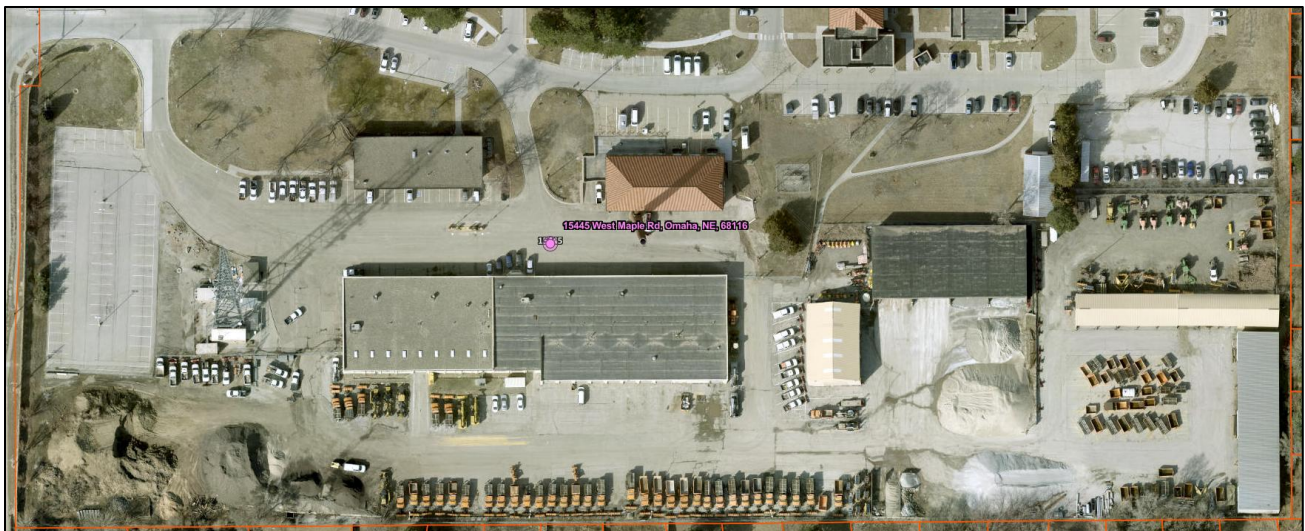
Nevertheless, during the course of the preliminary planning work, the APA noted certain issues that merit corrective action.

Background Information

The County is a political subdivision established under and governed by the laws of the State of Nebraska. The County Board of Commissioners (Board) is the governmental body responsible for exercising financial accountability and control over activities relevant to the operations of the County. Board members are elected by the public and have broad decision-making authority, including the power to levy taxes, the ability to exert significant influence over all County operations, and the primary responsibility for related fiscal matters.

The County Garage is a division of the County Purchasing Department and primarily responsible for maintaining the County's fleet of vehicles, employing a number of mechanics who perform repairs and maintenance on automobiles, light trucks, and equipment under the direction of the Garage Supervisor. As mentioned previously, the facility itself is located at 15445 West Maple Road in Omaha, Nebraska, adjacent to several other County buildings.

An image of the Garage facility, taken from the Omaha – Douglas County Geographic Information Systems (GIS) website (<https://maps.dogis.org/>), is provided below:



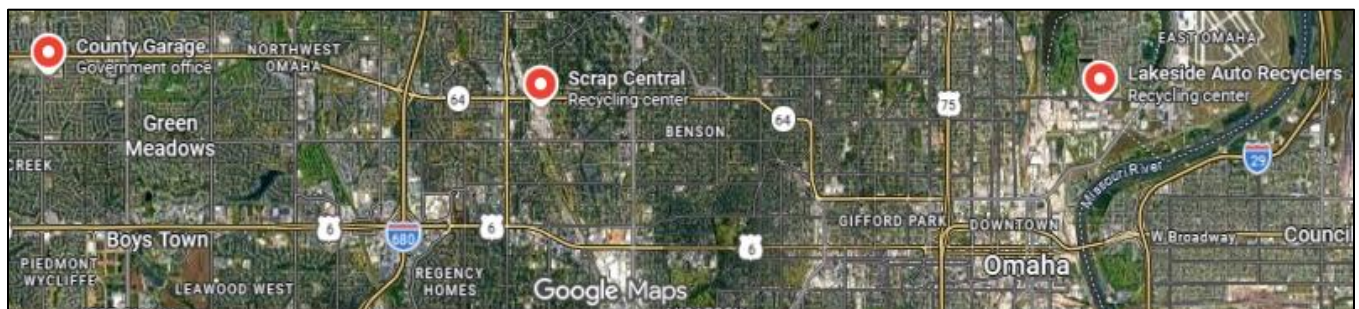
The following comments and recommendations, which have been discussed with the appropriate members of the County and its management, are intended to improve internal control or result in other operating efficiencies.

