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PUBLIC RELEASE OF INVESTIGATIVE REPORT CITY OF GLENCOE POLICE DEPARTMENT May 29, 2002

I. INTRODUCTION

The Special Investigations Division of the Office of the State Auditor (hereinafter "OSA") has completed its review of concerns regarding the City of Glencoe (hereinafter "City"). Specifically, the OSA reviewed certain financial transactions between the City and the Glencoe Uniform Shop (hereinafter "Glencoe Uniforms").¹ The OSA's findings are detailed below.

II. POTENTIAL CONFLICT OF INTEREST

The OSA reviewed whether a statutorily prohibited conflict of interest existed for the City's Chief of Police, Mr. Wesley Olson (hereinafter "Chief Olson"), when he transacted business with the City through Glencoe Uniforms from June 16, 1998 through February 29, 2000.² The OSA was informed that Chief Olson owned Glencoe Uniforms at the time he was appointed as Chief of Police, and he sold Glencoe Uniforms in February 2000.

The OSA reviewed Glencoe Uniforms invoices and statements received by the City from June 16, 1998 through February 29, 2000. Glencoe Uniforms generally submitted statements, containing several invoices, to the City as requests for payment approximately monthly during the period of review. Glencoe Uniforms also generally provided the City with copies of each invoice listed on the statements.

Based on the information received by the OSA, it is a practice within the City for department heads to authorize preparation of City payments to vendors after reviewing vendor invoices and

¹ The OSA noted that the City Attorney's office reviewed similar concerns and recommended further investigation.

² The City Council approved the appointment of Chief Olson as Chief of Police on June 15, 1998.

statements.³ The City noted that department heads generally write City account numbers on vendor invoices or statements to indicate to the City's Finance Department the appropriate City account to charge for the purchases. According to the City, Chief Olson, as the department head for the City's Police Department (hereinafter "Police Department"), reviewed Glencoe Uniforms invoices and statements and indicated the appropriate City account to charge for these purchases for the Police Department.

Based on information received by the OSA, it appears that the City received 232 invoices from Glencoe Uniforms totaling \$27,984.97 between June 16, 1998 and February 29, 2000. The OSA noted that for 207 of the invoices, the invoices or the corresponding statements listing the invoices included a notation by Chief Olson directing the City's Finance Department to charge the appropriate City account for the purchases. The City informed the OSA that any notation made by a department head indicating approval of the vendor claim is sufficient to authorize preparation of City payments.

Minnesota law provides, ". . . a public officer who is authorized to take part in any manner in making any sale, lease, or contract in official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially therefrom."⁴ The Minnesota Attorney General has stated that this section applies to all public officials, not merely to elective officials.⁵ The Code of Conduct section of the City's Personnel Policy states, "Employees must avoid any action which might result in or create the appearance of using their office for private gain."⁶

On June 15, 1998, the City addressed a policy letter to the City's Finance Department and all employees of the Police Department. This letter directed, "As of June 16, 1998, the City of Glencoe will no longer contract with Glencoe Uniforms for purchase of law enforcement supplies and equipment." The City's June 15, 1998 policy letter nevertheless allowed individual officers' purchases of uniforms and equipment from Glencoe Uniforms to remain eligible for reimbursement from the City "per [the] union contract regarding uniform allowance."

The City's 1998-1999 Labor Agreement with its law enforcement officers (hereinafter "1998-1999 Labor Agreement") provided officers with a \$510.00 uniform and equipment allowance in 1998 and

³ According to City Council meeting minutes, the City Council generally approves payments of the City bills by motion and vote at City Council meetings.

⁴ Minn. Stat. § 471.87 (2000).

⁵ Op. Atty. Gen. 90-A (December 26, 1956).

⁶ The City's Personnel Policy was adopted in May 1989.

a \$520.00 allowance in 1999.⁷ According to the 1998-1999 Labor Agreement, the allowances “will be used for replacing clothing items and maintaining those items.” According to the City, individual officers’ purchases of uniforms and equipment within the allowance amounts were to be billed directly to the City.

