



**OFFICE OF AUDITOR OF STATE  
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**NEWS RELEASE**

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FOR RELEASE June 1, 2017

Auditor of State Mary Mosiman today released a report on a special investigation of the Anthon Rescue Squad located in Anthon, Iowa for the period January 1, 2009 through December 31, 2014. The special investigation was requested by City and Rescue Squad officials after they were contacted by a collection agency regarding a credit card established in the Rescue Squad's name which they were not aware of.

Mosiman reported the special investigation identified \$100,956.40 of improper and unsupported disbursements. The \$91,900.65 of improper disbursements identified include \$80,940.58 of payments on credit cards established in the name of Ms. Roggatz, including a Staples credit card, a CitiBusiness Platinum Select Card, a Commerce Bank Card, and a Sam's Club Discover credit card. Mosiman reported bank statements prior to January 1, 2009 were not readily available for the Rescue Squad's bank account and payments were made on the Staples and CitiBusiness credit cards in January 2009. As a result, it is possible additional funds were issued from the Rescue Squad's account for these personal credit card accounts; however, sufficient records are not available to determine in what amount, if any. Other improper disbursements identified include 19 cash withdrawals made at ATMs and purchases from phone service providers, online vendors, and retail vendors.

Mosiman also reported the \$9,055.75 of unsupported disbursements identified include purchases from online and retail vendors.

Mosiman reported it was not possible to determine if additional amounts were improperly disbursed because bank statements and images of checks redeemed prior to January 1, 2009 were not available. In addition, sufficient records for certain disbursements were not readily available from the Rescue Squad. It was also not possible to determine if all collections were properly deposited because adequate documentation was not available.

Copies of the report have been filed with the Iowa Division of Criminal Investigation, the Woodbury County Attorney's Office, and the Iowa Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1522-0926-BE00>.

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
ANTHON RESCUE SQUAD  
FOR THE PERIOD  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2014**

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Auditor of State's Report

To the Honorable Mayor, Members of the City  
Council, and Members of the Anthon Rescue Squad:

As a result of concerns regarding certain transactions and at your request, we conducted a special investigation of the Anthon Rescue Squad. We have applied certain tests and procedures to selected financial transactions of the Rescue Squad for the period January 1, 2009 through December 31, 2014 or the period for which records were readily available. Based on a review of relevant information and discussions with Rescue Squad officials, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the Rescue Squad's bank accounts to identify any unusual activity.
- (3) Examined patient billing information to confirm payments were deposited into the Rescue Squad's bank accounts.
- (4) Reviewed available Rescue Squad meeting minutes and interviewed officials to identify significant actions and to determine if certain payments were properly approved.
- (5) Scanned all disbursements from the Rescue Squad's bank accounts for propriety. For selected disbursements, we examined available supporting documentation to determine whether they were appropriate, properly approved, and properly supported.
- (6) Examined ambulance call logs to determine if certain fuel and food purchases were related to Anthon Rescue Squad operations.
- (7) Examined information obtained directly from vendors for certain disbursements to determine if purchases were appropriate for the Rescue Squad's operations.
- (8) Obtained and reviewed the credit card statements for certain credit cards held by the former Secretary/Treasurer of the Rescue Squad and/or the Anthon Rescue Squad to determine if the payments posted to the credit card accounts were made with Rescue Squad funds. Statements for a credit card issued to the Rescue Squad's former Secretary/Treasurer were obtained for the period December 8, 2007 through October 21, 2010.

These procedures identified \$100,956.40 of improper and unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed because bank records prior to January 1, 2009 and sufficient supporting documentation were not readily available. We were also unable to determine if all collections were properly deposited because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **N** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Anthon Rescue Squad, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Iowa Division of Criminal Investigation, the Woodbury County Attorney's Office, and the Iowa Attorney General's Office.

We would like to acknowledge the assistance extended to us by officials and personnel of the Anthon Rescue Squad during the course of our investigation.

A handwritten signature in black ink that reads "Mary Mosiman". The signature is written in a cursive, flowing style.

MARY MOSIMAN, CPA  
Auditor of State

April 10, 2017

Anthon Rescue Squad  
Investigative Summary

**Background Information**

The City of Anthon (City) is located in Woodbury County and has a population of approximately 565. The City provides certain emergency services to its citizens, including an ambulance service referred to as the Anthon Rescue Squad (Rescue Squad) which is operated by a small group of emergency medical services volunteers.

Rescue Squad members elect officers on an annual basis, including a President, Vice President, and Secretary/Treasurer. Kristine Roggatz was the Secretary/Treasurer from approximately 2003 through March 31, 2014. As the Secretary/Treasurer, Ms. Roggatz was responsible for the following functions:

- Receipts – collecting, posting to the accounting records, and preparing and making bank deposits,
- Disbursements – purchasing supplies to maintain an inventory, receiving certain goods and services, presenting proposed disbursements to the Rescue Squad for approval, maintaining supporting documentation, preparing, signing, and distributing checks and posting to the accounting records,
- Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
- Maintaining documents – preparing and maintaining Rescue Squad meeting minutes and financial reports, historical records of the Rescue Squad, and a file system of all mandatory documents.

Bank accounts separate from the City's bank accounts were established for the Rescue Squad, including a savings account and a checking account. In late 2013, Ms. Roggatz notified the Rescue Squad she had decided to resign her position as Secretary/Treasurer. Lori Handke was elected as the Secretary/Treasurer in January 2014 to replace Ms. Roggatz. Ms. Roggatz agreed to train Ms. Handke in order for her to fully assume the Secretary/Treasurer's duties in April 2014. According to bank records, the last check issued from the checking account signed by Ms. Roggatz was dated March 30, 2014. The first check signed by Ms. Handke from the Rescue Squad's checking account was dated April 15, 2014.

Prior to April 2014, all bank statements were mailed directly to Ms. Roggatz's home address even though the Rescue Squad had a post office box. Starting in April 2014, statements were mailed to the Rescue Squad's post office box. According to current and former Rescue Squad members we spoke with, Ms. Roggatz processed all of the Rescue Squad's financial transactions while she was the Secretary/Treasurer. No one performed an independent review of the monthly bank statements. They also stated the Treasurer reports she prepared were often summaries and presented verbally with limited written documentation provided to support the reports.

The Rescue Squad's primary revenue sources include payments for ambulance services, township donations, and 2 annual fund raising events. The Rescue Squad uses a third party billing service to collect payments for ambulance services. Rescue Squad officials we spoke with stated there is not a clearly established process for recording donations or providing receipts to donors.

Routine disbursements from the Rescue Squad's bank accounts include fuel and maintenance for the ambulance, medical supplies, and a limited number of office supplies. Routine disbursements also include required member training, food and drink for members during ambulance calls and training events, fundraising supplies, holiday meals, and occasional events with family members. According to Rescue Squad members we spoke with, disbursements are made by checks prepared by the Secretary/Treasurer. In addition, Rescue Squad members are authorized to use a debit

card associated with the Rescue Squad's checking account for purchasing fuel for the ambulance and snacks or meals after responding to a rescue call.

In early August 2015, the Rescue Squad received a notification from a collection agency informing them the Rescue Squad's Capital One Bank Card account had been referred to them for collection. The notification was addressed to Anthon Rescue Squad/Kristine Roggatz and included the Rescue Squad's post office box number along with Ms. Roggatz home address. The Rescue Squad's leadership was not aware there was a Capital One Bank Card account or any other credit card established in the Rescue Squad's name.

Ms. Handke contacted a representative of the collection agency but was told additional details could not be provided to her because, while the credit card account had been established in the name of the Anthon Rescue Squad, Ms. Roggatz was the only authorized person on the Capital One Bank Card account. Upon contacting Capital One Bank directly, Ms. Handke found they also would not discuss the details of the account because Ms. Roggatz was the only authorized individual on the account. However, she learned the Rescue Squad had not received any statements for the credit card account because the only address Capital One had for the account was Ms. Roggatz's home address. The notification had been delivered to the Rescue Squad's post office box because the collection agency had found that mailing address.

Rescue Squad officials contacted Ms. Roggatz who agreed to meet with Ms. Handke on August 8, 2015, but Ms. Roggatz later cancelled the meeting. The meeting was rescheduled for August 11, 2015. According to Rescue Squad officials we spoke with, Ms. Roggatz was very cooperative during the meeting, but she refused to contact the collection agency during the meeting stating she would call from home. The next day, Ms. Handke received a text from Ms. Roggatz stating she took care of the issue with the collection agency. According to Ms. Handke, the text explained the account was opened to purchase replacement equipment for the Rescue Squad which was destroyed during a house fire at the Roggatz residence in 2009. Ms. Handke also stated Ms. Roggatz reported to her she would take care of the balance due on the account. Ms. Handke later learned the issue had not been resolved.

As a result of the concerns identified by the Rescue Squad officials, the Office of Auditor of State was requested to review the Rescue Squad's financial transactions. We performed the procedures detailed in the Auditor of State's report for the period January 1, 2009 through December 31, 2014.

### **Detailed Findings**

The procedures performed identified \$100,956.40 of improper and unsupported disbursements for the period January 1, 2009 through December 31, 2014. The \$91,900.65 of improper disbursements identified include \$80,940.58 of payments on credit cards established in the name of Ms. Roggatz, including a Staples credit card, a CitiBusiness Platinum Select Card, a Commerce Bank Card, and a Sam's Club Discover credit card. Mosiman reported bank statements prior to January 1, 2009 were not readily available for the Rescue Squad's bank account and payments were made on the Staples and CitiBusiness credit cards in January 2009. As a result, it is possible additional funds were issued from the Rescue Squad's account for these personal credit card accounts; however, sufficient records are not available to determine in what amount, if any. Other improper disbursements identified include 19 cash withdrawals made at ATMs and purchases from phone service providers, online vendors, and retail vendors. The \$9,055.75 of unsupported disbursements identified include purchases from online and retail vendors.

Because bank records prior to January 1, 2009 and sufficient supporting documentation were not readily available, it was not possible to determine if there were any additional improper disbursements or undeposited collections. We left a message on Ms. Roggatz's cell phone on May 17, 2017 requesting a meeting, but she did not return the phone call. The improper and unsupported disbursements identified are discussed in the following paragraphs and summarized in **Exhibit A**.



## IMPROPER AND UNSUPPORTED DISBURSEMENTS

We reviewed all disbursements from the Rescue Squad's bank accounts for the period January 1, 2009 through December 31, 2014. We also attempted to review supporting documentation for the disbursements to determine if they were appropriate; however, supporting documentation was not maintained for some of the disbursements.

We reviewed receipts which were maintained and available. However, because supporting documentation was not available for all disbursements, we obtained detailed purchase information directly from certain vendors. We also reviewed the payees and other notations on images of redeemed checks. In addition, we discussed the disbursements with Rescue Squad officials to determine propriety.

Based on our review of any available supporting documentation, the vendor, the frequency, and the amount of payments, and discussions with Rescue Squad officials, we classified payments as improper, unsupported, or reasonable. Payments were classified as improper if they appeared personal in nature or were not reasonable for Rescue Squad operations. Payments were classified as unsupported if it was not possible to determine if the payment was related to Rescue Squad operations or was personal in nature. Disbursements were classified as reasonable if the supporting documentation showed items were purchased for Rescue Squad operations or if the vendor, frequency, and amount of payments to vendors appeared appropriate for the Rescue Squad's operations. Reasonable transactions identified include, but were not limited to, purchases of food and supplies for the annual fundraising barbeque event, purchases for food and fuel related to calls the Rescue Squad responded to, purchases of supplies, and training costs.

The improper and unsupported disbursements identified are discussed in detail in the following paragraphs.

**Capital One** – As previously stated, the Rescue Squad received a notification from a collection agency in early August 2015 informing them the Rescue Squad's Capital One Bank Card account had been referred to them for collection. The notification included the Rescue Squad's name and post office box number along with Ms. Roggatz's name and home address. However, Rescue Squad officials were not aware a credit card account had been established and were not able to obtain any additional information about the account other than Ms. Roggatz was the only authorized person on the account.

In response to a subpoena we sent to Capital One, we obtained a listing of 7 credit card accounts established by Ms. Roggatz. Of the 7 credit card accounts, 2 were opened in July 1999 and 1 was opened in October 2001. The remaining 4 credit card accounts were opened between October 23, 2010 and November 11, 2014. While the name on each of the 7 accounts was Ms. Roggatz's, the account opened on March 5, 2013 also included "Anthon Rescue Squad."

We obtained the monthly statements from Capital One for the account which included the Rescue Squad's name. **Table 1** summarizes the activity from the monthly statements for the account.

<b>Description</b>	<b>Amount</b>
Beginning balance, 03/05/13	\$ -
Purchases	2,034.59
Overlimit and late fees	819.00
Interest	840.91
Payments	(1,490.27)
Ending balance, 06/21/15	\$ 2,204.36

The monthly statements show the last purchase made with the credit card account was on June 22, 2014. They also show the credit limit for the card was \$1,500.00 and the June 22<sup>nd</sup>

purchase caused the limit to be exceeded. Because late fees and interest were incurred, the balance of the account consistently exceeded \$1,500.00 after that date.

The monthly statements show there were no payments on the account from January 1, 2015 through June 21, 2015. The monthly statement for the period ended June 21, 2015, which included the \$2,204.36 balance due shown in **Table 1**, included a notice the account had been “charged off” and was being serviced by the recoveries department.

Capital One also provided a statement for the period June 22, 2015 through September 21, 2015 which showed a \$183.70 payment posted to the account on August 12, 2015, which was the day after Rescue Squad officials met with Ms. Roggatz about the notification from the collections agency.

By comparing the payments shown on the monthly credit card statements to the Rescue Squad’s bank statements, we determined none of the payments were made with funds from the Rescue Squad’s bank account. In addition, we did not identify any payments to Capital One for the remaining 6 Capital One credit card accounts during our review of images of checks issued from the Rescue Squad’s bank account and electronic payments from the account.

**Staples** - During our review of the Rescue Squad’s bank statements, we identified 68 payments to Staples which total \$27,339.98. The payments were made between January 20, 2009 and March 10, 2014. There were no payments to Staples from the Rescue Squad’s bank account after Ms. Roggatz resigned as Secretary/Treasurer and the duties were taken over by Ms. Handke.

Images for 24 of the 52 checks issued to Staples were available for our review. The remaining 28 checks were redeemed electronically and check images were not available from the bank; however, the description of the checks in the Rescue Squad’s bank statements showed the checks were redeemed by Staples. We also identified 1 debit card payment and 15 online payments made to Staples. We were able to trace the electronically redeemed checks and the online payments to payments made on a Staples credit card account for which we obtained the monthly statements in response to a subpoena.

The monthly statements we obtained from Staples for the credit card show the account was held in Ms. Roggatz’s name and the monthly statements were sent to her home address. Rescue Squad officials we spoke with were not aware of the Staples credit card account. The account was opened in July 2007 and included activity prior to January 1, 2009. The activity on the Staples credit card account for the period January 1, 2009 through July 8, 2015 is summarized in **Table 2**.

Description	Amount
Beginning balance, 01/01/09	\$ 1,156.94
Purchases*	22,785.42
Finance charges and late fees	3,949.23
Payments	(24,108.18)
Ending balance, 07/08/15	<u>\$ 3,783.41</u>

\* - Net of \$965.40 of returns.

The monthly statements show the last purchase made with the credit card account was on December 17, 2014. Because the purchase was more than 8 months after Ms. Roggatz’s resignation from the Rescue Squad, it is clear the account was not established and used exclusively for Rescue Squad operations. The monthly statements also show there were no payments on the account from December 1, 2014 through July 8, 2015. The monthly statement for the period ended June 21, 2015, which included the \$3,783.41 balance due shown in **Table 2**, was the last statement obtained from Staples.

The \$24,108.18 of payments on Ms. Roggatz's Staples credit card account are listed in **Exhibit B**. By comparing the payments shown on the monthly credit card statements to the Rescue Squad's bank statements, we determined \$20,894.73 of the \$24,108.18 of payments on the credit card account were made with 43 electronically redeemed checks or online payments from the Rescue Squad's bank account. The 43 payments ranged from \$75.00 to \$1,971.56 and were made between January 19, 2009 and April 8, 2013. None of the payments from the Rescue Squad's bank account were made after Ms. Roggatz resigned as the Rescue Squad's Secretary/Treasurer.