Comments and Recommendations

1. Failure to Remit and Alleged Misuse of County Scrap Proceeds

The APA received concerns that County Garage employees failed to remit to the County Treasurer proceeds received from the sale of County-owned scrap to two nearby recycling centers. Instead, the employees allegedly pocketed the funds, using them to purchase food and other personal items.

The County's scrap material was supposedly sold to both Scrap Central Inc. in Omaha, Nebraska, and Lakeside Auto Recyclers in Carter Lake, Iowa. The locations of the County Garage, along with those of the two recycling centers, are shown in the map image below:



In response to the concerns received, the APA contacted the two recycling centers, obtaining a listing of all payments from those businesses to the County through its different departments and divisions, including the County Garage, during the period July 1, 2024, through June 30, 2026. The APA also obtained from the County documentation to support all proceeds from the sale of County scrap that were remitted to the County Treasurer's office during that same period. The documentation acquired by the APA from Scrap Central Inc. and Lakeside Auto Recyclers is included herein as **Attachments A** through **B**, respectively.

According to the above information, the County Garage appears to be the only County department or division that exclusively receives cash payments for scrap sold to these two recycling centers. An image of the receipt ticket for one such sale is shown below:

 Scrap Central Inc 2728 N 85th Street Omaha, NE 68134 402-393-6620		Customer: 108698 DOUGLAS COUNTY GARAGE	
ID Number:			
Ticket: 311018	Weigh In: 4/16/2026 9:48:18 AM	Weigh Out: 4/16/2026 9:56:31 AM	Operator: Mindy L.
Commodity	Gross	Tare	Net
Cast Iron	9,960	8,340	1,620
			Price
			165.0000/NT
			TOTAL \$
			133.65
			Ticket Total 133.65
No. of Tickets: 1			
Payment Method: Cash			
			Total Paid: \$133.65

A detailed comparison of the payments that the two recycling centers made to the County and the amounts remitted to the County Treasurer is provided in **Exhibit 1** herein. That comparison reveals that the County Garage appears to be the only County department or division that failed to remit the scrap sale proceeds to the County Treasurer.

The table below shows all the payments made by the two recycling centers to the County Garage during the period examined:

Date	Recycling Center	Customer	Scrap Type	Check #	Amount Paid
8/7/2024	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$110.00
12/12/2024	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$182.70
3/3/2025	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$140.80
4/24/2025	Lakeside Auto Recyclers	GARAGE	Cast Steel	Note 1	\$149.00
12/26/2025	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$123.25
4/16/2026	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$133.65
Total					\$839.40

Note 1: The information provided by Lakeside Auto Recyclers did not specify the payment type.

As shown in the above table, the two recycling centers paid the County Garage a total of \$839.40 during the period examined. However, none of that money appears to have been remitted to the County Treasurer. Representatives of the County Treasurer's office informed the APA, moreover, that they have no recollection of ever receiving cash from the Garage for the sale of scrap.

On September 9, 2026, the APA contacted John Solano II, the Fleet Manager of the County Garage, to discuss the concerns and obtain documentation regarding the cash receipts and disbursements at issue. Mr. Solano informed the APA that he utilizes the cash obtained from the sale of scrap to pay for vehicle registration costs for vehicles owned by the County, which is one of his job responsibilities. He stated that this process is done in cash because it can be completed in a day, whereas the alternative process of completing a Requisition and Purchase Order could take three to four weeks. He also informed the APA that there would be no documentation regarding the receipts and disbursements of cash because no log is maintained by the County Garage, and the processes for disposing of the scrap and handling the resulting cash proceeds are not formalized in written policies or procedures. According to Mr. Solano, the only other proceeds received by the Garage come from the sale of County-owned vehicles and equipment at auction, though the auction proceeds are received through check, not cash.

The APA verified that, between July 1, 2024, and June 30, 2026, a total of 85 registrations for County-owned vehicles and equipment were completed, totaling \$1,291 – with all but one of them being paid for in cash. Without a cash log or other form of documentation, however, there is no way to verify that the cash proceeds from the sale of scrap were used to pay for these registration costs, nor can the current cash balance on hand at the Garage be determined.

Monies earned from the sale of County property, including scrap, are required to be remitted to the County Treasurer under Neb. Rev. Stat. § 23-1601(1) (Reissue 2022), which states the following:

It is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived and by any method of payment provided by section 77-1702, and all other money which is by law directed to be paid to him or her. All money received by the county treasurer for the use of the county shall be paid out by him or her only on warrants issued by the county board according to law, except when special provision for payment of county money is otherwise made by law.