Based on the information provided to the OSA, Glencoe Uniforms submitted 232 invoices totaling \$27,984.97 to the City after the City’s June 15, 1998 policy letter. From this total, \$21,420.69 of these transactions appear inconsistent with Minnesota law, the City’s Personnel Policy, or the 1998-1999 Labor Agreement. The information provided to the OSA revealed the following:

- A. \$17,639.85 for Police Department supplies and equipment invoiced directly to the City by Glencoe Uniforms;
- B. \$1,715.39 unreimbursed officer uniform and equipment expenses paid by the City to Glencoe Uniforms exceeding the allowances of the 1998-1999 Labor Agreement; and
- C. \$2,065.45 for Police Department supplies and equipment indirectly sold by Glencoe Uniforms to the City.

A. Direct sales of Police Department supplies and equipment to the City

According to City records provided to the OSA, it appears that Glencoe Uniforms invoiced the City a total of \$27,984.97 from June 16, 1998 through February 29, 2000. Generally, Chief Olson reviewed the related Glencoe Uniforms invoices and statements and approved preparation of City payments for these items. However, it appears that \$17,639.85 from the total above was paid by the City for Police Department supplies and equipment items that were inconsistent with the City’s June 15, 1998 policy letter.

During the period reviewed by the OSA, the City paid Glencoe Uniforms for items including protective armor and defensive weapons for officers, as well as parts and equipment for Police Department vehicles. These items do not appear to have been included within the officer allowances provided by the 1998-1999 Labor Agreement. As such, it appears that Chief Olson took part in making sales to the City for these Police Department supplies and equipment from Glencoe Uniforms, while he owned the company.

⁷ The 1998-1999 Labor Agreement ended December 31, 1999, and the parties continued without an agreement until the union decertified in March 2000.

Table 1, as attached, details the \$17,639.85 of direct sales from Glencoe Uniforms to the City that appears inconsistent with Minnesota law, the City’s Personnel Policy, and the City’s June 15, 1998 policy letter.⁸

B. City payments to Glencoe Uniforms exceeding the allowances provided in the 1998-1999 Labor Agreement

Based on the records reviewed by the OSA, it appears that Chief Olson authorized City payments to Glencoe Uniforms of \$1,715.39 for officer uniforms and equipment above the 1998-1999 Labor Agreement allowances of \$510.00 in 1998, and \$520.00 in 1999. The City informed the OSA that the City generally allows vendors to directly bill the City, rather than reimburse officer expenses for uniforms and equipment.

The table below presents \$1,715.39 invoiced from Glencoe Uniforms during the period of review that exceeded the annual officer uniform and equipment allowances set forth in the 1998-1999 Labor Agreement. The table identifies the range of dates of the invoices for each officer for whom items were ordered, the total of the invoices, the annual allowance for uniforms and equipment, and the amount the totaled invoices exceeded the annual allowance.

<u>Dates of Invoices</u>	<u>Total Amount Invoiced</u>	<u>Annual Allowance</u>	<u>Amount Over Labor Agreement</u>
07/07/98-12/24/98	\$967.10	\$510.00	\$457.10
01/04/99-10/21/99	633.58	520.00	113.58
01/13/99-10/21/99	591.81	520.00	71.81
01/27/99-10/01/99	1,107.84	520.00	587.84
02/26/99-12/20/99	595.56	520.00	75.56
05/05/99-11/24/99	609.20	520.00	89.20
05/13/99-10/13/99	772.80	520.00	252.80
07/12/99-12/13/99	587.50	520.00	<u>67.50</u>
	TOTAL:		\$1,715.39

⁸ Table 1 is organized by salesperson, date, number and total for each invoice, and the table identifies the type of items ordered, the balance due for each invoice, the City check number that paid for each invoice, and where the shipment was directed.

C. Indirect sales from Glencoe Uniforms to the City

In addition, City records indicate that items invoiced to the City from General Fire Equipment Company, Inc. (hereinafter "General Fire"), a vendor from Milwaukee, Wisconsin, were actually purchased from Glencoe Uniforms. A comparison of General Fire's June 14, 1999 invoice to the City, with an invoice from Glencoe Uniforms to General Fire, also dated June 14, 1999, appears to reflect identical items with identical costs.