The 24 payments on the Staples credit card statement which were not made from the Rescue Squad's bank account totaled \$3,213.45 and ranged from \$37.21 to \$415.24 and were made between April 22, 2009 and November 28, 2014. Of the 24 payments not made from the Rescue Squad's bank account, 21 payments, totaling \$2,325.00, were made after the last payment from the Rescue Squad's bank account on April 8, 2013. In addition, the last 8 payments, totaling \$1,049.00, were made after Ms. Roggatz resigned as the Rescue Squad's Secretary/Treasurer.

After the last payment was made from the Rescue Squad's bank account on April 8, 2013, there was a \$3,270.26 balance due on the credit card account. It is apparent not all the items purchased were for Rescue Squad operations because payments were made on the credit card account from a source other than the Rescue Squad's bank account during and following Ms. Roggatz's term as Secretary/Treasurer.

In addition, there were 5 purchases made with the Staples credit card account after the April 8, 2013 payment which totaled \$456.33. Also, \$2,381.82 of late fees and interest charges were incurred on the account between May 2013 and July 2015. Each of the 21 payments made after the last payment from the Rescue Squad's bank account were applied to the existing balance due, the new purchases, and/or the late fees and interest charges. Because payments were not made from the Rescue Squad's account after April 8, 2013, it is apparent the balance due on the card at that date was not a result of purchases made for the Rescue Squad's operations.

In addition to obtaining the monthly credit card statements, we also obtained a listing from Staples of the items which were purchased with the credit card. Individual items purchased included gift cards, phones, Bluetooth speakers, photo supplies and equipment, and personal electronics, such as earbuds. Purchases also included computer items such as printers, ink, external hard drives, jump drives, keyboards, and mouse devices. The purchases are summarized in **Table 3** by category.

**Table 3**

Description	Number of Items	Amount
Ink	90	\$ 2,223.29
Computer equipment and software	79	7,165.83
Phones	19	755.11
Gift cards and fees	76	4,422.55
Food and beverages	13	265.53
Office supplies	199	2,113.84
Photo-related items	35	1,113.83
Consumer electronics and personal items	45	2,148.30
Furniture	5	531.95
Miscellaneous	74	2,034.21
Coupons	-	(644.26)
Other forms of payment	-	(707.87)
Tax	-	1,363.11
Total		<u>\$ 22,785.42</u>

According to discussions with Rescue Squad personnel, they have purchased printer ink only twice since Ms. Roggatz resigned as Secretary/Treasurer. As a result, it is apparent the Rescue Squad does not need or use a large amount of ink and the 91 purchases of ink using the Staples credit card was excessive for the Rescue Squad's operations.

Rescue Squad personnel also stated photography equipment and supplies are not needed because they do not take photographs as part of their operations. In addition, Rescue Squad personnel stated there was an excessive amount of office supplies on hand when Ms. Handke became the new Secretary/Treasurer. They also stated Ms. Roggatz did not turn over any computer, printer or photography equipment when she left her position with the Rescue Squad.

We also identified 24 additional checks issued to Staples from the Rescue Squad's checking account and 1 purchase made with a debit card at a Staples location in Sioux City. The 25 purchases total \$6,445.25 and are listed in **Exhibit C**. Rather than payments on Ms. Roggatz's Staples credit card account, these payments appear to be for purchases made at Staples locations.

There were very few Staples receipts included in the Rescue Squad's supporting documentation. However, the receipts available show a laptop was purchased on September 17, 2010 and ink was purchased on September 18, 2013. However, Rescue Squad officials do not recall purchasing a laptop for Rescue Squad operations in the fall of 2010. Rescue Squad officials stated Ms. Roggatz did not return any computers when she left her position with the Rescue Squad.

Because the Rescue Squad has purchased only a minimal amount of office supplies since Ms. Roggatz left, because Ms. Roggatz returned only a small amount of supplies to the Rescue Squad upon her departure, and because a number of personal items were identified as purchased with Ms. Roggatz's Staples credit card account, the \$27,339.98 total disbursed from the Rescue Squad's bank account and summarized in **Exhibit B** and **C** are included in **Exhibit A** as improper disbursements.

**CitiBusiness Platinum Select Card** - During our review of the Rescue Squad's bank statements we identified 24 payments to Citi Card or "Citi-Click 2 Pay" between January 13, 2009 and December 21, 2010. The \$17,237.20 of payments identified are listed in **Exhibit D**. As illustrated by the **Exhibit**, 12 of the 24 payments were checks. Images of the 12 checks were not available from the bank because they were redeemed electronically; however, the description of the checks in the Rescue Squad's bank statements showed they were redeemed by Citi Card. The remaining 12 payments were described in the Rescue Squad's bank statements as "Citi-Click 2 Pay" or "Citi Card Online Payment." Rescue Squad officials we spoke with were not aware of a Citi credit card account.

In response to a subpoena, we obtained monthly statements from Citi for a CitiBusiness Platinum Select Card (Citi credit card) account for 2 separate credit card accounts to which the 24 payments were posted. Of the 24 payments, 20 were posted to an account ending in 3704. The 4 remaining payments were posted to an account ending in 7678. The accounts are discussed in the following paragraphs.

- **Account ending in 3704** - The monthly statements show the credit card account was established in the name "Kristine L. Roggatz, Anthon Rescue Squad" and the monthly statements were sent to Ms. Roggatz's home address. The monthly statements obtained for the Citi credit card included statements through October 21, 2010.

As previously stated, the last monthly statement obtained for the Citi credit card ending in 3704 was for the period September 1, 2010 through October 21, 2010. The statement showed a credit balance of \$324.89 which resulted from a \$335.95 refund by Verizon Wireless on August 20, 2010 related to a purchase with the credit card account on July 31, 2010. The last monthly statement also included a \$324.89 credit refund issued

on September 30, 2012. The description of the credit refund stated it was “as requested.” The statement for the month ended October 21, 2010 showed 0 cardmembers; however, the statement for the previous month showed the account had 1 cardmember. As a result, it appears the account was closed after the \$324.89 credit refund was issued to Ms. Roggatz, the authorized cardmember.

The activity on the Citi credit card account ending in 3704 for the period January 1, 2009 through September 21, 2010 is summarized in **Table 4**. The credit balance in the **Table** is the \$324.89 refunded to Ms. Roggatz on September 30, 2012.

**Table 4**

Description	Amount
Beginning balance, 01/01/09	\$ 10.22
Purchases (net of returns)	12,725.47
Cash advances and fees	2,311.50
Finance charges	15,036.97
Payments	126.12
	(15,498.20)
Ending balance, 09/21/10	\$ (324.89)

The \$15,498.20 of payments on the credit card from January 1, 2009 through September 21, 2010 were made from the Rescue Squad’s checking account. The \$15,036.97 of purchases and cash advances made with the credit card between January 1, 2009 and September 21, 2010 are listed in **Exhibit E**.

As illustrated by the **Exhibit**, the monthly statements included 17 cash advances made with the credit card which total \$2,311.50. The amounts shown in the **Exhibit** for each cash advance include the fee charged when the cash advance was made. As illustrated by the **Exhibit**, the cash advances and related fees ranged from \$102.00 to \$202.00 and were made from November 20, 2009 through February 6, 2010. According to Rescue Squad officials we spoke with, there would be no need to withdraw cash for Rescue Squad operations. Bills were to be paid with checks issued from the Rescue Squad’s checking account.

Supporting documentation was not available for the purchases listed in **Exhibit E**. As illustrated by the **Exhibit**, we determined 5 of the purchases were made from vendors which are reasonable for the Rescue Squad’s operations, such as the National Registry of EMTs, Save A Life, Inc., and the Sioux City Motor Company where repair services were obtained for the Rescue Squad. These 5 purchases, which total \$1,842.60, were classified as reasonable. However, some of the purchases made with the credit card involved vendors from which the Rescue Squad would not have made purchases for operations, such as Hobby Lobby, Younkers, Family Christian, and Bath & Body Works. These purchases were classified as improper.

We also identified 21 purchases from Wal-Mart for which we obtained detailed purchase information from Wal-Mart in response to a subpoena. Of the 21 purchases from Wal-Mart, we determined 18 were for personal items, such as groceries, pet carriers, dog food and supplies, laundry detergent, DVDs, beer, magazines, a softball bat, and clothing. These purchases were classified as improper. The 3 remaining purchases from Wal-Mart included a blood pressure monitor, coffee filters, pop, a tire gauge, windshield washer fluid, trash bags, and batteries. Because no other items were included in these 3 transactions, we are unable to determine if the 3 purchases were for Rescue Squad operations or personal in nature. As a result, they were classified as unsupported.

For the remaining purchases classified as improper in **Exhibit E**, we reviewed documentation available from the Rescue Squad to determine if the purchases were discussed or authorized. We also discussed the purchases with Rescue Squad officials who were unable to identify a reason the purchases would have been made for the Rescue Squad, based on the vendor, date of the transaction, and the amount of the purchase.

**Exhibit E** also includes 4 additional purchases which were classified as unsupported because we were unable to determine if the items purchased were reasonable for Rescue Squad operations or personal in nature. The vendors the 4 purchases were made at include Shopko, the U.S. Postal Service, Fed Ex Kinkos and Batteries Plus.

As stated previously, all of the payments on the credit card account were made from the Rescue Squad’s bank account. Because **Exhibit E** illustrates only \$1,842.60 of the purchases made with the credit card were reasonable, the remaining \$13,194.37 of payments from the Rescue Squad’s bank account are included in **Exhibit A** as improper or unsupported disbursements. **Table 5** summarizes the improper and unsupported amounts included in **Exhibit A**.

**Table 5**

Description	Exhibit / Table Page Number	Improper Amount	Unsupported Amount	Total
Purchases	<b>Exhibit E</b>	\$ 12,479.57	714.80	13,194.37
Finance charges	<b>Table 4</b>	126.12	-	126.12
Refund to Ms. Roggatz	<b>Table 4</b>	324.89	-	324.89
Beginning balance	<b>Table 4</b>	-	10.22	10.22
Total		\$ 12,930.58	725.02	13,655.60

The monthly credit card statements we obtained for the account ending in 3704 also included activity prior to January 1, 2009. We are not able to determine if any of the \$13,168.95 of payments listed on those statements were made with funds from the Rescue Squad’s bank account because bank statements for the Rescue Squad’s checking account prior to January 1, 2009 were not available. However, as stated previously, all of the \$15,498.20 of payments on the credit card from January 1, 2009 through September 21, 2010 were made from the Rescue Squad’s checking account. None of the payments were made by another party. As a result, it is reasonable to expect the payments made prior to January 1, 2009 were also made from the Rescue Squad’s bank account.

The purchases made on the credit card from December 1, 2007 through December 22, 2008 include purchases from convenience stores, Eastman Kodak, Fathead, Proactive, Best Buy, HyVee, Oreck, Animal Health Services, Gamestop, and Classmates Online. We also identified a number of purchases from Wal-Mart and over \$1,800.00 of cash advances and fees. As a result, it is apparent the purchases were not for Rescue Squad activities. The \$13,168.95 of payments made on the credit card ending in 3704 from December 1, 2007 through December 22, 2008 are included in **Exhibit A** as improper disbursements.

- **Account ending in 7678** - The monthly statements show the credit card account was established in the name “Kristine L. Roggatz” and the monthly statements were sent to Ms. Roggatz’s home address. The 7 monthly statements obtained for the Citi credit card included statements which included activity from June 12, 2010 through January 10, 2011.

The 7 statements obtained from Citi included the last 4 online payments from the Rescue Squad’s bank account listed in **Exhibit D** and 2 payments which were not made from the

Rescue Squad's bank account. The 2 payments not made from the Rescue Squad's bank account total \$49.99. Of the 2 payments, the \$20.00 payment was the minimum amount due on the account based on the prior statement and the \$29.99 payment was for a \$29.99 purchase made from "Online games Pogo/EA" on June 12, 2010.

As illustrated by **Exhibit D**, the 4 payments made from the Rescue Squad's bank account for the credit card account ending in 7678 range from \$277.00 to \$604.37. They total \$1,739.00. The activity on the Citi credit card account ending in 7678 for the 7 statements obtained from Citi is summarized in **Table 6**.

**Table 6**

Description	Amount	
Beginning balance, 06/09/10	\$	-
Purchases (net of returns)	4,929.09	
Cash advances and fees	575.00	5,504.09
Finance charges		362.83
Payments by Rescue Squad		(1,739.00)
Payments not by Rescue Squad		(49.99)
Ending balance, 09/21/10		\$ 4,077.93

We reviewed the purchases made with the credit card and did not identify any vendors which were related to the Rescue Squad operations. As a result, the \$1,739.00 of payments made for the credit card are included in **Exhibit A** as improper disbursements.

**Commerce Bank Card** - During our review of the Rescue Squad's bank statements, we identified 23 payments to Commerce Bank Card which totaled \$21,019.21. The 23 payments are listed in **Exhibit F**. As illustrated by the **Exhibit**, the payments include 3 checks and 20 electronic payments. None of the 3 payments made by check included a notation in the memo portion of the check.

The first payment was made electronically on February 11, 2011 for \$500.00. There was a second payment to Commerce Bank during February, which was followed by 3 payments in March, 1 in April, 2 in May, 4 in June, 1 in July, and 1 in August. The 14 payments made to Commerce Bank from the Rescue Squad's bank account between February 11, 2011 and August 5, 2011 totaled \$11,305.36.

Another payment was not made to Commerce Bank from the Rescue Squad's bank account until December 22, 2011 when another \$500.00 payment was made. Of the 8 remaining payments to Commerce Bank from the Rescue Squad's bank account, 7 payments totaling \$8,713.85 were made between April 26, 2012 and September 25, 2012. The final payment from the Rescue Squad's account was on December 11, 2012 for \$500.00.

Although we sent a subpoena to Commerce Bank, we were unable to obtain the monthly statements associated with the payments. As a result, we are unable to determine what purchases were made with the credit card associated with the payments. However, we discussed the 23 payments with Rescue Squad officials to determine if an explanation could be identified for the instances of frequent payments for large amounts. Of the 23 payments, 11 were for \$1,000.00 or more. As stated previously, officials were not aware of any credit cards used to make purchases on behalf of the Rescue Squad. In addition, the Rescue Squad's bills were to be paid with checks and fuel and food related to ambulance runs were allowed to be purchased with the debit card related to the Rescue Squad's checking account. We confirmed food and fuel was purchased with the debit card when we reviewed disbursements from the Rescue Squad's bank account.

Officials were not able to identify any purchases made for the Rescue Squad's operations which were not paid for with checks or the debit card. As a result, the \$21,019.21 of payments from the Rescue Squad's bank account for the credit card are included in **Exhibit A** as improper disbursements.

**Sam's Club Discover Credit Card** – During our review of the Rescue Squad's bank statements, we identified 22 payments to a Sam's Club Discover credit card account which totaled \$4,742.86. The 22 payments are listed in **Exhibit G**. As illustrated by the **Exhibit**, the payments include 16 checks which were redeemed electronically and 6 payments which were made online.

As illustrated by the **Exhibit**, the payments were frequently made on a monthly basis from November 25, 2009 through February 1, 2012. Specifically, monthly payments were made from January 2010 through March 2010 and from October 2010 through February 2012, with the exception of November 2010 and May 2011. During this period, there were also 2 payments each month in April 2011 and September 2011.

The **Exhibit** also illustrates the payments ranged from \$31.67 to \$741.50. Although we sent a subpoena to Wal-Mart/Sam's Club, we were unable to obtain the monthly statements associated with the payments. As a result, we are unable to determine what purchases were made with the credit card associated with the payments.

We discussed the 22 payments with Rescue Squad officials to determine if an explanation could be identified for the frequent payments. As stated previously, officials were not aware of any credit cards used to make purchases on behalf of the Rescue Squad. Officials were also not able to identify any types of purchases which would need to be made from Sam's Club on a monthly basis.