Furthermore, when such funds are not remitted to the County Treasurer, and there is no formal process for documenting and tracking the receipt and use thereof, such lack of procedures creates an environment conducive to the potential misuse or misappropriation of County monies. This may give rise also to serious concerns regarding possible theft or violations of the Nebraska Political Accountability and Disclosure Act, which is set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,142 (Reissue 2021; Cum. Supp. 2024; Supp. 2025; 2026 Neb. Laws, L.B. 904, §§ 1-4; 2026 Neb. Laws, L.B. 905, § 24; 2026 Neb. Laws, L.B. 948, § 10; 2026 Neb. Laws, L.B. 986, §§ 1-2; 2026 Neb. Laws, L.B. 1075, §§ 44-64; 2026 Neb. Laws, L.B. 1096, § 7).

Good internal controls require procedures to ensure that funds received from the sale of County property are remitted promptly to the County Treasurer.

Without such procedures, there is an increased risk for not only loss or misuse of County funds but also noncompliance with State statute.

We recommend the County implement procedures to ensure all funds received from the sale of County property are remitted promptly to the County Treasurer. We recommend further that the County consider taking appropriate action to recover or otherwise account for any proceeds obtained from the sale of County property but not yet remitted to the County Treasurer.

County Purchasing Department Response:

The Department acknowledges the Auditor's concern that monies earned from the sale of scrap metal were not remitted to the County Treasurer as required under Neb. Rev. Stat. § 23-1601(1) (Reissue 2022). While the Department denies that any cash funds were used by Department employees for personal expenses, the Department agrees these scrap metal proceeds should be remitted to the County Treasurer. Effective immediately, the County Garage will only accept check payments from the scrap facility and those checks will be deposited with the Douglas County Treasurer. The remaining cash from the sale of scrap metal in the County Garage vehicle registration fund will be immediately deposited with the Douglas County Treasurer. Further, the County Garage will implement a written departmental policy for the handling of scrap metal, to include the proper storage of scrap metals, the appropriate recycling procedure and depositing of proceeds checks with the Douglas County Treasurer.

2. Alleged Personal Use of County Resources

In addition to being informed of the County Garage's apparent failure to remit the proceeds of County scrap sales to the County Treasurer, the APA was told that County Garage employees work on their personal vehicles while on County time. In support of this allegation, the APA received several images purporting to show County Garage employees working on personal vehicles inside of the garage. One such image is shown below:



The other images provided to the APA have been included as **Attachment C** herein.

From these images, as well as information obtained from the Nebraska Department of Motor Vehicles' automobile registration and title system, VicToRy, the APA identified the vehicles being serviced as belonging to certain County Garage employees. The personal work done on the employees' vehicles has been occurring allegedly since at least 2024.

According to County representatives, the County Garage does have an unwritten policy allowing employees to use their personal time, such as breaks and lunches, to work on their own vehicles in the Garage. Those representatives claimed to be unaware of any violations of that policy, however. The APA was informed also that Garage employees are expected to know and are well aware that any use of County materials, such as fluids or parts, is not allowed. Nevertheless, employees were allowed periodically to utilize County time to do quick things, such as diagnose their own vehicles or other County employees' vehicles, while working on County time. This practice was described as a way to reward Garage employees for working hard and to help build relations without impacting other County Garage functions.

One of the images provided to the APA was identified by County representatives as being of a County Garage employee who was permitted to take an entire vacation day to work on his personal vehicle in the Garage. County Garage employees are also allowed to take tires from the recycling bin behind the facility for use on their personal vehicles because the County would have to pay \$2 per tire otherwise for recycling services.

As with the handling of scrap sale proceeds, however, the County Garage lacked a formal, documented policy outlining what constitutes acceptable use of the County's equipment and resources by employees. This lack of guidance could lead to similar statutory concerns regarding the Nebraska Political Accountability and Disclosure Act (Act). For instance, Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2021) of the Act prohibits a public official or employee from using or authorizing the use of "personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures" or using "such items, other than compensation provided by law, for personal financial gain."

Good internal controls require procedures to ensure that County property and resources, including the County Garage and its equipment, are not used for the improper personal gain of County Garage employees.

Without such procedures, there is an increased risk for not only loss of, or damage to, County equipment but also violations of State statute.

We recommend the County implement procedures to ensure County property and resources, including the County Garage and its equipment, are not used for improper personal gain.

County Purchasing Department Response:

The Department acknowledges the Auditor's concern that County employees were allowed to use County equipment and resources for non-County purposes. The Department agrees that County property and resources, including the County Garage and its equipment, should not be used for the improper personal gain of County employees. Effective immediately, the County Garage bans the personal use of County Garage resources for non-County vehicles, including County facilities, equipment, scrap tires, supplies, or any items deemed to be County property. Further, the County Garage will implement a written departmental policy banning such use.

* * * * *

County Purchasing Department Overall Response:

Findings identified through this audit will be used to evaluate whether additional policy clarification, procedural changes, or staff training are needed. The Department is committed to using this audit as an opportunity to strengthen its policies, procedures, internal controls, and practices.