General Fire's June 14, 1999 invoice number 41995 to the City listed the following items and prices:

<u>Qty.</u>	<u>Item Number</u>	<u>Description (On Invoice)</u>	<u>Price</u>	<u>Extended</u>
1		Federal 44" Vista Lightbar	\$850.00	\$850.00
1	SMC5	Deluxe control head w/slide switch	165.00	165.00
1	PA300-PTY	100 watt w/ priority tone	239.99	239.99
1	MS 100-04	Dynamax 100 watt compact speaker	159.99	159.99
2	GH1-R	New style grill lights	29.99	59.98
1	CS1S1	2 clear hide-away strobe system	199.00	199.00
1	LF18ER	18" perm mt littlelite	47.99	47.99
1	CC-1050	Long style console w/cup holders	199.50	199.50
1	6904	Triple flash wig-wag 5 yr. war	47.50	47.50
1	6907	Back flasher	41.50	41.50
		Shipping:		<u>55.00</u>
General Fire June 14, 1999 Invoice to City TOTAL:				\$2,065.45

Glencoe Uniforms' June 14, 1999 invoice number 13056 to General Fire listed the following:

<u>Qty.</u>	<u>Item Number</u>	<u>Description (On Invoice)</u>	<u>Price</u>	<u>Extended</u>
1	FSX132H815A	Vista lightbar w/signal master	\$850.00	\$850.00
1	FSSMC5	Deluxe signal master 8 lamp	165.00	165.00
1	FSPA300-012PT	PA300 w/mic & priority tone	239.99	239.99
1	FSMS 100-04	Dynamax compact speaker	159.99	159.99
2	FSGH1-R	Grill light red hal	29.99	59.98
1	FSCS1S1	Corner strobe 2 head	199.00	199.00
1	FSLF18ER	Littlelite 18" rheostat	47.99	47.99
1	PCCC1050	Pro-copper console CC-1050	199.50	199.50
1	SVP6904	Triple flash wig-wag 5 yr. war	47.50	47.50
1	SVP6907	Back flasher	41.50	41.50
		Freight	55.00	<u>55.00</u>
Glencoe Uniforms June 14, 1999 Invoice to General Fire TOTAL:				\$2,065.45

While the items above appear to have been purchased by the City from General Fire, a comparison of these invoices indicates that the City actually purchased the \$2,065.45 of equipment from Glencoe Uniforms. As such, under Minnesota's conflict of interest law, the City's Personnel Policy, and the City's June 15, 1998 policy letter, the City's purchase of equipment from General Fire in June 1999 appears to be an additional questionable purchase from Glencoe Uniforms.

III. APPEARANCE OF QUESTIONABLE CLAIMS

The OSA attempted to determine whether the Police Department received items invoiced to the City by Glencoe Uniforms. However, the City's internal control procedures regarding purchases for the Police Department were insufficient to verify that such purchases were received by the Police Department. Nevertheless, based on information received by the OSA, it appears that questionable claims may have been presented to the City by Glencoe Uniforms in the following manners:

- A. The City may have paid duplicate invoices sent to the City by Glencoe Uniforms;
- B. Questionable invoices from Glencoe Uniforms to the City for apparently identical items as an invoice from General Fire to the City dated June 14, 1999;
- C. Questionable invoices and credit memos from Glencoe Uniforms; and
- D. Glencoe Uniforms billed the City for uniform items on invoices dated after the individual listed on the invoices had left employment with the Police Department.

These methods are detailed below.

A. Appearance of Duplicate Invoices to the City

During its review of the City's financial transactions with Glencoe Uniforms, the OSA questions whether Glencoe Uniforms collected at least \$304.66 more than the City owed. These transactions are identified as follows:

- Glencoe Uniforms submitted invoice number 11846 to the City for the same item on two different dates. Glencoe Uniforms submitted an invoice numbered 11846 dated August 13, 1998, to the City for one pair of pants for \$60.00 and directed shipment to a named individual employee. Glencoe Uniforms submitted a second invoice numbered 11846 dated August 28, 1998, to the City for one pair of pants for \$60.00 and directed shipment to the same named individual employee.

The City paid Glencoe Uniforms \$120.00 (\$60.00 for each invoice numbered 11846) on September 21, 1998.⁹ Therefore, it appears that Glencoe Uniforms collected \$60.00 more than the City owed for the pants listed on these two invoices.