However, as discussed in a subsequent section of this report, additional purchases from Sam's Club were identified which were also paid for from the Rescue Squad's bank account. We obtained detailed purchase information from Sam's Club for those purchases and determined a number of the purchases were not related to the Rescue Squad's operations. As a result, it is reasonable to expect the Sam's Club Discover credit card account also was not used to make purchases on behalf of the Rescue Squad and the \$4,742.86 of payments from the Rescue Squad's bank account are included in **Exhibit A** as improper disbursements.

**Cash withdrawals** - We identified 19 cash withdrawals and related fees from the Rescue Squad's checking account which total \$3,504.00. Rescue Squad officials we spoke with stated there is no reason for a cash withdrawal to be made by anyone on an ambulance call and purchases should be made using the available debit cards.

The 19 withdrawals identified are listed in **Exhibit H**. As illustrated by the **Exhibit**, all withdrawals were made in \$20.00 increments from either a Casey's store or the Collins Agency in Anthon. We confirmed an ATM is located at 125 E Main Street in Anthon, which is the same address as the Collins Agency. Withdrawals made at the ATM included a \$2.00 fee for each transaction.

The \$3,504.00 total of cash withdrawn and the related fees is included in **Exhibit A** as improper disbursements.

**Phone service** - We identified 59 disbursements from the Rescue Squad's bank account, totaling \$7,861.46, to Verizon between September 9, 2009 and December 31, 2014. According to Rescue Squad officials we spoke with, a cell phone is kept in the ambulance for use on ambulance calls. Invoices were available for 49 of the disbursements, which documented the monthly charges for the cell phone service.



Using the available invoices, we identified payments to Verizon for each month of service from September 2009 through November 2015. However, there were 3 additional payments to Verizon for which supporting documentation was not available. There was also a single payment to Qwest Communications which is not related to the Rescue Squad's operations. The 4 additional payments are listed in **Table 7**.

<b>Bank Date</b>	<b>Description</b>	<b>Amount</b>
02/14/11	Purchase VERIZON WRLS N2116-01	\$ 320.99
02/02/12	Purchase VZ Wireless	280.48
05/07/12	Purchase Qwest Communications	315.00
09/28/12	Purchase VZWRLSS	373.14
Total		\$ 1,289.61

Because the 4 payments are not related to the Rescue Squad's operations, the \$1,289.61 total is included in **Exhibit A** as improper disbursements.

**Online purchases** - In addition to the electronic payments made to various credit cards and vendors discussed previously, we identified additional online purchases made with the Rescue Squad's bank account during our review of the Rescue Squad's bank statements. Some of the purchases were supported by documentation available from the Rescue Squad and some of the unsupported purchases were from vendors which were reasonable for the Rescue Squad's operations. However, we determined 11 of the online purchases were improper and 2 were unsupported. The 13 purchases are listed in **Exhibit I**.

As illustrated by the **Exhibit**, 6 of the purchases include "PayPal" and "402-935-7733" in the description on the bank statements. According to information from PayPal's website, this information appears when a purchase is made via PayPal but sufficient funds are not available in the PayPal account to cover the charge. When a PayPal account is established, the user is required to provide a bank account or credit card as a backup billing method. The "PayPal 402-935-7733" coding shows PayPal is using the backup billing method to cover a shortfall in a PayPal account. Because the Rescue Squad does not have a PayPal account and has no reason for a PayPal account, these are improper purchases.

**Exhibit I** also includes 3 purchases from Cleverbridge. This vendor provides subscription billing services for software products. Because the Rescue Squad does not maintain any software, the purchases were determined to be personal. The 2 remaining improper purchases listed in **Exhibit I** were from the U.S. Postal Service for which supporting documentation was not available. In addition to these 2 purchases, we identified earlier purchases from the U.S. Postal Service for similar amounts which also were not supported. However, the earlier purchases were spread out over time. The U.S. Postal Service purchases listed in **Exhibit I** were made on January 6, 2014 and on January 27, 2014. Officials we spoke with stated there were no fundraising events or other activities occurring near these dates for which the Rescue Squad would have purchased a significant amount of postage. However, they stated the dates of the purchases were near the time Ms. Roggatz may have purchased postage for an upcoming family event.

**Exhibit I** includes 2 purchases made from Amazon.com for which supporting documentation was not available. Because of the wide variety of items available from Amazon, we were unable to determine the propriety of the purchases without additional information. As a result, the 2 purchases are classified as unsupported.

The \$778.81 of improper disbursements and \$295.31 of unsupported disbursements listed in **Exhibit I** are included in **Exhibit A**.

**Convenience stores and fuel purchases** – We identified a number of purchases made at convenience stores and from fuel vendors with the debit card associated with the Rescue Squad’s checking account. We also identified a limited number of payments to convenience stores and fuel vendors made with checks. According to Rescue Squad officials we spoke with, purchases are routinely made from convenience stores for fuel, drinks, and snacks. The officials also stated the ambulance is to be refueled after each ambulance call so it is ready for the next call. In addition, volunteers who operate the ambulance are allowed to use the debit card to purchase meals, snacks, and/or drinks at a convenience store or restaurant after each response call.

Rescue Squad officials reported patients transported to a hospital are taken to Sioux City. As a result, fuel may be purchased in Anthon, Sioux City, or at a location in that vicinity.

**Exhibit J** lists 151 payments to convenience stores which total \$8,435.78. Some of the payments were supported by a receipt or invoice, but most were not. In order to determine if individual payments were reasonable for the Rescue Squad’s operations, we compared the dates of the payments to response calls logged by the Rescue Squad. In order to allow for fuel purchases which were not made immediately after a call, we determined purchases from convenience stores which were made within 3 days of a response call were reasonable. This also provided for purchases which were not immediately posted to the Rescue Squad’s bank account by the vendor.

As illustrated by **Exhibit J**, we identified 11 improper transactions which included payments to convenience stores which were not made within 3 days of a response call. The \$588.94 of improper disbursements listed in **Exhibit J** are included in **Exhibit A**.

**Restaurants** – We identified a number of purchases made at restaurants with the debit card associated with the Rescue Squad’s checking account. We also identified a limited number of payments made to restaurants with checks. As stated previously, Rescue Squad officials reported volunteers who operate the ambulance are allowed to use the debit card to purchase snacks and/or drinks at a convenience store after each response call. They also reported volunteers may purchase a meal at a restaurant with the Rescue Squad’s debit card after a call if the call is during a typical mealtime. The payments to restaurants are listed in **Exhibit K**.

Officials also reported group meals are periodically purchased for the volunteers by the Rescue Squad for training, holidays or in recognition of their service. Officials identified the dates of these meals for us. They are identified as reasonable in **Exhibit K**.

Some of the remaining payments to restaurants were supported by a receipt or invoice, but most were not. In order to determine if individual payments were reasonable for the Rescue Squad’s operations, we compared the dates of the payments to response calls logged by the Rescue Squad. In order to allow for purchases which were not immediately posted to the Rescue Squad’s bank account by the vendor, we determined purchases within 3 days of a response call from convenience stores or restaurants between Anthon and Sioux City were reasonable.

To determine if the payments to restaurants located in Sioux City or those which appeared to be related to a response call were reasonable, we consulted with Rescue Squad officials who told us no more than 3 volunteers travel to Sioux City with the ambulance. They also stated they believed \$15.00 per person per meal was a conservative amount to allow for each meal. As a result, any meals related to a response call and in excess of \$45.00 was determined to be improper. As an example, **Exhibit K** illustrates a \$77.30 purchase was made from Perkins in Sioux City on March 27, 2012.

The \$483.48 of improper disbursements listed in **Exhibit K** are included in **Exhibit A**.

**Sam’s Club** – In addition to the payments issued to the Sam’s Club credit card discussed earlier, we identified a number of payments issued to Sam’s Club with checks or the Rescue Squad’s debit card. In response to a subpoena to Sam’s Club, we obtained a list of items purchased for

each of the payments. Some of the purchases included food and supplies for an annual fundraiser held by the Rescue Squad and the Anthon Fire Department. These purchases were determined to be reasonable based on the dates of the purchases, items and quantities purchased, and confirmation with Rescue Squad officials.

However, some of the purchases included items which were not for Rescue Squad operations, such as wine, beef ribeye, turkey, gravy, taco seasoning, dog food, bananas, celery, and onions. These items were not purchased in large quantities and they were not purchased near times when the Rescue Squad was hosting an event. As a result, they were determined to be personal purchases.

The purchases which included personal items are listed in **Exhibit L** along with a list of the specific items purchased. The \$1,263.58 total of personal items listed in the **Exhibit** is included in **Exhibit A** as improper disbursements.

**Wal-Mart** – We identified a number of payments to Wal-Mart from the Rescue Squad’s checking account. Some of the payments were supported by receipts available in the Rescue Squad’s records. However, receipts were not available for a number of the purchases. For these items, we requested a list of items purchased from Wal-Mart.

While Wal-Mart provided a detailed listing of items purchased for certain payments, they were not able to provide information for purchases made prior to October 15, 2012. We were also unable to obtain information for payments made on June 17, 2013 and September 27, 2013. **Exhibit M** includes the payments for which receipts or detailed purchase information was not available. Because we are unable to determine the propriety of the items purchased, they are classified as unsupported disbursements in the **Exhibit**.

**Exhibit M** also includes a list of items purchased from Wal-Mart which were personal in nature. As illustrated by the **Exhibit**, the personal items identified include kitchen bowls and a humidifier and related supplies. The personal purchases also include groceries such as cereal, chips, and a cake mix.

The \$935.75 of improper disbursements and \$3,143.93 of unsupported disbursements listed in **Exhibit M** are included in **Exhibit A**.

**Other Retail Vendors** – During our review of disbursements from the Rescue Squad’s bank accounts, we identified a number of disbursements to other retail vendors. Some of the payments were supported by receipts, invoices, or other appropriate documentation which showed the disbursements were related to Rescue Squad operations. Some of the disbursements for which supporting documentation was not available were to the same vendors for which support was available. These disbursements were determined to be reasonable based on the vendor, amount of the disbursements, and frequency of the payments.

However, some of the disbursements for which supporting documentation was not available were to vendors which were not common for the Rescue Squad or were for unusual amounts. These purchases were discussed with Rescue Squad officials. In addition to the vendor and amount of the disbursements, the Rescue Squad officials considered the date of the payments. The payments to unusual vendors which were made at times which were not near events sponsored by the Rescue Squad are listed in **Exhibit N**.

For 5 of the 19 disbursements listed in the **Exhibit**, Rescue Squad officials stated purchases from the vendors may have been authorized. For example, the \$652.66 payment to Best Buy on July 22, 2010 may have been for a replacement television the Rescue Squad purchased for the station. However, they were unable to determine if the date of the purchase and amount were reasonable for when the television was replaced. Also, check number 6296 was issued to Vantus for \$502.95 on April 17, 2009. In addition, the 2 payments to Green Acres, a florist/greenhouse,

may have been for floral arrangements for a funeral, but officials were unable to identify who the arrangements would have been for. Because we are unable to determine if these purchases were authorized disbursements of Rescue Squad funds, or personal in nature, they were determined to be unsupported. Because Rescue Squad officials were unable to determine why the 14 remaining purchases were made from the vendors listed in the **Exhibit**, they were determined to be improper.

The \$2,015.90 of improper disbursements and \$1,323.60 of unsupported disbursements are included in **Exhibit A**.

**Grocery Stores** - We identified 25 disbursements to grocery stores totaling \$5,982.14 between May 5, 2009 and November 8, 2013. We determined 17 of the 25 disbursements were reasonable because the purchases were supported by appropriate documentation or the date and amount of the disbursement appeared reasonable for Rescue Squad operations. These purchases included supplies for training classes and the annual fundraiser or were made at times near these events in amounts which would be expected for purchasing supplies.

We were unable to determine the propriety of the 8 remaining payments to Hy-Vee. Of the 8 payments, 7 were checks which were redeemed electronically and 1 purchase was made with a debit card. The payments are listed in **Table 8**.

<b>Date</b>	<b>Description</b>	<b>Amount</b>
10/20/09	Hy-Vee Check 6369	\$ 131.50
10/27/09	Hy-Vee Check 6376	385.48
11/02/10	Hy-Vee Check 6513	246.19
05/02/11	Hy-Vee Sioux City	14.20
05/24/11	Hy-Vee Check 6593	169.88
07/25/11	Hy-Vee Check 6614	271.33
05/09/12	Hy-Vee Check 6710	190.99
05/29/12	Hy-Vee Check 6721	185.11
Total		<u>\$ 1,594.68</u>

The \$1,594.68 total illustrated by the **Table** is included in **Exhibit A** as unsupported disbursements.

**Other disbursements** – During our review of disbursements from the Rescue Squad’s bank accounts, we identified the following concerns.

- We determined Ms. Roggatz issued herself check number 6476 for \$100.00 on September 1, 2010. The notation in the check’s memo stated “ambulance money.” However, according to Rescue Squad officials we spoke with, cash was not kept in the ambulance. Instead, a debit card was kept in the ambulance for fuel purchases and food and drink purchases for crew members after a call. As a result, the \$100.00 check was determined to be improper.
- We determined images were not available for 15 checks redeemed between January 15, 2009 and February 19, 2009. Because we were unable to determine who the checks were issued to, we were unable to determine the propriety of the payments. As a result, the \$1,973.21 total of the checks was determined to be unsupported.

The \$100.00 improper disbursement and \$1,973.21 of unsupported payments are included in **Exhibit A**.

## UNDEPOSITED COLLECTIONS

As previously stated, the Anthon Rescue Squad's primary revenue sources include payments for ambulance services, township donations, and 2 annual fund raising events. The Rescue Squad uses a third party billing service to collect payments for ambulance services. The annual fundraisers include EMS Day in the spring and a fall barbeque and dance. The fall event is co-sponsored by the Anthon Fire Department and proceeds are to be split between the 2 organizations. The Rescue Squad also conducts occasional fundraisers in association with special events such as Anthon's 125<sup>th</sup> year celebration and RAGBRAI.

Rescue Squad officials we spoke with stated there is not a clearly established process for recording donations or providing receipts to donors. Because sufficient records were not maintained, we are unable to determine if all collections were properly deposited.

While we were unable to determine if all collections received by the Rescue Squad were properly deposited during the period of our investigation, we determined the amount deposited to the Rescue Squad's checking and savings accounts increased after Ms. Roggatz's departure. The amounts deposited each month, excluding transfers and interest, are summarized in **Table 9**.

<b>Period</b>	<b>Amount Deposited</b>	<b>Monthly Average</b>
<u>During Ms. Roggatz's tenure:</u>		
January – December 2009	\$ 67,359.16	5,613.26
January – December 2010	44,427.48	3,702.29
January – December 2011	72,510.03	6,042.50
January – December 2012	53,193.70	4,432.81
January – December 2013	48,080.48	4,006.71
January – March 2014	14,198.44	4,732.81
<u>After Ms. Roggatz's tenure:</u>		
April – December 2014	92,552.78	10,283.64
January – November 2015	75,649.99	6,877.27

As illustrated by the **Table**, average monthly deposits ranged from \$3,702.29 to \$6,042.50 during Ms. Roggatz's tenure. However, they increased to \$6,877.27 to \$10,283.64 immediately after her departure.

Because payments received by the Rescue Squad for ambulance services are deposited directly into the Rescue Squad's bank account by a third party billing service, we did not identify any payments from the service which were not properly deposited. We are unable to determine if the increase in collections was a result of an increase in the information submitted to the third party billing service or a result of some other factor. Rescue Squad officials we spoke with stated they did not increase the level of ambulance service provided. They also stated they were not aware of any large increases in donations or proceeds from fundraising events after Ms. Roggatz's departure.

## ACCOUNT BALANCE ANALYSIS

In addition to increased average monthly deposits, we determined the average monthly disbursement amount decreased after Ms. Roggatz's tenure as the Rescue Squad's Secretary/Treasurer. The total and average monthly disbursements, excluding transfers to the Rescue Squad's savings account, for January 1, 2009 through November 30, 2015 are summarized in **Table 10**.