* * * * *

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use the knowledge gained during our work to make comments and recommendations that we hope will be useful to the County.

Draft copies of this letter were furnished to the County to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time.

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

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

Audit Staff Working on this Examination:

Craig Kubicek, CPA, CFE – Deputy Auditor
Mason Culver – Auditor-In-Charge
Caden Janak – Examiner

Sincerely,



Craig Kubicek, CPA, CFE
Deputy Auditor
Auditor of Public Accounts
Room 2303, State Capitol
Lincoln, NE 68509
Phone (402) 471-3686
craig.kubicek@nebraska.gov

DOUGLAS COUNTY GARAGE
Scrap Central Inc. Documentation
July 1, 2024, through July 23, 2026

Attachment A

Scrap Central Inc
2728 N 85th Street
Omaha, NE 68134

Purchases By Receipt

Tickets Paid between 7/1/2024 and 12/31/2025

Selected by Pay Customers

Run Date: 7/27/2026

Run Time: 12:42 PM

Page: 1

Selected Parameters

Yard	Scrap Central Inc
Customers	Many Customers
Account Managers	All
Account Types	All

Show All Detail

Scrap Central Inc

100590: DOUGLAS COUNTY ENGINEERS

Ticket #	Closed Date	Commodity	Net Weight	Quantity	Price	Total
Receipt #: 266249  271435	Paid Date: 10/11/2024 10/11/2024	Shreddables	5,540.0 LB	0	\$150.0000/NT	\$415.50 \$415.50
Receipt #: 280794  286873	Paid Date: 5/1/2025 5/1/2025	Shreddables	5,610.0 LB	0	\$130.0000/NT	\$364.65 \$364.65
Receipt #: 284771  291189	Paid Date: 6/17/2025 6/17/2025	Shreddables	4,180.0 LB	0	\$125.0000/NT	\$261.25 \$261.25
Receipt #: 287099  293618	Paid Date: 9/11/2025 9/11/2025	Shred Delivered	9,690.0 LB	0	\$125.0000/NT	\$605.63 \$605.63
Receipt #: 291161  297952	Paid Date: 10/29/2025 10/29/2025	Shred Delivered	5,480.0 LB	0	\$115.0000/NT	\$315.10 \$315.10
Receipt #: 295432  302444	Paid Date: 12/29/2025 12/29/2025	Shred Delivered	7,840.0 LB	0	\$125.0000/NT	\$490.00 \$490.00
DOUGLAS COUNTY ENGINEERS Total :			38,340.0 LB	0.0		\$2,452.13

113035: DOUGLAS COUNTY ENVIRONMENTAL SERVICES

Ticket #	Closed Date	Commodity	Net Weight	Quantity	Price	Total
Receipt #: 258195  262977	Paid Date: 7/8/2024 7/8/2024	Shreddables	3,460.0 LB	0	\$150.0000/NT	\$259.50 \$259.50
Receipt #: 259861  264714	Paid Date: 7/26/2024 7/26/2024	Shreddables	3,180.0 LB	0	\$150.0000/NT	\$238.50 \$238.50
DOUGLAS COUNTY ENVIRONMENTAL SERVICES Total :			6,640.0 LB	0.0		\$498.00

108698: DOUGLAS COUNTY GARAGE

Ticket #	Closed Date	Commodity	Net Weight	Quantity	Price	Total
Receipt #: 260773  265654	Paid Date: 8/7/2024 8/7/2024	Iron	1,100.0 LB	0	\$200.0000/NT	\$110.00 \$110.00
Receipt #: 271056	Paid Date: 12/12/2024					\$182.70

DOUGLAS COUNTY GARAGE
Scrap Central Inc. Documentation
July 1, 2024, through July 23, 2026