- Glencoe Uniforms submitted invoice number 12613 to the City for substantially the same items on two different dates.¹⁰ Glencoe Uniforms submitted invoice number 12613 dated January 27, 1999, and totaling \$346.88 to the City for the following items: “Duty Plus Navy 17 33,” “Navy Trsr,” “Pager Holder,” “Belt,” “Belt Velcro,” three “Duty Plus Navy 17,” “Key Holder,” and “Round Top Cap.” The City paid Glencoe Uniforms \$346.88 for these items on February 16, 1999.¹¹

Glencoe Uniforms submitted a separate invoice numbered 12613 dated February 11, 1999, to the City. This invoice billed for the same items as the January 27, 1999 invoice number 12613, except the pair of navy trousers. This invoice totaled \$286.88 and indicated an amount already paid of \$102.09, which reduced the amount billed to the City to \$184.79.¹² The City paid Glencoe Uniforms \$184.79 for this invoice on March 15, 1999.¹³ From this series of transactions, it appears that Glencoe Uniforms collected at least \$184.79 more than the City owed for the items listed on these two invoices.

- A February 2, 1999 Glencoe Uniforms invoice numbered 12613 listed only a “Stinger Holder w/flap” and directed shipment to a named individual employee. The City paid Glencoe Uniforms \$26.57 for this item on February 16, 1999.¹⁴

⁹ Both invoices were included in a September 8, 1998 statement to the City.

¹⁰ Glencoe Uniforms submitted nine separate invoices numbered 12613 to the City from January 27 to March 23, 1999. Each of the nine invoices directed shipment or otherwise indicated that items were ordered for a single named individual employee.

¹¹ The invoice was included on a February 9, 1999 statement to the City.

¹² The OSA found no evidence that the City made the prepayment of \$102.09 for this invoice.

¹³ The invoice was included on a March 1, 1999 statement to the City.

¹⁴ The invoice was included on a February 9, 1999 statement to the City.

Glencoe Uniforms also submitted invoice number 12726 to the City, dated February 25, 1999, listing only a “Stinger Holder” and directing shipment to the same individual employee referred to on invoice 12613. The City paid \$22.37 to Glencoe Uniforms for this item on March 15, 1999.¹⁵ As such, it appears that the City paid Glencoe Uniforms for two “Stinger Holders” for the same individual employee within 30 days.

- Glencoe Uniforms submitted invoices numbered 13256 and 13257, both dated August 19, 1999, to the City for the same item. Each invoice included only one item described as “DUTY PLUS NAVT 17/5 36/37.” Glencoe Uniforms invoice 13256 directed shipment to a named individual employee and a badge number. Glencoe Uniforms invoice 13257 varied from invoice 13256 in the following ways: 1) the invoice directed shipment to “417/City,”¹⁶ and 2) specific words identifying that the items were for the same individual employee were included in the description of the item. The City paid Glencoe Uniforms \$75.00 (\$37.50 for each invoice) on September 7, 1999.¹⁷ Therefore, it appears that Glencoe Uniforms collected \$37.50 more than the City owed for the shirts listed on these two invoices.

B. Questionable invoices from Glencoe Uniforms to the City for apparently identical items as an invoice to the City from General Fire dated June 14, 1999

From September 8, 1998 to January 5, 2000, various Glencoe Uniforms invoices directly billed the City a total of \$2,022.64 for items similar to the equipment on an invoice from General Fire to the City dated June 14, 1999. The chart below identifies the invoice number and date of these items, the quantity for each invoice, the item number and description from the Glencoe Uniforms invoices, and the extended total billed to the City.

¹⁵ The invoice was included on a March 1, 1999 statement to the City.

¹⁶ The City’s general ledger expense account number for Police Department uniforms is “417.”

¹⁷ Both invoices were included on an August 30, 1999 statement to the City.

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Qty.</u>	<u>Item Number</u>	<u>Description on Invoice</u>	<u>Extended Total</u>
12216	09/08/98	1	FSMS 100-02	MS100 Speaker, 100W	\$149.99
12339	10/26/98	1	SVP6904	Triple flash wig-wag 5 yr. war	47.50
12627	02/01/99	1	FSMS 100-04	Dynamax compact speaker	159.00
12695	02/18/99	1	SVP6907	Back Flasher	41.50
12821	03/26/99	1	PCCC1050	Pro-copper console CC-1050	199.50
12848	04/05/99	2	FSGH1-R	Grill light red hal	59.98
12848	04/05/99	1	FSCS1S1	Corner strobe 2 head	182.00
13188	07/23/99	1	SVP6904	Triple flash wig-wag 5 yr. war	47.50
13262	08/20/99	1	FSX132H815A	Vista lightbar w/signal master	734.00
13262	08/20/99	1	FSSMC5	Deluxe signal master	150.19
13272	08/27/99	3	SVP6904	Triple flash wig-wag 5 yr. war	142.50
13573	01/04/00	1	SVP6904	Triple flash wig-wag 5 yr. war	49.00
13574	01/05/00	2	FSGH1-R	Grill light red hal	<u>59.98</u>
TOTAL:					\$2,022.64

The OSA was not able to determine whether the Police Department received these items. The Police Department ordered these items directly from Glencoe Uniforms between September 8, 1998 and January 5, 2000, even though the City paid General Fire \$2,065.45 for similar items on an invoice dated June 14, 1999.