**Table 10**

<b>Period</b>	<b>Amount Disbursed</b>	<b>Monthly Average</b>
<u>During Ms. Roggatz's tenure:</u>		
January – December 2009	\$ 59,846.89	4,987.24
January – December 2010	42,046.54	3,503.88
January – December 2011	64,082.13	5,340.18
January – December 2012	51,193.60	4,266.13
January – December 2013	31,761.90	2,646.83
January – March 2014	13,811.76	4,603.92
<u>After Ms. Roggatz's tenure:</u>		
April – December 2014	19,350.00	2,150.00
January – November 2015	24,779.69	2,252.70

As illustrated by the **Table**, average monthly disbursements were \$2,646.83 in 2013, but ranged from \$3,503.88 to \$5,340.18 during the rest of Ms. Roggatz's tenure. However, the average monthly disbursements decreased to \$2,150.00 in 2014 after Ms. Roggatz's departure and \$2,252.70 in 2015.

As a result of the increased deposits and decreased disbursements, Rescue Squad officials authorized the new Secretary/Treasurer to transfer funds from the checking account to the savings account. As a result of these transfers, the savings account balance increased from a balance of \$26,721.20 on March 31, 2014 to \$95,657.05 on November 30, 2015.

### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Anthon Rescue Squad to perform bank reconciliations and process receipts, and disbursements. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Rescue Squad's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former Secretary/Treasurer had control over each of the following areas:
- (1) Receipts – collecting, depositing, and posting.
  - (2) Disbursements – making purchases, receiving certain goods and services, presenting disbursements, maintaining supporting documentation, preparing, signing and distributing checks, and posting payments.
  - (3) Bank accounts – receiving and reconciling monthly bank statements to accounting records.
  - (4) Reporting – preparing Rescue Squad meeting minutes and financial reports.

Recommendation – We realize segregation of duties is difficult with a limited number of volunteers. However, the duties within each function listed above should be segregated between the Treasurer and other members of the Rescue Squad or City staff. In addition, someone independent of financial duties should review financial records, perform or review reconciliations, and examine supporting documentation for accounting records on a

periodic basis. Any irregularities identified during the reviews should be addressed in a timely manner.

In addition, the bank statements should be delivered to someone who does not collect or disburse Rescue Squad funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Disbursements – During our review of the Rescue Squad’s disbursements, we determined disbursements were not consistently supported by invoices or other documentation.

Recommendation – All Rescue Squad disbursements should be approved by the officials prior to payment, with the exception of those specifically allowed by a Rescue Squad approved policy. For those disbursements paid prior to approval, a listing should be provided to officials at the next Rescue Squad meeting for review and approval. All payments should be remitted in a timely manner to ensure late fees and interest are not incurred.

To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to a second independent person for review and countersignature.

- C. Use of Debit Card – We identified a number of purchases made at convenience stores and from fuel vendors with the debit card associated with the Rescue Squad’s checking account. We also identified a number of purchases from restaurants with the debit card. A debit card is kept in the ambulance so Rescue Squad members can purchase fuel for the ambulance and snacks or meals after responding to a rescue call. The purchases were not consistently supported by appropriate documentation.

Purchases made using a debit card are an immediate payment and do not allow the proper authorization by an oversight Board or Council which is required by section 303.67 of the *Code of Iowa*.

Recommendation – Rescue Squad officials should implement procedures requiring all purchases with Rescue Squad funds be properly supported with original invoices, receipts, or other appropriate documentation. In addition, officials should consider eliminating the use of a debit card and using a credit card in its place. A debit card instantly uses Rescue Squad funds without any independent review or approval. However, a credit card allows Rescue Squad officials to determine the propriety of purchases prior to authorizing the use of Rescue Squad funds to pay for purchases made with the credit card.

In addition, Rescue Squad officials should establish a written policy which prohibits the personal use of the credit card. The policy should specify the potential consequences of using the credit card for personal purchases. The policy should be clearly communicated to all Rescue Squad members and each member using the credit card should be required to sign a statement regarding their understanding of the policy.

- D. Recording of Donations – The former Secretary/Treasurer did not keep a record of donations or provide receipts to individuals or organizations that made donations to the Anthon Rescue Squad. As a result, it is not possible to determine if all collections are deposited intact and in a timely manner.

Recommendation – Procedures should be established to ensure donations are recorded and receipts are provided to donors. This provides donors with documentation to use for tax purposes and it provides the entity a tool to monitor deposits. Someone independent of other financial duties should review the donation log or receipt book on a periodic basis

and comparisons made to bank deposits as part of the monthly bank reconciliation process.

- E. Meeting Minutes – During our review of minutes, we determined limited financial information was provided to Rescue Squad officials, with the exception of references to large purchases. However, even these notations did not document discussion of costs or disbursements.

In addition, financial reporting became very infrequent during 2013 with several monthly minutes stating “No financial report available.” After the new Secretary/Treasurer assumed her duties in April 2014, there was a significant increase to the financial information available to include balances and transfer amounts.

Recommendation – Rescue Squad officials should ensure detailed financial information continues to be reported by the Secretary/Treasurer to provide transparency to the members. The minutes should be reviewed in a timely manner so any errors can be identified and corrected. In addition, procedures should be implemented which ensure the Secretary and the President sign all meeting minutes to document their accuracy. All obligations should be presented to Rescue Squad officials for approval prior to payment and financial reports the Secretary/Treasurer presents to the City Council should be filed with the related minutes.

- F. Separately Maintained Accounts – Section 384.20 of the *Code of Iowa* states, in part, “A city shall keep accounts which show an accurate and detailed statements of all public funds collected, received, or expended for any city purpose.”

The Rescue Squad maintained separate bank accounts during the period of our investigation. The Rescue Squad is part of the City and the separate bank accounts should have been included in the City Clerk’s monthly financial reports.

Based on our review of the sources of deposits made to the Rescue Squad’s accounts, the funds in the separate bank accounts are public funds collected for a City purpose. The transactions and the resulting balances were not reported to the City Council, were not under the control of the City Council, and disbursements from the accounts were not reviewed or approved by the City Council.

Recommendation – All financial transactions of the Rescue Squad’s bank accounts should be included in the City Clerk’s monthly financial reports. The Rescue Squad’s activity should be subject to City Council review and the City’s budget process. In addition, internal control could be strengthened and operating efficiency could be increased by integrating the receipts and disbursements of these accounts with the City’s account records in the City Clerk’s office.

- G. Public Purpose – Section 384.3 of the *Code of Iowa* states, in part, “All moneys received for city government purposes from taxes and other sources must be credited to the general fund of the city.” We determined the Department is a part of the City and, therefore, all monies received by the Department are subject to section 384.3 of the *Code of Iowa*.

During the course of our investigation, we identified disbursements which may not meet the test of public purpose as defined in an Attorney General’s Opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented. Examples of these disbursements include food purchases and purchases from florists.

According to the Attorney General’s Opinion, it is possible for these disbursements to meet the test of serving a public purpose under certain circumstances, although such items will



certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommendation – City officials should determine and document the public purpose served by these expenditures before authorizing any further payments from City accounts or the separate bank accounts maintained for the Rescue Squad. City officials may give special consideration to the public purpose served by certain disbursements made for or on behalf of volunteers who serve the City and citizens. If disbursements for food and flowers continue, City officials should establish written policies and procedures for documenting the public purpose served.

H. Financial Accounting Records – Very limited financial records were maintained for the period of our investigation. The following concerns were identified:

- Receipts and disbursements were not posted to a ledger or other accounting system.
- Pre-numbered receipts were not issued for collections from donations.
- Disbursements were not approved or documented in the minutes of Board meetings.
- Monthly bank account reconciliations were not completed and bank statements were delivered to and reviewed by the individual responsible for disbursing the Rescue Squad's funds.

Recommendation – Rescue Squad officials should ensure financial transactions are recorded in formal accounting records to account for all receipts and disbursements. Records should include:

- Pre-numbered receipts for collections.
- Adequate supporting documentation for disbursements, including invoices and receipts.
- Checks should be reviewed by an independent party and the review should include comparing invoices and supporting documentation to the check.
- Disbursements should be reviewed and approved by officials.
- Monthly bank to book reconciliations should be prepared and reviewed by independent parties.

## **Exhibits**

Report on Special Investigation of the  
Anthon Rescue Squad

Summary of Findings  
For the Period January 1, 2009 through December 31, 2014

<b>Description</b>	<b>Exhibit/Table Page Number</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Total</b>
Improper and unsupported disbursements:				
Credit cards:				
Staples	<b>Page 10</b>	\$ 27,339.98	-	27,339.98
Citi account ending in 3704 after 01/01/09	<b>Table 5</b>	12,930.58	725.02	13,655.60
Citi account ending in 3704 prior to 01/01/09	<b>Page 12</b>	13,168.95	-	13,168.95
Citi account ending in 7678	<b>Table 6</b>	1,739.00	-	1,739.00
Commerce Bank Card	<b>Exhibit F</b>	21,019.21	-	21,019.21
Sam's Club Discover credit card	<b>Exhibit G</b>	4,742.86	-	4,742.86
Cash withdrawals	<b>Exhibit H</b>	3,504.00	-	3,504.00
Phone service	<b>Table 7</b>	1,289.61	-	1,289.61
Online purchases	<b>Exhibit I</b>	778.81	295.31	1,074.12
Convenience stores and fuel purchases	<b>Exhibit J</b>	588.94	-	588.94
Restaurants	<b>Exhibit K</b>	483.48	-	483.48
Sam's Club	<b>Exhibit L</b>	1,263.58	-	1,263.58
Wal-Mart	<b>Exhibit M</b>	935.75	3,143.93	4,079.68
Other retail vendors	<b>Exhibit N</b>	2,015.90	1,323.60	3,339.50
Grocery stores	<b>Table 8</b>	-	1,594.68	1,594.68
Other disbursements	<b>Page 18</b>	100.00	1,973.21	2,073.21
Total improper and unsupported disbursements		\$ 91,900.65	9,055.75	100,956.40

**Exhibit B**

Report on Special Investigation of the  
Anthon Rescue Squad

Payments on Staples Credit Card Account  
For the Period January 1, 2009 through December 31, 2014

<b>Per Credit Card Statements</b>		<b>Per Rescue Squad's Bank Account Statements</b>			<b>Payments from another source</b>
<b>Payment Date</b>	<b>Payments</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>	
01/19/09	\$ 356.94	01/20/09	Staples Payment Check Pymt 6266	\$ 356.94	-
02/28/09	260.62	03/02/09	Staples Payment Check Pymt 6190	260.62	-
03/17/09	200.00	03/19/09	Staples Payment Check Pymt 6280	200.00	-
04/22/09	100.00			-	100.00
05/15/09	1,971.56	05/18/09	Staples Payment Check Pymt 6322	1,971.56	-
06/27/09	498.47	06/29/09	Staples Payment Check Pymt 6333	498.47	-
07/20/09	415.24			-	415.24
08/20/09	37.21			-	37.21
09/23/09	905.73	09/24/09	Staples Payment Check Pymt 6333	905.73	-
11/15/09	430.23	11/16/09	Staples Payment Check Pymt 6384	430.23	-
12/19/09	325.53	12/21/09	Staples Payment Check Pymt 6384	325.53	-
01/21/10	532.75	01/22/10	Staples Payment Check Pymt 6402	532.75	-
03/20/10	289.78	03/22/10	Staples Payment Check Pymt 6427	289.78	-
04/20/10	482.30	04/20/10	Staples Payment Check Pymt 6434	482.30	-
05/26/10	143.33	05/26/10	Staples Payment Check Pymt 6446	143.33	-
06/21/10	81.31	06/21/10	Staples Payment Check Pymt 6453	81.31	-
07/27/10	165.82	07/27/10	Staples Payment Check Pymt 6453	165.82	-
08/23/10	147.85	08/23/10	Staples Payment Check Pymt 6477	147.85	-
10/22/10	277.00	10/22/10	Staples Payment Check Pymt 6493	277.00	-
11/18/10	352.05	11/18/10	Staples Payment Check Pymt 6453	352.05	-
12/22/10	800.00	12/22/10	Staples Payment Check Pymt 6453	800.00	-
02/03/11	162.00	02/03/11	Staples Payment Check Pymt 6536	162.00	-
02/28/11	578.73	02/28/11	Staples Payment Check Pymt 6557	578.73	-
03/22/11	1,923.39	03/22/11	Staples Payment Check Pymt 6557	1,923.39	-
04/26/11	273.06	04/26/11	Staples Payment Check Pymt 6587	273.06	-
05/31/11	234.76	05/31/11	Staples Payment Check Pymt 6603	234.76	-
06/23/11	874.22	06/23/11	Staples Payment Check Pymt 6608	874.22	-
07/29/11	341.34	07/29/11	Staples Payment Check Pymt 6619	341.34	-
09/06/11	1,296.85	09/06/11	Staples Online Pmt	1,296.85	-
09/29/11	350.00	09/29/11	Staples Payment Check Pymt 6636	350.00	-

Report on Special Investigation of the  
Anthon Rescue Squad

Payments on Staples Credit Card Account  
For the Period January 1, 2009 through December 31, 2014

<b>Per Credit Card Statements</b>		<b>Per Rescue Squad's Bank Account Statements</b>			<b>Payments from another source</b>
<b>Payment Date</b>	<b>Payments</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>	
10/31/11	259.00	10/31/11	Staples Payment Check Pymt 6649	259.00	-
11/28/11	1,000.00	11/28/11	Staples Payment Check Pymt 6676	1,000.00	-
01/03/12	61.00			-	61.00
02/03/12	150.00	02/03/12	Staples Online Pmt	150.00	-
03/05/12	500.00	03/05/12	Staples Online Pmt	500.00	-
03/30/12	500.00	03/30/12	Staples Online Pmt	500.00	-
04/26/12	1,000.00	04/26/12	Staples Online Pmt	1,000.00	-
05/23/12	500.00	05/23/12	Staples Online Pmt	500.00	-
07/05/12	500.00	07/05/12	Staples Online Pmt	500.00	-
08/06/12	75.00	08/06/12	Staples Online Pmt	75.00	-
09/05/12	500.00	09/05/12	Staples Online Pmt	500.00	-
09/24/12	500.00	09/25/12	Staples Online Pmt	500.00	-
10/03/12	200.00	10/04/12	Staples Online Pmt	200.00	-
11/03/12	86.00			-	86.00
12/05/12	250.00	12/05/12	Staples Online Pmt	250.00	-
01/04/13	150.00	01/04/13	Staples Online Pmt	150.00	-
02/04/13	100.00			-	100.00
03/03/13	89.00			-	89.00
03/08/13	250.00	03/08/13	Staples Online Pmt	250.00	-
04/08/13	305.11	04/08/13	Staples Online Pmt	305.11	-
05/03/13	124.00			-	124.00
06/04/13	100.00			-	100.00
07/07/13	97.00			-	97.00
08/05/13	134.00			-	134.00
09/03/13	134.00			-	134.00
10/03/13	95.00			-	95.00
12/03/13	234.00			-	234.00
01/06/14	98.00			-	98.00
03/05/14	260.00			-	260.00
04/14/14	129.00			-	129.00

**Exhibit B**Report on Special Investigation of the  
Anthon Rescue SquadPayments on Staples Credit Card Account  
For the Period January 1, 2009 through December 31, 2014

<b>Per Credit Card Statements</b>		<b>Per Rescue Squad's Bank Account Statements</b>			<b>Payments from another source</b>
<b>Payment Date</b>	<b>Payments</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>	
06/02/14	264.00			-	264.00
07/11/14	100.00			-	100.00
08/11/14	247.00			-	247.00
09/09/14	86.00			-	86.00
10/10/14	86.00			-	86.00
11/10/14	87.00			-	87.00
11/28/14	50.00			-	50.00
Total	<u>\$ 24,108.18</u>			<u>\$ 20,894.73</u>	<u>3,213.45</u>

Report on Special Investigation of the  
Anthon Rescue Squad

Payments to Staples  
For the Period January 1, 2009 through December 31, 2014

Per Check Images or Bank Statements

Check Date	Check Number	Payee	Memo	Amount
09/17/10	6484	Staples	Computer	\$ 834.43
09/21/10	6486	Staples	Keyboard	88.25
05/04/11	6590	Staples	<i>None</i>	582.15
05/13/11	6592	Staples	<i>None</i>	308.90
05/16/11	6594	Staples	<i>None</i>	390.52
08/16/11	6624	Staples	<i>None</i>	59.90
08/20/11	6625	Staples	<i>None</i>	166.87
08/29/11	6626	Staples	<i>None</i>	136.37
12/26/11	6683	Staples	<i>None</i>	180.35
03/04/12	6706	Staples	<i>None</i>	469.98
08/16/12	6731	Staples	<i>None</i>	185.94
01/17/13	6775	Staples	EMC Class	310.76
01/28/13	##	Staples Sioux City, IA 548141	-	36.41
05/03/13	6800	Staples	<i>None</i>	150.80
09/18/13	6762	Staples	ink	150.21
09/27/13	6763	Staples	office	114.22
10/12/13	6764	Staples	<i>None</i>	108.57
10/28/13	6768	Staples	<i>None</i>	213.99
10/28/13	6769	Staples	Office supplies	553.75
12/06/13	6772	Staples	Office supplies	563.77
12/13/13	6775	Staples	Batteries	52.92
01/03/14	6780	Staples	<i>None</i>	58.79
01/23/14	6792	Staples	Office supplies	242.95
02/01/14	6794	Staples	env. Labels	159.90
03/06/14	6808	Staples	<i>None</i>	324.55
Total				<u><u>\$ 6,445.25</u></u>

## - Electronic payment. Date shown is date posted to bank account.

Auditor's notes are in italics.