Attachment A

Scrap Central Inc
2728 N 85th Street
Omaha, NE 68134

Purchases By Receipt

Tickets Paid between 7/1/2024 and 12/31/2025

Run Date: 7/27/2026

Run Time: 12:42 PM

Page: 2

Selected by Pay Customers

Ticket #	Closed Date	Commodity	Net Weight	Quantity	Price	Total
 276520	12/17/2024	Iron	1,740.0 LB	0	\$210.0000/NT	\$182.70
Receipt #: 275858 Paid Date: 3/3/2025 Payment Method: Cash \$140.80						
 281657	3/3/2025	Iron	1,280.0 LB	0	\$220.0000/NT	\$140.80
Receipt #: 295300 Paid Date: 12/26/2025 Payment Method: Cash \$123.25						
 302318	12/26/2025	Iron	1,700.0 LB	0	\$145.0000/NT	\$123.25
DOUGLAS COUNTY GARAGE Total :			5,820.0 LB	0.0		\$556.75
104176: DOUGLAS COUNTY HIGHWAY DEPARTMENT						
Ticket #	Closed Date	Commodity	Net Weight	Quantity	Price	Total
Receipt #: 263240 Paid Date: 9/6/2024 Payment Method: Check # 35575 \$416.40						
 268203	9/6/2024	Shreddables	6,940.0 LB	0	\$120.0000/NT	\$416.40
Receipt #: 268586 Paid Date: 11/8/2024 Payment Method: Check # 36482 \$1,339.20						
 273901	11/8/2024	Alum	2,160.0 LB	0	\$0.6200/LB	\$1,339.20
Receipt #: 271261 Paid Date: 12/16/2024 Payment Method: Check # 36928 \$467.60						
 276745	12/16/2024	Shreddables	6,680.0 LB	0	\$140.0000/NT	\$467.60
Receipt #: 274732 Paid Date: 2/11/2025 Payment Method: Check # 37559 \$451.50						
 280443	2/11/2025	Shreddables	5,160.0 LB	0	\$175.0000/NT	\$451.50
Receipt #: 277744 Paid Date: 3/27/2025 Payment Method: Check # 38032 \$656.20						
 283620	3/27/2025	Shreddables	7,720.0 LB	0	\$170.0000/NT	\$656.20
Receipt #: 287447 Paid Date: 9/15/2025 Payment Method: Check # 40445 \$1,512.00						
 293982	9/15/2025	Alum	2,520.0 LB	0	\$0.6000/LB	\$1,512.00
Receipt #: 291306 Paid Date: 10/31/2025 Payment Method: Check # 41128 \$235.20						
 298113	10/31/2025	Forch	5,880.0 LB	0	\$80.0000/NT	\$235.20
Receipt #: 291311 Paid Date: 10/31/2025 Payment Method: Check # 41130 \$321.60						
 298122	10/31/2025	Forch	8,040.0 LB	0	\$80.0000/NT	\$321.60
Receipt #: 291935 Paid Date: 11/7/2025 Payment Method: Check # 41233 \$312.20						
 298797	11/7/2025	Forch	7,805.0 LB	0	\$80.0000/NT	\$312.20
DOUGLAS COUNTY HIGHWAY DEPARTMENT Total :			52,905.0 LB	0.0		\$5,711.90
Scrap Central Inc Total :			103,705.0 LB	0.0		\$9,218.78
Report Total :			103,705.0 LB	0.0		\$9,218.78

DOUGLAS COUNTY GARAGE
Scrap Central Inc. Documentation
July 1, 2024, through July 23, 2026

Attachment A



Ticket #003187

Scrap Central
2728 N 85th St, Omaha, NE, 68134

Supplier Information

Douglas County Engineers
Douglas County Engineers
2728 N 85th St, Omaha, NE, 68134

Payments

Check · #39787 (\$462.50) · Paid · 08/01/25

Ticket Date

08/01/25

Time In

08/01/25 8:48 AM

Time Out

08/01/25 9:02 AM

Weighmaster

Mindy Leslie

Material	Gross (lb)	Tare (lb)	Net (lb)	Price	Amount
520 - Steel/Shred Delivered	40,260 (A)	32,560 (A)	7,700	\$125.00/NT	\$481.25
↳ Deduction: Dirt	-	-	-300	-	-
	40,260 (A)	32,560 (A)	7,400	\$125.00/NT	\$462.50
Total	40,260	32,560	7,400	-	\$462.50

Additional Notes

city of omaha orange dump

Hold Harmless Agreement and Waiver of Liability

I waive any claim for damage that may be caused to my personal property including, but not limited to the vehicle/truck/trailer while being unloaded at Scrap Central Recycling.

Omaha City Ordinance REQUIRES a valid government issued photo ID for all non-ferrous purchases. All non-ferrous purchases that are over \$25 and any purchase of copper or catalytic convertors will be paid via check.

08/01/2025

Signature

Date

+14023936620 · www.scrapcentralrecycling.com

DOUGLAS COUNTY GARAGE
Scrap Central Inc. Documentation
 July 1, 2024, through July 23, 2026

Attachment A

Scrap Central Inc
 2728 N 85th Street
 Omaha, NE 68134

Tickets Closed or Paid

Tickets Created Between 1/1/2026 and 7/23/2026

Run Date: 7/23/2026
 Run Time: 10:19 AM
 Page: 1

Hide Optional Field Selection

Show Job # Show Bill of Lading # Show Customer Reference # Show Customer Ship Date Show Description