C. Questionable invoices and credit memos from Glencoe Uniforms

During its review of the City’s financial transactions with Glencoe Uniforms, the OSA reviewed four credit memos from Glencoe Uniforms totaling \$1,681.84 and dated August 13, 1999, that appeared to have been issued several months after the City had paid Glencoe Uniforms. Further, when issued, the four credit memos were not applied to the City’s outstanding balances on subsequent statements.

In one instance, three of the August 13, 1999 credit memos were directly offset by Glencoe Uniforms invoice 13262, dated August 20, 1999. However, as noted in the chart in Section III.B. above, Glencoe Uniforms invoice 13262 listed two items that the City previously purchased on June 14, 1999, from Glencoe Uniforms through General Fire invoice 41995. In another set of transactions, the fourth credit memo dated August 13, 1999 was offset by Glencoe Uniforms invoices dated October 11, and November 23, 1999.

The concerns regarding these transactions are detailed below.

1. Delayed credit memos

The OSA noted that Glencoe Uniforms delayed issuing four August 13, 1999 credit memos for up to nineteen months after the original invoices. The charts below indicate the original invoice numbers and dates issued, dates the City paid Glencoe Uniforms, the credit memo numbers and dates, and the amount of City funds held by Glencoe Uniforms.

<u>Invoice Number</u>	<u>Original Date of Invoice</u>	<u>Date Paid by City</u>	<u>Credit Memo Number</u>	<u>Date of Credit</u>	<u>Credit Amount</u>
11437	12/24/97	01/05/98	11437	08/13/99	\$553.80
11482	12/19/97	01/05/98	11482	08/13/99	<u>87.86</u>
Amount Held by Glencoe Uniforms for 19 months:					\$641.66
12512	12/28/98	01/04/99	12512	08/13/99	\$740.18
12513	12/28/98	01/04/99	12513	08/13/99	<u>300.00</u>
Amount Held by Glencoe Uniforms for 7 months:					\$1,040.18

As these charts detail, the credit memos were not generated for up to nineteen months after the dates that the City paid the original invoices. As such, it appears that Glencoe Uniforms held funds owed to the City for long periods before crediting these amounts on the questionable invoices outlined immediately below.

2. Questionable invoices generated after credit memos

Glencoe Uniforms applied the total amount of credit memos 11437, 11482, and 12513, as identified in the previous section, to the balance due from the August 20, 1999 invoice 13262 to the City. The three credit memos totaled \$941.66, and invoice 13262 totaled exactly \$941.66 and included the following items and prices:

<u>Qty.</u>	<u>Item Number</u>	<u>Description (On Invoice)</u>	<u>Price</u>	<u>Extended</u>
1	FSX132H815A	Vista lightbar w/signal master	\$734.00	\$734.00
1	FSSMC5	Deluxe signal master	150.19	150.19
		Sales Tax:		<u>57.47</u>
TOTAL:				\$941.66

These two items also appeared on an invoice from General Fire to the City on June 14, 1999. The OSA was not able to determine whether the Police Department received the items listed on invoice 13262.

In addition, the OSA reviewed a series of transactions appearing to commence with Glencoe Uniforms invoice 12512, dated December 28, 1998, ordering 10 badges for the Police Department. The City paid \$740.18 for this invoice on January 4, 1999. Eight months later, on August 13, 1999, Glencoe Uniforms generated a credit memo numbered 12512 for 10 badges. However, Glencoe Uniforms did not apply this credit to outstanding balances on four subsequent statements presented to the City between August 13, and October 11, 1999. Instead, Glencoe Uniforms applied the \$740.18 credit amount to two invoices dated October 11, and November 23, 1999. Both invoices were numbered 13251, and together they comprised another order for 10 badges. The chart below illustrates the revolving nature of these transactions.