**Report on Special Investigation of the  
Anthon Rescue Squad**



Report on Special Investigation of the  
Anthon Rescue Squad

Payments to Citi Credit Card  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements**

<b>Bank Date</b>	<b>Description</b>	<b>Amount</b>
01/13/09	Citi-Click 2 Pay Payment	\$ 10.22 #
02/10/09	Citi-Click 2 Pay Payment	20.00 #
03/11/09	Citi-Click 2 Pay Payment	285.39 #
04/07/09	Citi-Click 2 Pay Payment	250.17 #
05/11/09	CITICARD Payment Check Pymt 6134	356.07 #
06/08/09	CITICARD Payment Check Pymt 6327	100.00 #
07/13/09	CITICARD Payment Check Pymt 6336	162.81 #
09/04/09	CITICARD Payment Check Pymt 6349	951.90 #
10/01/09	CITI CARD Online Payment	2,293.76 #
11/09/09	CITICARD Payment Check Pymt 6382	460.03 #
12/11/09	CITI CARD Online Payment	835.03 #
01/04/10	CITICARD Payment Check Pymt 6394	1,053.83 #
02/05/10	CITICARD Payment Check Pymt 6394	903.07 #
03/04/10	CITICARD Payment Check Pymt 6417	1,029.04 #
03/31/10	CITICARD Payment Check Pymt 6429	697.57 #
05/06/10	CITICARD Payment Check Pymt 6441	500.84 #
06/07/10	CITICARD Payment Check Pymt 6451	916.09 #
07/06/10	CITICARD Payment Check Pymt 6459	1,476.03 #
07/26/10	CITI CARD Online Payment	1,629.86 #
08/10/10	CITI CARD Online Payment	1,566.49 #
09/28/10	CITI CARD Online Payment	500.00 ^
10/20/10	CITI CARD Online Payment	604.37 ^
11/17/10	CITI CARD Online Payment	277.00 ^
12/21/10	CITI CARD Online Payment	357.63 ^
Total		<u>\$ 17,237.20</u>

# - Traced to credit card statement obtained from Citi for the account ending in 3704.

^ - Traced to credit card statement obtained from Citi for the account ending in 7678.

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases Made with CityBusiness Platinum Select Card  
For the Period January 1, 2009 through December 31, 2014

Per Credit Card Statements

Date	Vendor	Amount
01/18/09	Know Gangs 920-674-4493 WI	\$ 774.21
01/21/09	Scheels - Southern Hills Sioux City IA	150.00
01/24/09	Scheels - Southern Hills Sioux City IA	150.00
02/12/09	Know Gangs 920-674-4493 WI	(774.21)
03/13/09	VZWRLESS*MW M6811-01 800-922-0204 GA <i>[Verizon Wireless]</i>	247.04
04/05/09	Verizon Srls 40000-50 Fort Worth TX	(247.04)
04/06/09	WM Supercenter Sioux City IA	45.52
04/09/09	VZWRLESS-MYACCT VN 800-9220204 CA <i>[Verizon Wireless]</i>	557.59
05/06/09	Ntl Registry of EMTS 614884484 OH	100.00
05/25/09	KDD Enterprises 770-7252769 GA	39.95
06/03/09	Shopko 00300400 Sioux City IA	98.81
06/19/09	WM Supercenter Sioux City IA	24.05
07/22/09	Save A Life Inc. 330-6594222 OH	696.00
08/13/09	Sioux City Motor Compa Sioux City IA	255.90
08/31/09	Paypal *GETITDIGITAL 718-554-7299 NY <i>[Photography equipment]</i>	1,539.99
08/31/09	GETITDIGITAL 7185547299 NY <i>[Photography equipment]</i>	195.00
09/25/09	Verizon Wrls M3073-01 Sioux City IA	558.77
10/14/09	USPS 18832504931204340 Sioux City IA	176.00
10/14/09	Fed Ex Kinkos #0779 Sioux City IA	114.18
10/21/09	American Casting & Mfg Plainview NY	169.85
11/20/09	U.S. Ban Hy-Vee Sioux City IA	202.00 #
11/20/09	W.F.B. Southern-Hill Sioux City IA	102.00 #
11/21/09	DATAFAX 877-3282977 OH	189.25
11/27/09	Fareway-Sergeant Bluff014Sergeant BluffIA	67.30
11/29/09	PetSmart Inc 1451 Sioux City IA	56.60
11/30/09	Hobby Lobby #255 Sioux City IA	109.90
12/04/09	DRI*NUANCE orderfind.comMN	99.99
12/04/09	DRI*NUANCE orderfind.comMN	7.99
12/07/09	Younkers #0429 Sioux City IA	256.78
12/17/09	Wal-Mart #1361 Sioux City IA	220.86
12/21/09	Casey's 111 Gaul Drive Sergeant IA	102.00 #
12/23/09	Wal-Mart #1361 Sioux City IA	452.46

<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
-	774.21	-
-	150.00	-
-	150.00	-
-	(774.21)	-
-	247.04	-
-	(247.04)	-
-	-	45.52
-	557.59	-
100.00	-	-
-	39.95	-
-	-	98.81
-	-	24.05
696.00	-	-
255.90	-	-
-	1,539.99	-
-	195.00	-
-	558.77	-
-	-	176.00
-	-	114.18
-	169.85	-
-	202.00	-
-	102.00	-
-	189.25	-
-	67.30	-
-	56.60	-
-	109.90	-
-	99.99	-
-	7.99	-
-	256.78	-
-	220.86	-
-	102.00	-
-	452.46	-

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases Made with CityBusiness Platinum Select Card  
For the Period January 1, 2009 through December 31, 2014

**Per Credit Card Statements**

Date	Vendor	Amount
12/30/09	Verizon Wrls M3073-01 Sioux City IA	21.39
01/13/10	Sioux City Musketeers Sioux City IA	238.00
01/14/10	Wal-Mart #1361 Sioux City IA	53.89
01/15/10	Sioux City Musketeers Sioux City IA	34.00
01/21/10	SPELLEX Corporation 813-7927000 FL	276.35
01/24/10	WM Supercenter Sioux City IA	135.21
01/26/10	Wal-Mart #1361 Sioux City IA	89.57
01/26/10	Wal-Mart #1361 Sioux City IA	51.87
01/30/10	FNB 103 Willow Road Missouri IA	102.00 #
01/30/10	FNB 103 Willow Road Missouri IA	102.00 #
02/02/10	Wal-Mart #1361 Sioux City IA	99.48
02/05/10	Wal-Mart #1361 Sioux City IA	249.77
02/06/10	Collins 125 E Main Anthon IA	102.00 #
02/09/10	Cartridge Worldntx741 Sioux City IA	88.77
02/22/10	Fareway-Sergeant Bluff014Sergeant BluffIA	55.26
02/24/10	DRI*Trend Micro WWW.MYORD.COMMN	35.95
02/24/10	WWW.MEDISAVE.NET 203-4044876 CT	175.33
03/04/10	Casey's 111 Gaul Drive Sergeant IA	122.00 #
03/05/10	Best Buy 00007922 Sioux City IA	201.11
03/12/10	Casey's 4 South 1st Street Merville IA	122.00 #
03/12/10	Casey's 4 South 1st Street Merville IA	122.00 #
03/24/10	Wal-Mart #1361 Sioux City IA	67.13
03/25/10	Family Chr#43600004366 Sioux City IA	43.32
03/26/10	Classmates.com 206-301-5900 WA	59.00
03/31/10	Wal-Mart #1361 Sioux City IA	148.83
03/31/10	Fareway-Sergeant Bluff014Sergeant BluffIA	114.11
04/20/10	Wal-Mart #1361 Sioux City IA	68.45
04/28/10	Wal-Mart #1361 Sioux City IA	355.67
05/04/10	Wal-Mart #1361 Sioux City IA	157.68
05/11/10	Hy Vee 1614 Sioux City IA	177.98
05/18/10	Lowe's #01695* Sioux City IA	131.21
05/20/10	Batteries Plus#129 Sioux City IA	202.35

<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
-	21.39	-
-	238.00	-
-	-	53.89
-	34.00	-
-	276.35	-
-	135.21	-
-	89.57	-
-	51.87	-
-	102.00	-
-	102.00	-
-	99.48	-
-	249.77	-
-	102.00	-
-	88.77	-
-	55.26	-
-	35.95	-
175.33	-	-
-	122.00	-
-	201.11	-
-	122.00	-
-	122.00	-
-	67.13	-
-	43.32	-
-	59.00	-
-	148.83	-
-	114.11	-
-	68.45	-
-	355.67	-
-	157.68	-
-	177.98	-
-	131.21	-
-	-	202.35

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases Made with CityBusiness Platinum Select Card  
For the Period January 1, 2009 through December 31, 2014

**Per Credit Card Statements**

Date	Vendor	Amount
05/28/10	Wal-Mart #1361 Sioux City IA	139.33
06/02/10	Casey's 4 South 1st Street Merville IA	122.00 #
06/10/10	WM Supercenter Sioux City IA	201.50
06/11/10	Emergency Medical Prod 262-513-5753 WI	615.37
06/12/10	Wal-Mart 3101 Floyd Blvd Sioux City IA	141.50 #
06/22/10	Casey's 4 South 1st Street Merville IA	122.00 #
06/24/10	Casey's 4 South 1st Street Merville IA	122.00 #
07/01/10	Wal-Mart #1361 Sioux City IA	179.70
07/07/10	Cardtron 5775 Sunnybrook Dr Sioux City IA	202.00 #
07/07/10	Target 00018002 Sioux City IA	218.69
07/07/10	Wal-Mart #1361 Sioux City IA	81.67
07/08/10	Cartridge Worldntx741 Sioux City IA	48.12
07/09/10	Dollar General #6709 Sergeant Bluff IA	32.10
07/11/10	Lowe's #01695* Sioux City IA	178.01
07/12/10	Bath & Body Works 1431 Sioux City IA	390.02
07/13/10	Wal-Mart #1361 Sioux City IA	70.00
07/20/10	U.S. Bank US Bank Sioux City Sioux City IA	200.00 #
07/26/10	VZWRLSS*MW M6811-01 800-922-0204 GA <i>[Verizon Wireless]</i>	335.95
07/26/10	Tafford Uniform LLC 888-823-3673 PA	289.74
07/30/10	Casey's 524 11th Street Correctio IA	202.00 #
07/31/10	WM Supercenter Ames IA	501.35
07/31/10	Safecart Driver Cure 1-877-3709229WA <i>[computer security]</i>	59.94
08/01/10	SKYSCAPE.com 978-562-5555 MA <i>[computers and software]</i>	55.51
08/03/10	Casey's 524 11th Street Correctio IA	122.00 #
08/20/10	Verizon Wrls 40000-50 Fort Worth TX	(335.95)
Total		<u>\$ 15,036.97</u>

# - Identified as a cash advance on the credit card statement.

Note: Auditor's notations are in italics.

<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
-	139.33	-
-	122.00	-
-	201.50	-
615.37	-	-
-	141.50	-
-	122.00	-
-	122.00	-
-	179.70	-
-	202.00	-
-	218.69	-
-	81.67	-
-	48.12	-
-	32.10	-
-	178.01	-
-	390.02	-
-	70.00	-
-	200.00	-
-	335.95	-
-	289.74	-
-	202.00	-
-	501.35	-
-	59.94	-
-	55.51	-
-	122.00	-
-	(335.95)	-
<u>1,842.60</u>	<u>12,479.57</u>	<u>714.80</u>

Report on Special Investigation of the  
Anthon Rescue SquadPayments to Commerce Bank Card  
For the Period January 1, 2009 through December 31, 2014**Per Check Images or Bank Statements**

<b>Date</b>	<b>Check Number</b>	<b>Description / Payee</b>	<b>Amount</b>
02/11/11	##	COMMERCEBANKCARD QR Payment	\$ 500.00
02/23/11	6556	Commerce Bank	935.24
03/09/11	##	COMMERCEBANKCARD QR Payment	460.02
03/21/11	##	COMMERCEBANKCARD QR Payment	702.94
03/31/11	6575	Commerce Bank	702.94
04/18/11	##	COMMERCEBANKCARD QR Payment	766.05
05/03/11	##	COMMERCEBANKCARD QR Payment	1,171.08
05/13/11	##	COMMERCEBANKCARD QR Payment	323.57
06/01/11	##	COMMERCEBANKCARD QR Payment	1,049.48
06/08/11	##	COMMERCEBANKCARD QR Payment	583.79
06/22/11	##	COMMERCEBANKCARD QR Payment	1,659.98
06/30/11	6610	Commerce Bank	282.17
07/12/11	##	COMMERCEBANKCARD QR Payment	1,168.10
08/05/11	##	COMMERCEBANKCARD QR Payment	1,000.00
12/22/11	##	COMMERCEBANKCARD QR Payment	500.00
04/26/12	##	COMMERCEBANKCARD QR Payment	1,000.00
05/23/12	##	COMMERCEBANKCARD QR Payment	1,557.97
06/26/12	##	COMMERCEBANKCARD QR Payment	1,514.38
07/31/12	##	COMMERCEBANKCARD QR Payment	1,365.24
08/02/12	##	COMMERCEBANKCARD QR Payment	303.83
08/28/12	##	COMMERCEBANKCARD QR Payment	1,566.35
09/25/12	##	COMMERCEBANKCARD QR Payment	1,406.08
12/11/12	##	COMMERCEBANKCARD QR Payment	500.00
Total			<u>\$ 21,019.21</u>

## - Electronic payment. Date shown is the date posted to the Rescue Squad's bank account.



Report on Special Investigation of the  
Anthon Rescue Squad

Payments to Sam's Club Discover Credit Card  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
11/25/09	Sams Club Disc Checkpymt 6387	\$ 100.00
01/06/10	Sams Club Disc Checkpaymt 6391	133.73
02/01/10	Sams Club Disc Checkpaymt 6406	65.19
03/24/10	Sams Club Disc Checkpaymt 6428	521.76
07/06/10	Sams Club Disc Checkpaymt 6428	32.08
10/26/10	Sams Club Disc Checkpaymt 6497	285.71
12/01/10	Sams Club DC Sams Epay	527.63
01/11/11	Sams Club Disc Checkpaymt 6428	185.00
02/07/11	Sams Club Disc Checkpaymt 6428	190.36
03/01/11	Sams Club Disc Checkpaymt 6558	244.53
04/05/11	Sams Club Disc Checkpaymt 6574	741.50
04/28/11	Sams Club Disc Checkpaymt 6588	220.21
06/13/11	Sams Club DC Sams Epay	86.85
07/05/11	Sams Club Disc Checkpaymt 6609	225.00
08/01/11	Sams Club Disc Checkpaymt 6618	51.95
08/11/11	Sams Club DC Sams Epay	194.27
09/07/11	Sams Club DC Sams Epay	286.81
09/30/11	Sams Club Disc Checkpaymt 6637	188.00
10/31/11	Sams Club Disc Checkpaymt 6648	31.67
11/29/11	Sams Club Disc Checkpaymt 6648	154.30
01/11/12	Sams Club DC Sams Epay	173.31
02/01/12	Sams Club DC Sams Epay	103.00
Total		<u>\$ 4,742.86</u>