Show Ticket Detail

Scrap Central Inc USD

Ticket #	Date Closed	Customer #	Customer	Status	Operator	Tax	Ticket Amount	Paid Amount	Amount Due
305749	2/12/2026	100590	DOUGLAS COUNTY ENGINEERS	Paid	MINDYL	0.00	441.60	441.60	0.00
	Steel/Shred Delivered		38340	32740	5520 LB @	160.0000/NT		441.60	
			Deduction:	Dirt	Weight: -80				
309471	3/30/2026	100590	DOUGLAS COUNTY ENGINEERS	Paid	MINDYL	0.00	383.60	383.60	0.00
	Steel/Shred Delivered		38420	32440	5480 LB @	140.0000/NT		383.60	
			Deduction:	Dirt	Weight: -500				
311018	4/16/2026	108698	DOUGLAS COUNTY GARAGE	Paid	MINDYL	0.00	133.65	133.65	0.00
	Cast Iron		9960	8340	1620 LB @	165.0000/NT		133.65	
312077	4/27/2026	104176	DOUGLAS COUNTY HIGHWAY DEPARTMENT	Paid	MINDYL	0.00	308.00	308.00	0.00
	Steel/Shred Delivered		36420	31980	4400 LB @	140.0000/NT		308.00	
			Deduction:	Water	Weight: -40				
315276	5/29/2026	100590	DOUGLAS COUNTY ENGINEERS	Paid	MINDYL	0.00	274.40	274.40	0.00
	Steel/Shred Delivered		35600	31680	3920 LB @	140.0000/NT		274.40	
318739	7/1/2026	104176	DOUGLAS COUNTY HIGHWAY DEPARTMENT	Paid	MINDYL	0.00	253.40	253.40	0.00
	Steel/Shred Delivered		35500	31880	3620 LB @	140.0000/NT		253.40	
Scrap Central Inc USD Totals:							\$1,794.65	\$1,794.65	\$0.00

* Freight items have no weights

DOUGLAS COUNTY GARAGE
Scrap Central Inc. Documentation
 July 1, 2024, through July 23, 2026

Attachment A

Scrap Central Inc
2728 N 85th Street
Omaha, NE 68134

Check Register

Checks Paid between 1/1/2026 and 7/23/2026
Cleared and Uncleared Checks

Run Date: 7/23/2026
Run Time: 10:21 AM
Page: 1

Expand All

Main

Paid

Check #	Receipt #	Paid Date	Company	Pay To The Order Of	GI Account Name	Memo	Amount	Cleared
42586	298590	2/12/2026		DOUGLAS COUNTY ENGINEERS	Main Checking (2016)		\$441.60	☐
						Ticket Number	Ticket Amount	
						305749	\$441.60	
43335	302167	3/30/2026		DOUGLAS COUNTY ENGINEERS	Main Checking (2016)		\$383.60	☐
						Ticket Number	Ticket Amount	
						309471	\$383.60	
43840	304714	4/27/2026		DOUGALS COUNTY HIGHWAY DEPARTMENT	Main Checking (2016)		\$308.00	☐
						Ticket Number	Ticket Amount	
						312077	\$308.00	
44487	307793	5/29/2026		DOUGLAS COUNTY ENGINEERS	Main Checking (2016)		\$274.40	☐
						Ticket Number	Ticket Amount	
						315276	\$274.40	
45158	311112	7/1/2026		DOUGALS COUNTY HIGHWAY DEPARTMENT	Main Checking (2016)		\$253.40	☐
						Ticket Number	Ticket Amount	
						318739	\$253.40	
Total for Main Paid :							\$1,661.00	

DOUGLAS COUNTY GARAGE
Lakeside Auto Recyclers Documentation
July 1, 2024, through July 23, 2026

Attachment B

LAR
www.lakesideautorecyclers.com
Carter Lake, IA 51510

Purchases By Commodity

Tickets Created between 1/1/2024 and 12/31/2025

Selected by Buy Customer

Run Date: 7/27/2026
Run Time: 11:51 AM CST
Page: 1

Selected Parameters

Yards	All
Commodity	#1 CAST
Commodity Groups	All
Customer	DOUGLAS COUNTY GARAGE
Account Managers	All
Account Types	All