<u>Transactions</u>	<u>Date</u>	<u>Qty.</u>	<u>Description</u>	<u>Item No.</u>	<u>Price</u>	<u>Total w/ tax</u>
Invoice #12512	12/28/98	10	Badges	BLB720	\$69.50	\$740.18
Credit Memo #12512	08/13/99	10	Badges	BLB720	69.50	740.18
Invoice #13251	10/11/99	9	Badges	BLB720	69.50	666.16
Invoice #13251	11/23/99	1	Badge Sgt.	BLB720	72.50	77.21

Due to the lack of inventory controls in the Police Department, the OSA was not able to determine whether the City received the badges ordered on October 11, and November 23, 1999. In fact, during the period from July 9, 1998 through November 23, 1999, Glencoe Uniforms submitted at least 12 invoices to the City for 52 badges totaling \$3,526.23.¹⁸ The OSA questions whether the City received all of these badges.

D. Glencoe Uniforms invoices after the individual listed on the invoices had left employment with the Police Department

The City provided the OSA with dates of employment for all Police Department personnel named on Glencoe Uniforms invoices that were billed to the City from June 16, 1998 to February 29, 2000. The OSA reviewed the City's employment and payroll records to verify that the Police Department's orders of uniforms and equipment for named individuals matched the City's employment records.

¹⁸ Invoice 12068 directed shipment of one badge to "Barbie." The OSA was informed that "Barbie" is a narcotics sniffing dog of the Police Department.

The employment information provided by the City for one particular individual indicated that the individual commenced field training with the Police Department on April 7, 1999, and left the Police Department on April 10, 1999. However, Glencoe Uniforms submitted two invoices totaling \$71.91 to the City after the individual was no longer employed by the Police Department.¹⁹ The invoices directed shipment of the items ordered to the individual.

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>End Date on City Records</u>	<u>City Check Number</u>	<u>Date of City Check</u>	<u>Invoice Amount</u>
12930	04/27/99	04/10/99	59847	05/17/99	\$31.50
12791	05/03/99	04/10/99	59847	05/17/99	<u>40.41</u>
TOTAL:					\$71.91

IV. CONCLUSION

Based upon the information provided to the OSA, it appears that Chief Olson had a conflict of interest by transacting with the City through Glencoe Uniforms from June 16, 1998 through February 2000. In addition, City records indicate that Glencoe Uniforms submitted questionable claims to the City during the same time.

The matter was turned over to the McLeod County Attorney's Office to proceed in the manner it deemed appropriate and the OSA remains available to further assist if necessary.

/s/ Judith H. Dutcher

Judith H. Dutcher
State Auditor

Attachment

¹⁹ The OSA did not find credit memos among City records for these items.

Table 1
Certain City Purchases from Glencoe Uniforms
June 16, 1998 through February 29, 2000

Salesperson on Invoice	Date of Invoice	Invoice Number	Invoice Total	Item(s) Invoiced	Balance Due	City Check Number	Item(s) Shipped To:
Wes	07/09/98	12068	\$65.50	Badge	\$65.50	56683	Barbie 313
Jim	07/15/98	12058	\$43.67	Baton	\$43.67	56683	(Name)
Wes	07/24/98	12114	\$11.18	2oz BG	\$11.18	56683	(Badge no./name)
Dan	07/27/98	12119	\$11.18	2oz BG	\$11.18	56683	Glencoe P.D.
Jim	08/04/98	12144	\$10.38	4oz BG	\$10.38	56683	Glencoe P.D.
Larry	08/17/98	12081	\$5.33	Eagles	\$5.33	57111	Glencoe P.D.
Wes	08/19/98	11843	\$144.79	Equipment	\$144.79	57111	Reserves (badge no.)
Larry	08/25/98	12188	\$462.08	Reserve	\$462.08	57111	Glencoe P.D.
Jim	09/03/98	12015	\$745.00	Monarch	\$745.00	57111	(Name/badge no.)
Wes	09/08/98	12216	\$159.74	Speaker	\$159.74	57111	Glencoe P.D.
Wes	09/18/98	12889	\$10.60	3/4oz BG	\$10.60	57593	(Name/badge no.)
Jim	10/09/98	12292	\$36.19	Flashlight	\$36.19	57763	Reserves
(blank)	10/26/98	12339	\$50.59	Wig-Wag	\$50.59	57763	(Police Chief)
Wes	11/04/98	12263	\$309.92	Badges	\$309.92	58325	Glencoe P.D.
Jim	11/19/98	12319	\$420.00	Comfort	\$420.00	57963	(Name)