Report on Special Investigation of the  
Anthon Rescue Squad

Cash Withdrawals  
For the Period January 1, 2009 through December 31, 2014

<b>Per Bank Statements</b>		
<b>Date</b>	<b>Description</b>	<b>Amount</b>
10/28/10	Withdrw Main Bank Lob	\$ 202.00
12/23/10	Withdrw Collins Agency	142.00
01/26/11	Withdrw Collins Agency	142.00
02/15/11	Withdrw Collins Agency	202.00
02/23/11	Withdrw Casey's Correctionvil IA	120.00
03/09/11	Withdrw Collins Agency	162.00
03/25/11	Withdrw Collins Agency	162.00
04/20/11	Withdrw Collins Agency	202.00
05/31/11	Withdrw Casey's Correctionvil IA	200.00
06/08/11	Withdrw Collins Agency	202.00
07/08/11	Withdrw Collins Agency	162.00
11/14/11	Withdrw Collins Agency	202.00
12/13/11	Withdrw Casey's Correctionvil IA	200.00
01/11/12	Withdrw Casey's Correctionvil IA	200.00
02/17/12	Withdrawal Casey's Correctionvil IA	200.00
02/29/12	Withdrawal Casey's Correctionvil IA	200.00
05/25/12	Withdrawal Collins Agency Anthon IA	202.00
08/24/12	Withdrawal Casey's Correctionvil IA	200.00
12/17/12	Withdrawal Collins Agency Anthon IA	202.00
Total		<u>\$ 3,504.00</u>

Report on Special Investigation of the  
Anthon Rescue Squad

Selected Online Purchases  
For the Period January 1, 2009 through December 31, 2014

<b>Per Bank Statements</b>				
<b>Date</b>	<b>Description</b>	<b>Amount</b>	<b>Improper</b>	<b>Unsupported</b>
01/20/11	Amazon.com	\$ 146.31	-	146.31
11/23/11	Amazon.com	149.00	-	149.00
02/09/12	PAYPAL ETMIND LLC 402-935-7733	89.99	89.99	-
03/19/12	PAYPAL ABUNIVERSAL 402-935-7733	9.98	9.98	-
03/19/12	PAYPAL ABUNIVERSAL 402-935-7733	14.00	14.00	-
03/20/12	PAYPAL BOUNDBOOKS 402-935-7733	39.99	39.99	-
03/26/12	PAYPAL TCNKL 402-935-7733	115.00	115.00	-
07/16/12	PAYPAL AADVIL 402-935-7733	200.00	200.00	-
08/29/12	CBI*CLEVERBRIDGE INC	29.95	29.95	-
12/24/12	CBI*CLEVERBRIDGE INC	39.95	39.95	-
12/24/13	RECUR Cleverbridg, IL	39.95	39.95	-
01/06/14	USPS Postage (Internet)	100.00	100.00	-
01/27/14	USPS Postage (Internet)	100.00	100.00	-
Total		<u>\$ 1,074.12</u>	<u>778.81</u>	<u>295.31</u>

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Convenience Stores  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements or Check Images**

<b>Date</b>	<b>Check Number</b>	<b>Description / Payee</b>	<b>Amount</b>
03/15/09	6277	Anthon Shell	\$ 62.05
05/04/09	6313	The Country Stone	12.04
07/14/09	6338	Anthon Shell	119.32
09/26/09	6358	Anthon Shell	112.70
11/03/09	6380	4 Way Stop	203.70
11/15/09	6386	Anthon Shell	81.00
01/16/10	6405	Anthon Shell	70.11
02/28/10	6419	Anthon Shell	144.93
03/14/10	6425	Anthon Shell	76.25
05/03/10	6437	Anthon Shell	59.52
06/15/10	6455	Anthon Shell	67.84
07/15/10	6466	Shell	71.60
07/15/10	6469	Shell	18.56
09/15/10	6479	Anthon Shell	144.82
10/19/10	6495	Anthon Shell	80.00
11/07/10	6509	Anthon Shell	94.25
12/14/10	##	4-Way Stop Merville, IA	94.04
12/28/10	##	Shell Oil Anthon IA	75.00
01/07/11	##	The Country Store Anthon IA	5.37
01/10/11	##	Shell Service Station Anthon IA	77.01
02/04/11	##	Shell Oil Anthon IA	82.57
03/28/11	##	Shell Oil Anthon IA	90.00
04/12/11	##	Shell Oil Anthon IA	93.40
04/14/11	##	Kum & Go Sioux City IA	8.56
04/19/11	##	Shell Service Station Anthon IA	90.11
04/22/11	6582	Anthon Shell	102.01
04/28/11	##	Shell Oil Anthon IA	90.01
05/09/11	##	Shell Oil Anthon IA	95.90
06/01/11	##	Casey's Correctionvil IA	39.81

<b>Reasonable</b>	<b>Improper</b>
62.05	-
-	12.04
119.32	-
112.70	-
203.70	-
81.00	-
70.11	-
144.93	-
-	76.25
59.52	-
-	67.84
-	71.60
-	18.56
144.82	-
80.00	-
-	94.25
94.04	-
75.00	-
5.37	-
77.01	-
82.57	-
90.00	-
93.40	-
8.56	-
90.11	-
102.01	-
90.01	-
95.90	-
-	39.81

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Convenience Stores  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements or Check Images**

<b>Date</b>	<b>Check Number</b>	<b>Description / Payee</b>	<b>Amount</b>
06/06/11	##	Anthon Shell Anthon IA	99.00
06/27/11	##	Anthon Shell Anthon IA	106.09
07/07/11	##	Anthon Shell Anthon IA	101.02
07/25/11	##	Anthon Mini Ma Anthon IA	124.00
08/08/11	##	Casey's Onawa IA	5.36
09/14/11	##	Anthon Mini Ma Anthon IA	108.30
10/03/11	##	Kum & Go Sioux City IA	11.59
10/21/11	##	Anthon Mini Ma Anthon IA	0.70
10/21/11	##	Kum & Go Sioux City IA	6.52
10/21/11	##	Anthon Mini Ma Anthon IA	107.05
10/28/11	6659	Casey's	50.20
12/20/11	##	Anthon Mini Ma Anthon IA	94.20
12/27/11	##	Anthon Mini Ma Anthon IA	94.84
01/23/12	##	Anthon Mini Ma Anthon IA	91.10
01/27/12	##	Kum & Go Sioux City IA	5.53
02/01/12	##	Casey's Sioux City IA	7.52
02/13/12	##	Anthon Mini Ma Anthon IA	124.00
03/12/12	##	Casey's Onawa IA	7.95
03/12/12	##	Anthon Mini Ma Anthon IA	98.92
03/28/12	##	706 10th St Onawa IA (Casey's)	4.77
04/10/12	##	Anthon Mini Ma Anthon IA	94.78
05/04/12	##	Anthon Mini Ma Anthon IA	75.61
06/07/12	##	Anthon Mini Ma Anthon IA	106.51
06/27/12	##	Anthon Mini Ma Anthon IA	115.72
10/02/12	6740	Anthon Mini Ma Anthon IA	41.32
10/02/12	##	Kum & Go Sioux City IA	12.65
10/09/12	##	Anthon Mini Ma Anthon IA	127.23
10/25/12	##	Kum & Go Sioux City IA	5.97
10/27/12	6751	Anthon Mart	43.68

<b>Reasonable</b>	<b>Improper</b>
99.00	-
106.09	-
101.02	-
124.00	-
5.36	-
108.30	-
11.59	-
0.70	-
6.52	-
107.05	-
-	50.20
94.20	-
94.84	-
91.10	-
5.53	-
7.52	-
124.00	-
7.95	-
98.92	-
4.77	-
-	94.78
75.61	-
106.51	-
115.72	-
41.32	-
12.65	-
127.23	-
5.97	-
43.68	-

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Convenience Stores  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements or Check Images**

<b>Date</b>	<b>Check Number</b>	<b>Description / Payee</b>	<b>Amount</b>
10/29/12	##	Anthon Mini Ma Anthon IA	46.50
11/19/12	##	Anthon Mini Ma Anthon IA	17.11
11/27/12	##	Anthon Mini Ma Anthon IA	84.62
12/20/12	##	Anthon Mini Ma Anthon IA	78.12
02/07/13	##	Kum & Go Sioux City IA	7.97
02/14/13	##	Anthon Mini Ma Anthon IA	115.74
02/27/13	##	Kum & Go Sioux City IA	8.17
03/03/13	6773	Anthon Mini Mart	98.27
04/01/13	##	Anthon Mini Ma Anthon IA	60.41
04/08/13	##	Anthon Mini Ma Anthon IA	110.02
04/22/13	##	Caseys Onawa IA	9.29
04/23/13	##	KUM & GO Sioux City, IA	13.98
04/24/13	##	Anthon Mini Ma Anthon IA	103.49
05/22/13	##	Casey's Gen Store Sioux City, IA	7.23
05/23/13	##	Anthon Mini Ma Anthon IA	82.01
06/11/13	##	HOC Pump N Pak Floyd Sioux City, IA	12.25
06/17/13	##	Anthon Mini Ma Anthon IA	82.26
06/17/13	##	Casey's Gen Store Sioux City, IA	6.08
06/24/13	##	Anthon Mini Ma Anthon IA	9.36
07/05/13	##	Anthon Mini Ma Anthon IA	69.97
07/08/13	##	Anthon Mini Ma Anthon IA	89.10
07/08/13	##	Casey's Gen Store Sioux City, IA	10.85
08/15/13	##	Petro Mart Onawa, IA	8.45
08/16/13	##	Anthon Mini Ma Anthon IA	101.00
09/04/13	##	KUM & GO Sioux City, IA	9.96
09/12/13	##	Anthon Mini Ma Anthon IA	90.95
09/12/13	##	KUM & GO Sioux City, IA	12.42
09/16/13	##	Casey's Gen Store Sioux City, IA	7.74
09/24/13	##	KUM & GO Sioux City, IA	7.74



<b>Reasonable</b>	<b>Improper</b>
-	46.50
-	17.11
84.62	-
78.12	-
7.97	-
115.74	-
8.17	-
98.27	-
60.41	-
110.02	-
9.29	-
13.98	-
103.49	-
7.23	-
82.01	-
12.25	-
82.26	-
6.08	-
9.36	-
69.97	-
89.10	-
10.85	-
8.45	-
101.00	-
9.96	-
90.95	-
12.42	-
7.74	-
7.74	-

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Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Convenience Stores  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements or Check Images**

<b>Date</b>	<b>Check Number</b>	<b>Description / Payee</b>	<b>Amount</b>
09/27/13	##	Anthon Mini Ma Anthon IA	124.00
09/30/13	##	Casey's Gen Store Sioux City, IA	4.41
10/07/13	##	Anthon Mini Ma Anthon IA	86.31
11/12/13	##	Anthon Mini Ma Anthon IA	95.60
11/13/13	##	Floyd Food & Fuel Carroll, IA	3.36
11/18/13	##	Anthon Mini Ma Anthon IA	86.75
12/04/13	##	KUM & GO Sioux City, IA	1.49
12/06/13	##	Anthon Mini Ma Anthon IA	13.90
12/09/13	##	Anthon Mini Ma Anthon IA	77.08
12/16/13	##	Anthon Mini Ma Anthon IA	105.32
12/19/13	##	Anthon Mini Ma Anthon IA	103.92
12/31/13	##	KUM & GO Sioux City, IA	9.58
01/02/14	##	Casey's Gen Store Sioux City, IA	13.31
01/06/14	##	Anthon Mini Ma Anthon IA	105.03
01/29/14	##	Anthon Mini Ma Anthon IA	107.28
02/12/14	##	Casey's Gen Store Sioux City, IA	16.91
02/13/14	##	KUM & GO Sioux City, IA	8.64
02/18/14	##	Anthon Mini Ma Anthon IA	8.93
02/25/14	##	Anthon Mini Ma Anthon IA	14.33
02/25/14	##	Anthon Mini Ma Anthon IA	102.24
02/25/14	##	Casey's Gen Store Sioux City, IA	19.09
02/28/14	##	Casey's Gen Store Sioux City, IA	4.31
03/10/14	##	Anthon Mini Ma Anthon IA	42.06
03/10/14	##	Casey's Gen Store Sioux City, IA	6.40
03/10/14	##	Casey's Gen Store Sioux City, IA	22.77
03/11/14	##	Anthon Mini Ma Anthon IA	100.01
03/11/14	##	Casey's Gen Store Sioux City, IA	7.63
03/24/14	##	KUM & GO Sioux City, IA	11.75
03/31/14	##	Anthon Mini Ma Anthon IA	106.59

<b>Reasonable</b>	<b>Improper</b>
124.00	-
4.41	-
86.31	-
95.60	-
3.36	-
86.75	-
1.49	-
13.90	-
77.08	-
105.32	-
103.92	-
9.58	-
13.31	-
105.03	-
107.28	-
16.91	-
8.64	-
8.93	-
14.33	-
102.24	-
19.09	-
4.31	-
42.06	-
6.40	-
22.77	-
100.01	-
7.63	-
11.75	-
106.59	-

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Convenience Stores  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements or Check Images**

<b>Date</b>	<b>Check Number</b>	<b>Description / Payee</b>	<b>Amount</b>
03/31/14	##	Casey's Gen Store Sioux City, IA	8.00
04/23/14	##	4 Way Stop Shop Merville, IA	0.90
04/23/14	##	4 Way Stop Shop Merville, IA	1.86
04/28/14	##	KUM & GO Sioux City, IA	4.44
05/07/14	##	CENEX Anthon Anthon, IA	103.48
05/22/14	##	CENEX Anthon Anthon, IA	77.46
05/27/14	##	KUM & GO Sioux City, IA	5.71
06/02/14	##	Anthon Mini Ma Anthon IA	81.01
06/02/14	##	Casey's Gen Store Sioux City, IA	11.43
06/12/14	##	Casey's Gen Store Sioux City, IA	7.48
06/16/14	##	Anthon Mini Ma Anthon IA	78.50
06/25/14	##	Casey's Gen Store Sioux City, IA	9.12
07/07/14	##	CENEX Anthon Anthon, IA	94.50
07/07/14	##	KUM & GO Sioux City, IA	6.40
07/28/14	##	Casey's Gen Store Sioux City, IA	18.34
07/28/14	##	CENEX Anthon Anthon, IA	75.02
08/05/14	##	Casey's Gen Store Sioux City, IA	17.72
08/18/14	##	CENEX Anthon Anthon, IA	91.11
08/18/14	##	KUM & GO Sioux City, IA	7.61
09/10/14	##	Casey's Gen Store Sioux City, IA	6.15
09/10/14	##	CENEX Anthon Anthon, IA	111.01
10/08/14	##	KUM & GO Sioux City, IA	5.07
10/14/14	##	Casey's Gen Store Sioux City, IA	15.34
10/14/14	##	CENEX Anthon Anthon, IA	117.01
10/20/14	##	Casey's Gen Store Sioux City, IA	16.43
11/12/14	##	CENEX Anthon Anthon, IA	81.61
12/01/14	##	CENEX-E & S Ent Anthon IA	143.11
12/02/14	##	KUM & GO Sioux City, IA	13.17
12/08/14	##	Casey's Gen Store Sioux City, IA	6.94

<b>Reasonable</b>	<b>Improper</b>
8.00	-
0.90	-
1.86	-
4.44	-
103.48	-
77.46	-
5.71	-
81.01	-
11.43	-
7.48	-
78.50	-
9.12	-
94.50	-
6.40	-
18.34	-
75.02	-
17.72	-
91.11	-
7.61	-
6.15	-
111.01	-
5.07	-
15.34	-
117.01	-
16.43	-
81.61	-
143.11	-
13.17	-
6.94	-

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Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Convenience Stores  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements or Check Images**

<b>Date</b>	<b>Check Number</b>	<b>Description / Payee</b>	<b>Amount</b>
12/15/14	##	KUM & GO Sioux City, IA	9.60
12/17/14	##	CENEX-E & S Ent Anthon IA	94.30
12/22/14	##	KUM & GO Sioux City, IA	4.04
12/26/14	##	Casey's Gen Store Onawa, IA	15.37
12/29/14	##	CENEX-E & S Ent Anthon IA	84.02
12/29/14	##	KUM & GO Sioux City, IA	7.85
Total			<u>\$ 8,435.78</u>