LAR

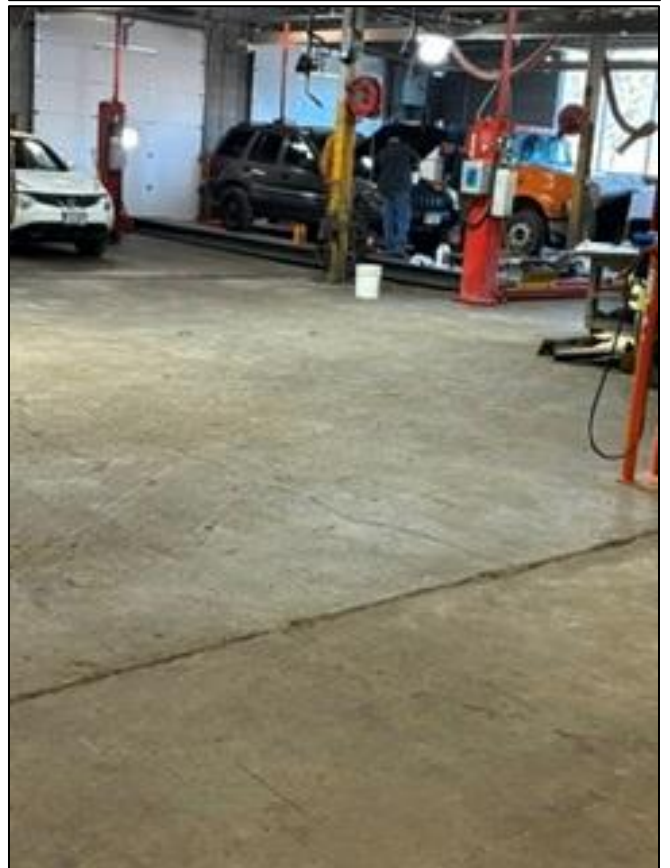
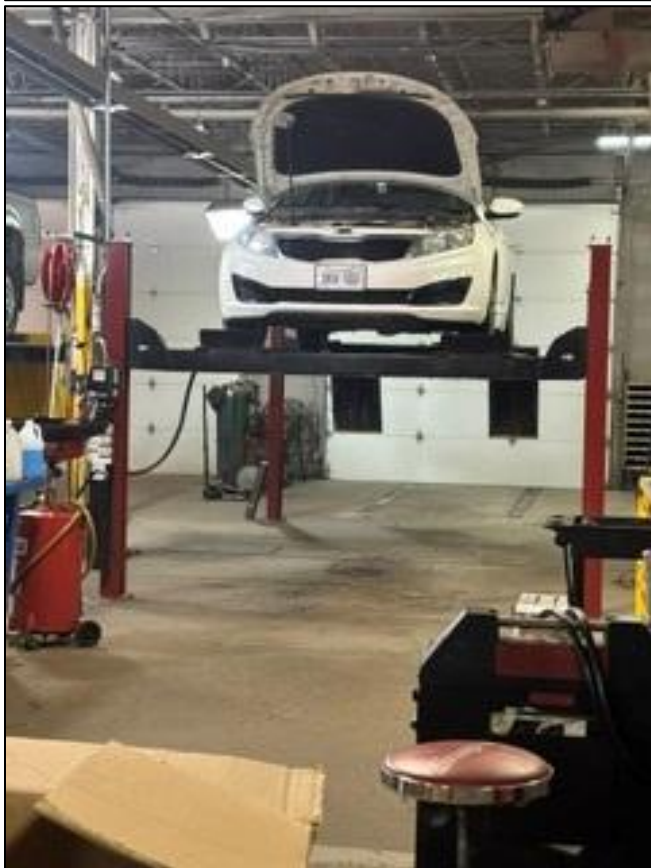
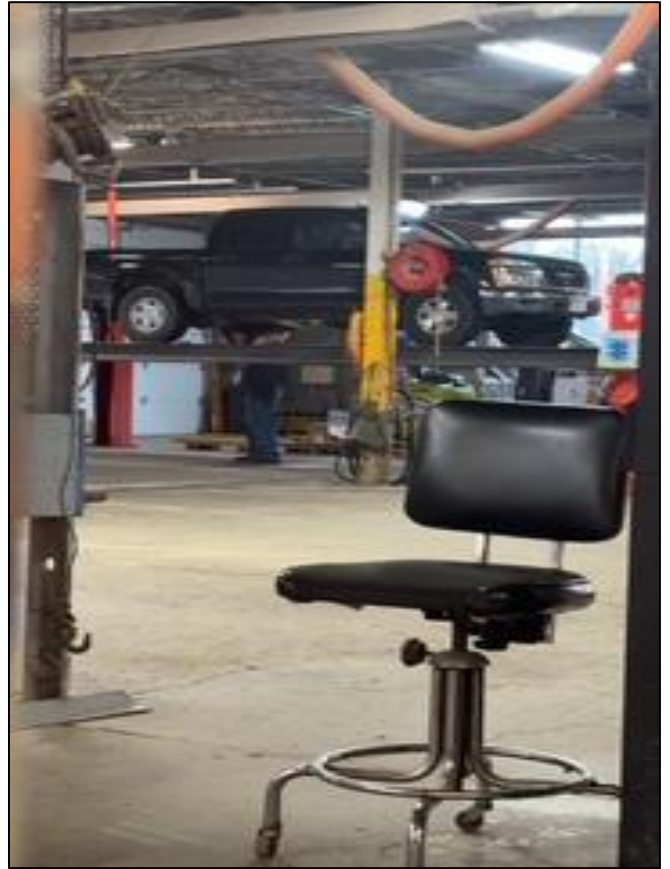
Group : Steel

#1 CAST

Ticket #	Close Date	Cust #	Customer	Serial #	Net LB	Qty	Price/UM	Total
 673670	4/24/2025	124096	DOUGLAS COUNTY GARAGE		1,150.0	0	\$260.0000/NT	\$149.00
#1 CAST Total :					1,150.0	0.0		\$149.00
Steel Total :					1,150.0	0.0		\$149.00
LAR Total :					1,150.0	0.0		\$149.00
Report Total :					1,150.0	0.0		\$149.00