Salesperson on Invoice	Date of Invoice	Invoice Number	Invoice Total	Item(s) Invoiced	Balance Due	City Check Number	Item(s) Shipped To:
Jim	11/20/98	12375	\$319.98	Jackets	\$319.98	57963	Reserves
Jim	12/07/98	12354	\$695.00	Monarch	\$695.00	58151	(Name/badge no.)
Jim	12/08/98	12451	\$295.09	AMT 45	\$295.09	58151	(Name/badge no.)
Jim	12/28/98	12512	\$740.18	Badges	\$740.18	58325	Glencoe P.D.
(blank)	12/28/98	12513	\$360.00	Jacket/Tsr	\$360.00	58325	Glencoe P.D.
Wes	12/29/98	12514	\$536.76	Badges	\$536.76	58325	Reserves
Jim	12/29/98	12541	\$351.45	Badges	\$351.45	58472	Glencoe P.D.
Wes	01/28/99	12617	\$29.82	Battery	\$29.82	58777	Glencoe P.D.
Wes	02/01/99	12627	\$169.34	Speaker	\$169.34	58777	Glencoe P.D.
Wes	02/02/99	12613	\$26.57	Equipment	\$26.57	58777	(Name)
Barry	02/05/99	12650	\$4.26	Dye	\$4.26	58777	(Name/badge no.)
Jim	02/09/99	12756	\$4.26	Dye	\$4.26	59311	(Name)
Wes	02/11/99	12640	\$51.58	Equipment	\$51.58	59078	(Name)
Wes	02/18/99	12695	\$44.20	Flasher	\$44.20	59078	98CV
Barry	02/24/99	12473	\$134.07	Equipment	\$134.07	59078	(Name)
Wes	02/24/99	12613	\$699.00	Monarch	\$699.00	59078	(Name)
Wes	02/25/99	12726	\$22.37	Equipment	\$22.37	59078	(Badge no./name)

Salesperson on Invoice	Date of Invoice	Invoice Number	Invoice Total	Item(s) Invoiced	Balance Due	City Check Number	Item(s) Shipped To:
Wes	02/26/99	12524	\$377.01	Badges	\$377.01	59078	Part-Time Officers
Wes	02/26/99	12637	\$420.00	Level II	\$420.00	59078	(Name)
Jim	03/16/99	12787	\$21.00	Glove	\$21.00	59311	Reserves
Wes	03/26/99	12821	\$212.47	Console	\$212.47	59498	K-9
Barry	04/05/99	12848	\$257.71	Lights	\$257.71	59498	Glencoe P.D.
Wes	04/06/99	12673	\$10.00	Badge	\$10.00	59498	Part-Time
Barry	04/26/99	12913	\$119.26	Equipment	\$119.26	59847	(Name)
Lance	05/05/99	12945	\$63.79	Battery	\$63.79	59847	Reserves
Lance	05/05/99	12950	\$123.08	Equipment	\$123.08	59847	(Name)
Lance	05/05/99	12951	\$10.38	4oz BG	\$10.38	59847	(Name)
Lance	06/01/99	13062	\$11.98	2oz BG	\$11.98	60374	Glencoe P.D.
Lance	06/02/99	13067	\$35.94	Mist	\$35.94	60374	Reserves
Lance	06/11/99	13095	\$12.73	Equipment	\$12.73	60374	(Badge no.)
Lance	06/16/99	13109	\$52.13	Equipment	\$52.13	60374	(Badge no.)
Lance	06/17/99	13111	\$52.13	Equipment	\$52.13	60374	(Name/badge no.)
Lance	06/21/99	13132	\$368.70	Equipment	\$368.70	60374	Glencoe P.D.
Lance	06/24/99	13126	\$690.00	Monarch	\$690.00	60374	(Name)