## - Electronic payment. Date shown is the date posted to the Rescue Squad's bank account.

<b>Reasonable</b>	<b>Improper</b>
9.60	-
94.30	-
4.04	-
15.37	-
84.02	-
7.85	-
<b>7,846.84</b>	<b>588.94</b>

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Restaurants  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements or Check Images**

<b>Date</b>	<b>Check Number</b>	<b>Description / Payee</b>	<b>Check Memo</b>	<b>Amount</b>
04/15/09	6295	Fireside	<i>None</i>	100.00
05/02/09	6312	Siouxloon	<i>None</i>	20.00
05/15/10	6450	Fireside	15th Mtg	218.95
01/07/11	##	Perkins Rest Sioux City IA	<i>N/A</i>	37.13
01/10/11	##	Perkins Rest Sioux City IA	<i>N/A</i>	37.36
03/11/11	##	Hardee's Anthon IA	<i>N/A</i>	21.53
03/16/11	##	Hardee's Anthon IA	<i>N/A</i>	29.16
03/31/11	##	McDonalds Sioux City IA	<i>N/A</i>	21.37
04/19/11	6577	Fireside	<i>None</i>	327.65
04/25/11	##	Hardee's Anthon IA	<i>N/A</i>	21.24
04/25/11	##	Perkins Rest Sioux City IA	<i>N/A</i>	40.78
05/09/11	##	Perkins Rest Sioux City IA	<i>N/A</i>	40.52
07/22/11	##	Hardee's Anthon IA	<i>N/A</i>	6.14
07/22/11	##	Hardee's Anthon IA	<i>N/A</i>	7.16
08/25/11	##	HUHOT Sioux City	<i>N/A</i>	49.37
11/05/11	6652	Fireside	<i>None</i>	85.99
11/08/11	##	Bev's On The Riv Elec Check 6580 Siouxia	<i>N/A</i>	100.00
12/20/11	##	Famous Dave's Sioux City IA	<i>N/A</i>	19.68
01/11/12	##	Perkins Rest	<i>N/A</i>	38.87
01/22/12	6669	Cherokee Bowl	<i>None</i>	255.22
01/24/12	##	Subway Ida Grove IA	<i>N/A</i>	20.33
03/27/12	##	Perkins Rest Sioux City IA	<i>N/A</i>	77.30
04/24/12	##	Black Bear Diner S Sioux City IA	<i>N/A</i>	38.65
12/04/12	##	HUHOT Sioux City IA	<i>N/A</i>	53.00
01/24/13	##	Cherokee Bowl Cherokee IA 548141	<i>N/A</i>	371.50
03/20/13	6781	Fireside	<i>None</i>	129.00
04/08/13	##	Perkins Sioux City, IA	<i>N/A</i>	41.11
04/22/13	##	Perkins Sioux City, IA	<i>N/A</i>	52.98
06/05/13	##	Taco John's Sioux City, IA	<i>N/A</i>	17.76
06/14/13	##	Taco John's Sioux City, IA	<i>N/A</i>	14.66
06/21/13	##	Fireside Steakhouse Anthon, IA	<i>N/A</i>	150.00



<b>Reasonable</b>	<b>Improper</b>
100.00	-
20.00	-
218.95	-
37.13	-
37.36	-
21.53	-
29.16	-
21.37	-
327.65	-
21.24	-
40.78	-
40.52	-
6.14	-
7.16	-
-	49.37
85.99	-
100.00	-
19.68	-
38.87	-
255.22	-
20.33	-
-	77.30
38.65	-
-	53.00
371.50	-
129.00	-
41.11	-
-	52.98
17.76	-
14.66	-
150.00	-

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Restaurants  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements or Check Images**

<b>Date</b>	<b>Check Number</b>	<b>Description / Payee</b>	<b>Check Memo</b>	<b>Amount</b>
07/08/13	##	Perkins Sioux City, IA	<i>N/A</i>	63.67
07/31/13	##	Perkins Sioux City, IA	<i>N/A</i>	21.68
08/13/13	##	Hardee's Sioux City, IA	<i>N/A</i>	20.93
08/16/13	##	Subway Merville, IA	<i>N/A</i>	55.64
09/27/13	##	Perkins Sioux City, IA	<i>N/A</i>	50.28
10/09/13	##	Godfather's Pizza Sioux City, IA	<i>N/A</i>	21.64
11/12/13	##	Johnnie Mars Sioux City, IA	<i>N/A</i>	52.42
11/13/13	##	Perkins Sioux City, IA	<i>N/A</i>	38.62
12/06/13	##	McDonalds Sioux City, IA	<i>N/A</i>	8.32
12/09/13	##	Arby's Sioux City, IA	<i>N/A</i>	22.43
12/10/13	##	Johnnie Mars Sioux City, IA	<i>N/A</i>	27.29
12/16/13	##	McDonalds Sioux City, IA	<i>N/A</i>	20.93
12/17/13	6777	Fireside	Christmas MTG	410.00
01/29/14	##	Johnnie Mars Sioux City, IA	<i>N/A</i>	62.78
02/24/14	##	Pizza Hut Ida Grove, IA	<i>N/A</i>	237.38
02/26/14	##	McDonalds Sioux City, IA	<i>N/A</i>	17.30
03/12/14	##	Arby's Sioux City, IA	<i>N/A</i>	19.69
04/23/14	##	Johnnie Mars Sioux City, IA	<i>N/A</i>	33.65
07/21/14	##	Little Siouxloon Sioux City IA	<i>N/A</i>	38.30
09/10/14	##	Johnnie Mars Sioux City, IA	<i>N/A</i>	42.70
10/06/14	##	House of Q Sioux City, IA	<i>N/A</i>	34.94
10/28/14	##	Pizza Hut Onawa, IA	<i>N/A</i>	55.01
11/12/14	##	Pizza Hut Onawa, IA	<i>N/A</i>	23.54
11/21/14	##	Arby's Sioux City, IA	<i>N/A</i>	36.93
				<b>\$ 3,860.48</b>

## - Electronic payment. Date shown is the date posted to the Rescue Squad's bank account.

N/A - Not applicable.

Note: Auditor's notations are in italics.

<b>Reasonable</b>	<b>Improper</b>
-	63.67
-	21.68
20.93	-
55.64	-
-	50.28
21.64	-
-	52.42
38.62	-
8.32	-
22.43	-
27.29	-
20.93	-
410.00	-
-	62.78
237.38	-
17.30	-
19.69	-
33.65	-
38.30	-
42.70	-
34.94	-
55.01	-
23.54	-
36.93	-
<b>3,377.00</b>	<b>483.48</b>

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Sam's Club  
For the Period January 1, 2009 through December 31, 2014

Payment Information		Per Information from Sam's Club			
Date	Amount	Visit Date	Description		
10/22/09	\$ 164.29	10/20/09	HERSHEY'S	FACTORYFAV	120 CT
			TONE'S	CINNAMON	18 OZ.
			HEINZ	HNZ KETCHUP	3 PK / 44 OZ
			DIAMOND	WALNUTS	48 OZ.
			JACK LINK'S	JL JERKY	BEEF JERKY 16 OZ
			CHEETOS	CHEETOS 50CT	50 CT - 1 OZ
			FRITOS	FRITOREG50	50 CT - 1 OZ
			MARS	MINIS MIX	52 OZ
			MEMBER'S MARK	WHOLE ALMNDS	48 OZ
			TONE'S	VANILLA	16 OZ
			TAX		
09/20/11	326.49	09/16/11	SAM'S MEMBERSHIP	RENMBRSHIP	PRIMARY
			TONE'S	CHILI POWDER	20 OZ
			TONE'S	OREGANO	5 OZ
			LAWRY'S	LAWRY'S SEAS	40 OZ
			LEA & PERRINS	LEA&PER 2PK	2 PK / 15 OZ
			A-1	A-1 SAUCE	2 PACK / 15 OZ.
			TONE'S	CHIVES	1.12 OZ
			JIMMY DEAN	SAUSAGE 2 LB	ROLL 2 LB
			TONE'S	BASIL LEAF	5.5 OZ
			MCCORMICK	VANILLA EXT	16 OZ
			GROUND FRESH DAILY	GROUND BEEF	MAX 10% FAT
			BEEF RIBEYE	BF RIBEYE	WHOLE, 2" LIP
			JENNIE-O TURKEY STORE	TURKEY	JENNIE-O
			ACTIVIA	ACT 12CT 6OZ	12PK 6OZ
			MCCORMICK	BRWNGRVYMX	21 OZ
			WRIGHT'S	HICK BAC	3.5 LBS NET WT
			MCCORMICK	POULTRYGRVY	18 OZ
			MCCORMICK	BEEF BASE	16 OZ
			MIRALAX	MIRALAX	60 DOSES
			TAX		
10/25/11	430.68	10/22/11	SAM'S MEMBERSHIP	UPGRADE	ADVANTAGE UPGRADE
			LAWRY'S	LAWRY'S SEAS	40 OZ
			VLASIC	H/B DILLCHIP	1 GALLON 600 CT

<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>
3 \$	29.61	29.61	-
1	3.87	-	3.87
1	6.64	6.64	-
1	10.97	-	10.97
1	9.74	-	9.74
1	11.22	11.22	-
1	11.22	11.22	-
6	58.62	58.62	-
1	9.34	-	9.34
1	6.88	-	6.88
	6.18	6.18	-
1	40.00	40.00	-
1	3.88	-	3.88
1	3.28	-	3.28
1	5.88	-	5.88
1	5.62	-	5.62
1	8.38	-	8.38
1	3.88	-	3.88
1	5.18	-	5.18
1	2.88	-	2.88
1	6.88	-	6.88
5.41	16.12	-	16.12
17.89	117.00	-	117.00
10.37	25.71	-	25.71
1	7.78	-	7.78
1	4.28	-	4.28
2	27.96	-	27.96
1	4.28	-	4.28
2	7.56	-	7.56
1	27.98	-	27.98
	1.96	-	1.96
1	60.00	60.00	-
1	5.88	5.88	-
1	4.28	4.28	-

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Sam's Club  
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Payment Information		Per Information from Sam's Club			
Date	Amount	Visit Date	Description		
			TONE'S	TACO SEASON	23 OZ
			SABERT	FORK 12 CT	DISPOSABLE 12 CT
			SABERT	SPOON 12CT	DISPOSABLE 12 CT
			HEFTY	FOAM PLATES	175CT 3-SEC FOAM
			READER'S DIGEST	BOOK	TASTE OF HOME
			PLANTERS	FANCY CASHEW	38 OZ
			HEFTY	3 COMP HLC	9.5" X 9" 100CT
			ACT II	POPCORN OIL	1 GAL
			DAILY CHEF	SAMS DCHF W	200 CT WHITE
			COUNTRY TIME	LEMONADE 34Q	34 QT
			N'JOY	SUGAR PACKET	2000 CT
			PURINA	PURINA ONE	44 LBS
			SUGARDALE	BACON 10 LB	STYLE 10 LB
			MEMBER'S MARK COMMERCIAL	45-50 GALLO	220 CT CLEAR
			ZIPLOC	ZPLC STRG G	4 CT - 52 CT BOXES
			DAILY CHEF	BROWN SUGAR	7LBS
			TAX		
11/15/11	147.03	11/12/11	SOUTHERN STYLE NUTS	HUNTRMIX36OZ	36 OZ
			BUTTERBALL	OR TRKY BRST	RW
			BEEF BOTTOM ROUND ROAST	BEEF ROUNDS	ROUND ROAST
			PORK LOIN BONELESS	PORK LOIN	WHOLE
			TOTINO'S	PIZZA ROLLS	2-34.6OZ BAGS; 140CT
			BEEF CHUCK ROAST	BEEF ROAST	ROAST
			MASTER	HAM BUNS	12CT - 21OZ
			EVALUE	EVALUE	TOTINO'S PIZZA
			CASA DI BERTACCHI	ITALMEATBALL	6 LBS BAG
			EVALUE	EVALUE	PORK/SW ROLLS
			CHOOSE ANY 2	MIX N MATCH	SARA LEE
			MASTER	HOT DOG BUNS	16CT - 24OZ
			PORK EGGROLLS	MINH PORK ER	20 CT
11/25/11	157.90	11/22/11	KEEBLER	TOASTEDS	CRACKERS 40 OZ
			HEINZ	HNZ KETCHUP	3 PK / 44 OZ
			HEFTY	FOAM PLATES	175CT 3-SEC FOAM

<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>
1	3.98	-	3.98
1	3.28	-	3.28
3	9.84	-	9.84
3	33.42	33.42	-
1	12.48	-	12.48
1	13.98	-	13.98
2	16.96	16.96	-
1	9.98	9.98	-
3	52.26	52.26	-
1	6.98	6.98	-
1	10.43	10.43	-
1	35.88	-	35.88
3	92.64	92.64	-
1	23.22	23.22	-
1	11.28	11.28	-
2	9.52	9.52	-
	14.39	14.39	-
3	23.64	-	23.64
3.87	17.34	-	17.34
5.89	19.32	-	19.32
8.9	22.07	-	22.07
1	8.98	-	8.98
7.03	27.28	-	27.28
1	1.98	-	1.98
-1	(1.00)	-	(1.00)
1	13.98	-	13.98
-1	(2.00)	-	(2.00)
1	3.98	-	3.98
1	2.18	-	2.18
1	9.28	-	9.28
1	6.98	-	6.98
1	6.88	-	6.88
1	11.14	-	11.14

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Sam's Club  
For the Period January 1, 2009 through December 31, 2014

Payment Information		Per Information from Sam's Club		
Date	Amount	Visit Date	Description	
			REFLECTIONS	CUTLERY 120 CT
			PORK LOIN BONELESS	PORK LOIN WHOLE
			BANANAS	BANANAS
			DAILY CHEF	TURKEY
			BELGIOIOISO	SLICED MOZZ TWIN PACK
			GOLDEN RED POTATO	RED POTATO 10 LB
			BOUNTY	BOUNTY NAP 800 CT - WINTER
			CELERY HEARTS	CELERY
			GREEN BELL PEPPER	BELL PEPPER 6 CT
			MEMBERS MARK	12 OZ CUP 140 CT CLEAR
			SWEET ONIONS	SWEET ONIONS
			TAX	
12/27/11	372.38	12/23/11	JIMMY DEAN	SAUSAGE 2 LB ROLL 2 LB
			BEVIAMO	BEVIAMO MOSC D'ASTI 750ML
			DEPOSIT	DEPOSIT IA DEPOSIT
			DAILY CHEF FOODSERVICE	MOZZ SHRED 5 SHREDDED 5 LB
			BEEF RIBEYE ROAST	BF RIBEYE BONELESS ROAST
			GOLDEN RED POTATO	RED POTATO 10 LB
			CHOOSE ANY 2	MIX N MATCH SARA LEE
			ORGANIC WHOLE CARROT	ORG CARROT 5LB CLIP TOP
			CELERY HEARTS	CELERY
			GREEN BELL PEPPER	BELL PEPPER 6 CT
			APPLE	ITUNES 100 MULTIPACK 4X\$25
			SWEET ONIONS	SWEET ONIONS
			TAX	
03/13/12	179.54	03/09/12	BERTOLLI	OLIVE OIL 2L 2 LT
			PAM	PAM 8OZ 2PK 2-8OZ
			INST SV	INST SV PAM SPRAY
			LAWRY'S	SPICE 33 OZ
			HEINZ	HNZ KETCHUP 3 PK / 44 OZ
			COUNTRY PASTA	CF EGG PASTA EGG PASTA 56 OZ
			CLEMENTINE/MANDARIN	CLEMENTINES SEEDLESS 5LB BAG
			DAILY CHEF	DCELBOWS PANTRY PACK 6-1LB
			DAILY CHEF	PICKLE 46 OZ 46 OZ 65 - 110 CT