DOUGLAS COUNTY GARAGE
Additional Pictures of Alleged Personal Use of County Resources

Attachment C



DOUGLAS COUNTY GARAGE
Comparison of Scrap Sales and Proceeds Remitted to County Treasurer
July 1, 2024, through June 30, 2026

Exhibit 1

Payments from Recycling Centers						Amounts Remitted to County		
Date	Recycling Center	Customer	Scrap Type	Check #	Amount Paid	Check #	Check Date	Amount
7/8/2024	Scrap Central Inc.	ENVIRONMENTAL SERVICES	Steel/Shred	34715	\$259.50	Note 2		
7/26/2024	Scrap Central Inc.	ENVIRONMENTAL SERVICES	Steel/Shred	Cash	\$238.50	Note 2		
8/7/2024	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$110.00	<i>Not remitted to County</i>		
9/6/2024	Scrap Central Inc.	HIGHWAY DEPARTMENT	Steel/Shred	35575	\$416.40	35575	9/6/2024	\$416.40
10/11/2024	Scrap Central Inc.	ENGINEERS	Steel/Shred	36099	\$415.50	36099	10/11/2024	\$415.50
11/8/2024	Scrap Central Inc.	HIGHWAY DEPARTMENT	Aluminum	36482	\$1,339.20	36482	11/8/2024	\$1,339.20
12/12/2024	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$182.70	<i>Not remitted to County</i>		
12/16/2024	Scrap Central Inc.	HIGHWAY DEPARTMENT	Steel/Shred	36928	\$467.60	36928	12/16/2024	\$467.60
2/11/2025	Scrap Central Inc.	HIGHWAY DEPARTMENT	Steel/Shred	37559	\$451.50	37559	2/11/2025	\$451.50
3/3/2025	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$140.80	<i>Not remitted to County</i>		
3/27/2025	Scrap Central Inc.	HIGHWAY DEPARTMENT	Steel/Shred	38032	\$656.20	38032	3/27/2025	\$656.20
4/24/2025	Lakeside Auto Recyclers	GARAGE	Cast Steel	Note 1	\$149.00	<i>Not remitted to County</i>		
5/1/2025	Scrap Central Inc.	ENGINEERS	Steel/Shred	38568	\$364.65	38568	5/1/2025	\$364.65
6/17/2025	Scrap Central Inc.	ENGINEERS	Steel/Shred	39208	\$261.25	39208	6/17/2025	\$261.25
8/1/2025	Scrap Central Inc.	ENGINEERS	Steel/Shred	39787	\$462.50	39787	8/1/2025	\$462.50
9/11/2025	Scrap Central Inc.	ENGINEERS	Steel/Shred	40387	\$605.63	40387	9/11/2025	\$605.63
9/15/2025	Scrap Central Inc.	HIGHWAY DEPARTMENT	Aluminum	40445	\$1,512.00	40445	9/15/2025	\$1,512.00
10/29/2025	Scrap Central Inc.	ENGINEERS	Steel/Shred	41110	\$315.10	41110	10/29/2025	\$315.10
10/31/2025	Scrap Central Inc.	HIGHWAY DEPARTMENT	Torch	41128	\$235.20	41128	10/31/2025	\$235.20
10/31/2025	Scrap Central Inc.	HIGHWAY DEPARTMENT	Torch	41130	\$321.60	41130	10/31/2025	\$321.60
11/7/2025	Scrap Central Inc.	HIGHWAY DEPARTMENT	Torch	41233	\$312.20	41233	11/7/2025	\$312.20
12/26/2025	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$123.25	<i>Not remitted to County</i>		
12/29/2025	Scrap Central Inc.	ENGINEERS	Steel/Shred	41949	\$490.00	41949	12/29/2025	\$490.00
2/12/2026	Scrap Central Inc.	ENGINEERS	Steel/Shred	42586	\$441.60	42586	2/12/2026	\$441.60
3/30/2026	Scrap Central Inc.	ENGINEERS	Steel/Shred	43335	\$383.60	43335	3/30/2026	\$383.60
4/16/2026	Scrap Central Inc.	GARAGE	Cast Iron	Cash	\$133.65	<i>Not remitted to County</i>		
4/27/2026	Scrap Central Inc.	HIGHWAY DEPARTMENT	Steel/Shred	43840	\$308.00	43840	4/27/2026	\$308.00
5/29/2026	Scrap Central Inc.	ENGINEERS	Steel/Shred	44487	\$274.40	44487	5/29/2026	\$274.40

Note 1: The information provided by Lakeside Auto Recyclers did not specify the payment type.

Note 2: The County was unable to provide the underlying documentation to support these two amounts.