Salesperson on Invoice	Date of Invoice	Invoice Number	Invoice Total	Item(s) Invoiced	Balance Due	City Check Number	Item(s) Shipped To:
Lance	06/28/99	13131	\$945.00	Tac Light	\$945.00	60374	Glencoe P.D.
Lance	07/02/99	13139	\$38.13	Equipment	\$38.13	60867	Glencoe P.D.
Lance	07/02/99	13148	\$22.21	Equipment	\$22.21	60867	Reserve
Lance	07/14/99	13168	\$180.96	Equipment	\$180.96	60867	Glencoe P.D.
Lance	07/14/99	13165	\$76.50	Boot	\$76.50	60867	Glencoe P.D.
Lance	07/16/99	13198	\$37.28	Targets	\$37.28	61102	Glencoe P.D.
Wes	07/18/99	13179	\$11.17	Earmuff	\$11.17	60867	Glencoe P.D.
Lance	07/23/99	13188	\$247.53	Lights	\$247.53	60867	Glencoe P.D.
Lance	08/09/99	12841	\$759.00	Monarch	\$759.00	61102	(Name)
Wes	08/19/99	13257	\$37.50	Uniform	\$37.50	61102	417/City
Wes	08/19/99	13280	\$699.00	Monarch	\$699.00	61102	(Name)
Wes	08/20/99	13262	\$941.66	Equipment	\$0.00 ¹	Credit	Glencoe P.D.
Wes	08/27/99	13272	\$445.64	Lights	\$445.64	61102	Glencoe P.D.
Wes	08/31/99	13277	\$37.22	Equipment	\$37.22	61470	Glencoe P.D.
Barry	09/28/99	13321	\$188.51	Badges	\$188.51	62154	Glencoe P.D.

¹ Invoice indicated that the \$941.66 amount due was offset by a credit due from Glencoe Uniforms of \$941.66.

Salesperson on Invoice	Date of Invoice	Invoice Number	Invoice Total	Item(s) Invoiced	Balance Due	City Check Number	Item(s) Shipped To:
Barry	09/29/99	13349	\$29.50	Name Tags	\$29.50	61688	Glencoe P.D.
Lance	09/30/99	13264	\$699.00	Monarch	\$699.00	61688	(Name)
Barry	09/30/99	13358	\$6.38	Lamp	\$6.38	61688	(Name)
Lance	10/07/99	13288	\$759.00	Monarch	\$759.00	61688	(Name)
Barry	10/07/99	13327	\$87.50	Uniform	\$86.44 ²	61688	Reserve
Barry	10/11/99	13327	\$6.90	Name Tag	\$6.90	62655	Reserve
Barry	10/11/99	13327	\$273.00	Uniform	\$273.00	61688	Reserve
Barry	10/12/99	13352	\$28.76	Brass	\$28.76	61833	Reserve
Wes	10/22/99	13427	\$29.82	Battery	\$29.82	62154	Glencoe P.D.
Barry	10/28/99	13444	\$42.59	Equipment	\$42.59	62154	(Name/badge no.)
Lance	11/03/99	13458	\$31.90	Equipment	\$31.90	62154	(Name)
Lance	11/10/99	13477	\$92.64	Light	\$92.64	62154	Lumina
Lance	11/15/99	13480	\$547.20	Patches	\$547.20	62154	Glencoe P.D.
Wes	11/23/99	13251	\$77.21	Badge	\$3.19 ³	62655	Glencoe P.D.

² Invoice indicates that \$1.06 was paid on the date of purchase.

³ Invoice indicates that \$74.02 was paid on the date of purchase.

Salesperson on Invoice	Date of Invoice	Invoice Number	Invoice Total	Item(s) Invoiced	Balance Due	City Check Number	Item(s) Shipped To:
(blank)	12/01/99	13506	\$31.15	4oz Inert	\$31.15	62655	Glencoe P.D.
Barry	12/10/99	13327	\$48.30	Name Tags	\$48.30	62655	Reserve
Wes	01/04/00	13573	\$52.19	Wig-Wag	\$52.19	63189	9624
Barry	01/05/00	13574	\$63.88	Light	\$63.88	63189	9624
Barry	01/06/00	13579	\$775.00	Monarch	\$775.00	63189	(Police Chief)
Wes	01/07/00	13586	\$38.55	Brass	\$38.55	63842	Glencoe P.D.
Barry	01/19/00	13607	\$29.82	Battery	\$29.82	63189	(Name/badge no.)
(blank)	01/31/00	13670	\$421.10	Star Tac	\$421.10	63189	Glencoe P.D.
(blank)	02/22/00	13673	\$9.50	Shipping	\$9.50	63189	Glencoe P.D.
TOTAL			\$18,656.59		\$17,639.85		