<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>
2	17.36	-	17.36
8.2	20.34	-	20.34
1	1.48	-	1.48
37.54	37.16	-	37.16
1	8.97	-	8.97
2	13.96	-	13.96
1	9.58	-	9.58
1	2.48	-	2.48
1	5.98	-	5.98
1	8.36	-	8.36
1	3.98	-	3.98
	3.25	-	3.25
2	7.96	-	7.96
3	35.94	-	35.94
3	0.15	-	0.15
1	12.38	-	12.38
10.91	105.61	-	105.61
1	6.98	-	6.98
1	4.18	-	4.18
1	2.98	-	2.98
1	2.48	-	2.48
3	17.94	-	17.94
2	169.28	-	169.28
1	3.98	-	3.98
	2.52	-	2.52
1	11.98	-	11.98
1	4.98	-	4.98
-1	(2.00)	-	(2.00)
1	6.26	-	6.26
1	6.98	-	6.98
1	6.98	-	6.98
1	6.98	-	6.98
1	5.76	-	5.76
2	7.94	-	7.94

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Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Sam's Club  
For the Period January 1, 2009 through December 31, 2014

<b>Payment Information</b>		<b>Per Information from Sam's Club</b>	
<b>Date</b>	<b>Amount</b>	<b>Visit Date</b>	<b>Description</b>
		TIDE	TIDE LQ2XHE 110 LOAD 170 OZ
		TONES	SPAGEHETTI 14 OZ
		TONES	T BAY LF WHL .5 OZ
		SNACK PACK	SNACK PACK 36 CT CHOC/VAN
		BAKERS & CHEFS	PEANUT OIL 35 LB
		TAX	
	<u>\$ 1,778.31</u>	Total	

<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>
1	19.98	-	19.98
1	5.78	-	5.78
1	2.58	-	2.58
1	7.48	-	7.48
2	86.46	-	86.46
	1.40	-	1.40
	<u>\$ 1,778.31</u>	<u>514.73</u>	<u>1,263.58</u>

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Wal-Mart  
For the Period January 1, 2009 through December 31, 2014

Payment Information		Per Information from Wal-Mart		
Date	Amount	Visit Date	Description	Size
04/28/09	\$ 453.09		<i>Receipt not available</i>	
05/04/09	36.19		<i>Receipt not available</i>	
10/22/09	102.29		<i>Receipt not available</i>	
10/27/09	79.75		<i>Receipt not available</i>	
10/13/10	122.28		<i>Receipt not available</i>	
12/13/10	159.43		<i>Receipt not available</i>	
01/28/11	187.62		<i>Receipt not available</i>	
02/22/11	147.36		<i>Receipt not available</i>	
03/14/11	186.49		<i>Receipt not available</i>	
05/31/11	133.13		<i>Receipt not available</i>	
07/08/11	117.18		<i>Receipt not available</i>	
07/18/11	112.98	7/14/2011	QNBT TSU (bath tissue) QNBT TSU (bath tissue) BOUNTY TOWEL TORT CHIP TORT CHIP TORT CHIP TRIX	

<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
	\$ 453.09	-	-	453.09
	36.19	-	-	36.19
	102.29	-	-	102.29
	79.75	-	-	79.75
	122.28	-	-	122.28
	159.43	-	-	159.43
	187.62	-	-	187.62
	147.36	-	-	147.36
	186.49	-	-	186.49
	133.13	-	-	133.13
	117.18	-	-	117.18
1	11.47	-	11.47	-
1	11.47	-	11.47	-
1	11.57	-	11.57	-
1	1.50	-	1.50	-
1	1.50	-	1.50	-
1	1.50	-	1.50	-
1	3.78	-	3.78	-

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Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Wal-Mart  
For the Period January 1, 2009 through December 31, 2014

<b>Payment Information</b>		<b>Per Information from Wal-Mart</b>		
<b>Date</b>	<b>Amount</b>	<b>Visit Date</b>	<b>Description</b>	<b>Size</b>
			NB HM GRAHMS	
			NB HM GRAHMS	
			FREEZER BAGS	
			FREEZER BAGS	
			PIZZA SAUCE	
			PIZZA SAUCE	
			TOSTITOSALSA	
			TOSTITOSALSA	
			DIP	
			DIP	
			JP MIN MARSH	
			PEACH	
			ONIONS	
			POTATOES	
			CHOC CHECKOU	
			LG PINK LADY	
			GLOVE	
			DR THUNDER	
			DEPOSIT FEE	
			SC COLA 12 PK	
			DEPOSIT FEE	
			ORNGETTE12PK	
			DEPOSIT FEE	
			SC COLA 12 PK	
			DEPOSIT FEE	
			MTLGHTNG12PK	
			IA DEPOSIT	
			MTLGHTNG12PK	
			IA DEPOSIT	

Unit	Quantity	Amount	Reasonable	Improper	Unsupported
	1	2.98	-	2.98	-
	1	2.98	-	2.98	-
	1	2.88	-	2.88	-
	1	2.88	-	2.88	-
	1	1.12	-	1.12	-
	1	1.12	-	1.12	-
	1	2.98	-	2.98	-
	1	2.98	-	2.98	-
	1	2.48	-	2.48	-
	1	2.48	-	2.48	-
	1	1.25	-	1.25	-
	1	2.73	-	2.73	-
	1	1.66	-	1.66	-
	1	3.97	-	3.97	-
	1	0.50	-	0.50	-
4.02 lb @ 1 lb/1.57		6.31	-	6.31	-
	1	5.97	-	5.97	-
	1	2.50	-	2.50	-
	1	0.60	-	0.60	-
	1	2.50	-	2.50	-
	1	0.60	-	0.60	-
	1	2.50	-	2.50	-
	1	0.60	-	0.60	-
	1	2.50	-	2.50	-
	1	0.60	-	0.60	-
	1	2.50	-	2.50	-
	1	0.60	-	0.60	-
	1	2.5	-	2.50	-
	1	0.60	-	0.60	-

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Wal-Mart  
For the Period January 1, 2009 through December 31, 2014

Payment Information		Per Information from Wal-Mart		
Date	Amount	Visit Date	Description	Size
			TAX	
10/31/11	281.66		<i>Receipt not available</i>	
10/31/11	262.02		<i>Receipt not available</i>	
11/15/11	194.01		<i>Receipt not available</i>	
02/07/12	222.47		<i>Receipt not available</i>	
03/07/12	148.71		<i>Receipt not available</i>	
05/21/12	173.47		<i>Receipt not available</i>	
09/20/12	65.09		<i>Receipt not available</i>	
10/12/12	14.03		<i>Receipt not available</i>	
10/15/12	104.03	10/11/2012	GIFT CARD PRIME TS 50 ( <i>ReliOn Prime Blood Glucose Test Strips, 50 ct</i> ) PRIME MTR RD ( <i>ReliOn Prime Blood Glucose Monitoring System, red</i> ) THERMOMETER CARD BABY TAX	
12/18/12	142.38	12/14/12	BRUTE 55G CONTRACTOR BAG GLAD TLK DS OS 13GAL 84CT SWIFFER DUSTER LAV VANILLA 16 CT	18 84 CT 16 CT



<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
	4.32	-	4.32	-
	281.66	-	-	281.66
	262.02	-	-	262.02
	194.01	-	-	194.01
	222.47	-	-	222.47
	148.71	-	-	148.71
	173.47	-	-	173.47
	65.09	-	-	65.09
	14.03	-	-	14.03
1	40.00	-	40.00	-
1	9.00	9.00	-	-
1	16.24	16.24	-	-
1	34.28	34.28	-	-
1	1.97	-	1.97	-
	2.54	-	2.54	-
3	29.58	-	29.58	-
2	25.94	-	25.94	-
2	22.94	-	22.94	-

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Wal-Mart  
For the Period January 1, 2009 through December 31, 2014

Payment Information		Per Information from Wal-Mart		
Date	Amount	Visit Date	Description	Size
			WILD CHERRY PEPSI 24 PACK	12Z24T
			IA 24PK BOTTLE DEPOS	24PK
			PEPSI 24 PACK	12Z24T
			MOUNTAIN DEW 24 PACK	12Z24T
			BOUNTY 12 BIG ROLL SAS	12 RL
			QUILTED NORTHERN BATH TISSUE	
			TAX	
01/16/13	140.27	01/14/13	GLAD TLK DS OS VS 13GAL 40CT	40 CT
			SUNBEAM CONSOLE HUMIDIFIER	
			SUNBEAM BACTERIOSTAT WATER TREATMENT	1.01N
			SUNBEAM FILTER-LETTER CODE D	1.01N
			HPI 6IN MEDIUM CLEAR STORAGE	
			WARRANTY PLAN	
			TAX	
02/15/13	268.06	02/13/13	DIAL LHS 7.5OZ SPRINGWATER PUMP	7.5 OZ
			DIAL WHITE TEA & VIT. E	7.5 OZ
			BOUNTY 200CT NAPKINS	1 PK
			BRUTE 55G CONTRACTOR BAG	18
			GLAD TLK DS OS 13GAL 84CT	84 CT
			WM GV FS FORKS BOX 100 CT	100 CT
			SWIFFER WET REFILL LAVENDER VANILLA 36CT	36.01N
			LYSOL TBC ITB SWF 2.82 OZ	2.82 O
			LYSOL TOILET BOWL CLEANER TWIN PACK 48FO	48FO
			DIAL NS LTN XDRY BP 26.25 OZ	26.3OZ
			TOMBSTONE 4 MEAT PIZZA	23 OZ

<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
1	6.98	-	6.98	-
4	4.80	-	4.80	-
1	6.98	-	6.98	-
2	13.96	-	13.96	-
1	13.97	-	13.97	-
1	11.97	-	11.97	-
	5.26	-	5.26	-
1	7.48	-	7.48	-
1	89.94	-	89.94	-
1	3.24	-	3.24	-
1	10.42	-	10.42	-
3	11.01	-	11.01	-
1	9.00	-	9.00	-
	9.18	-	9.18	-
2	2.94	-	2.94	-
1	1.47	-	1.47	-
2	5.94	-	5.94	-
2	19.94	-	19.94	-
2	25.94	-	25.94	-
1	4.98	-	4.98	-
1	11.47	-	11.47	-
1	2.97	-	2.97	-
2	7.52	-	7.52	-
2	8.00	-	8.00	-
4	14.72	-	14.72	-

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases at Wal-Mart  
For the Period January 1, 2009 through December 31, 2014

Payment Information		Per Information from Wal-Mart		
Date	Amount	Visit Date	Description	Size
			TOMBSTONE 12"ORIGINAL CHEESE SAUSAGE	22.1OZ
			TOMBSTONE 12"ORIGINAL HAMBURGER PIZZA	21.6OZ
			TOMBSTONE PEPPERONI PIZZA	21.6OZ
			PEPSI 24 PACK	12Z24T
			IA 24PK BOTTLE DEPOS	24PK
			MOUNTAIN DEW 24 PACK	12Z24T
			GV 9" FOAM PLATES, 170CT	8 7/8"
			MEAN GREEN SUPER STRENGTH 40 FO	40.0FO
			LYSOL DSF WPS DA CITRUS 150 CT	150CT
			CLOROX KITCHEN CLEANER W/BLCH 32FO	32.0FO
			DIAL LHS 7.5OZ TROP FRUIT	7.5 OZ
			DIAL LHS 7.5OZ RED GRPS & MINT PUMP	7.5 OZ
			DIAL LHS 7.5OZ POM & TANG PUMP	7.5 OZ
			DIAL LHS 7.5OZ CHERRY BLSM PUMP	7.5 OZ
			COLRSCNT 4GAL LINEN FRESH TT 75CT	75 CT
			COLRSCNT VANILLA FLOWER TT 4GAL 75CT	75 EA
			COLRSCNT 4GAL RAIN SHOWER TT 75CT	75 CT
			QUILTED NORTH 24DBL CASE PICK	24 DBL
			SCJ - BATH CLEANER	1.0EA
			TAX	
06/17/13	52.92		<i>Receipt not available</i>	
06/25/13	227.55	06/21/13	BIC ROUND STIC 36PK BLACK	
			HEFTY 9" X 12" 40CT TRAY	9"X12"
			REYNOLDS SLOW COOK LINER 4CT	4CT
			GREAT VALUE PREMIUM FORKS 48CT	48CT
			GREAT VALUE PREMIUM SPOONS 48CT	48CT

<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
4	14.72	-	14.72	-
4	14.72	-	14.72	-
4	14.72	-	14.72	-
1	6.98	-	6.98	-
2	2.40	-	2.40	-
1	6.98	-	6.98	-
2	7.94	-	7.94	-
1	1.97	-	1.97	-
1	7.97	-	7.97	-
1	3.28	-	3.28	-
3	4.41	-	4.41	-
2	2.94	-	2.94	-
1	1.47	-	1.47	-
1	1.47	-	1.47	-
3	11.31	-	11.31	-
1	3.77	-	3.77	-
1	3.77	-	3.77	-
2	23.94	-	23.94	-
4	13.88	-	13.88	-
	13.53	-	13.53	-
	52.92	-	-	52.92
1	4.24	-	4.24	-
3	11.91	-	11.91	-
2	3.92	-	3.92	-
1	2.84	-	2.84	-
1	2.84	-	2.84	-

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<b>Payment Information</b>		<b>Per Information from Wal-Mart</b>		
<b>Date</b>	<b>Amount</b>	<b>Visit Date</b>	<b>Description</b>	<b>Size</b>
			BOUNTY NAPKIN 220 CT SIGNATURE PRINT	1 PK
			GV 16OZ CLEAR CUPS, 50CT	16 OZ
			EZ CAKE PAN 9X13 LID 3CT	3CT
			CMN BALLOON - DONATION	
			GMILLS LCKY CHRMS CEREAL RTE	20.5OZ
			GREAT VALUE FRENCH FRIED ONIONS 6 OZ	6 OZ
			BUSH BAKED BEANS ORIGINAL 28 OZ	28 OZ
			FRENCH'S YELLOW MUSTARD 20 OZ	20 OZ
			HEINZ KETCHUP TWIN PACK 2-50.5 OZ	101 OZ
			GREAT VALUE CREAM OF MUSHROOM SOUP	10.5OZ
			HORSERADISH SAUCE	16 OZ.
			BUSH'S BEST BAKED BEANS 55 OZ	55 OZ
			VLASIC OVAL HAMBURGER CHIPS 46 OZ	46 FO
			GREAT VALUE HLTH-4-YOU CRM OF MSHRM SOUP	10.5OZ
			HAWAIIAN PUNCH ORG FLAVORED JUICE 128 OZ	128 OZ
			HAWAII PUNCH LIGHT FRUIT PUNCH	128 OZ
			GMILLS TRIX 18.4 OZ CEREAL RTE	18.4OZ
			NESTLE WATERS .5LT. 24PK PURIFIED WATER	24PK
			IA 24PK BOTTLE DEPOS	24PK
			PEPSI 24 PACK	12Z24T
			MOUNTAIN DEW 24 PACK	12Z24T
			SET OF 4 FASHION 3X5 MEMO PAD	
			TISSUE WHITE	
			18 OZ GV RIPPLE CHIP	18.0OZ
			DEL MONTE CUT GREEN BEANS 50OZ	50.0OZ
			OPP TOTE- NAUTICAL STRP	1.0 EA
			RACHAEL RAY ORANGE GARBAGE BOWL	1.0EA
			RACHAEL RAY BLUE GARBAGE BOWL	1.0EA

<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
1	3.97	-	3.97	-
2	4.96	-	4.96	-
4	15.92	-	15.92	-
1	1.00	-	1.00	-
1	3.98	-	3.98	-
2	3.96	-	3.96	-
1	1.50	-	1.50	-
1	1.88	-	1.88	-
1	5.96	-	5.96	-
1	0.94	-	0.94	-
1	1.92	-	1.92	-
2	7.36	-	7.36	-
1	2.48	-	2.48	-
3	3.75	-	3.75	-
2	4.36	-	4.36	-
2	4.36	-	4.36	-
1	3.98	-	3.98	-
2	6.96	-	6.96	-
4	4.80	-	4.80	-
2	12.96	-	12.96	-
2	12.96	-	12.96	-
4	3.84	-	3.84	-
1	3.97	-	3.97	-
3	8.94	-	8.94	-
2	4.36	-	4.36	-
1	4.97	-	4.97	-
1	19.96	-	19.96	-
1	19.96	-	19.96	-

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Purchases at Wal-Mart  
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Payment Information		Per Information from Wal-Mart		
Date	Amount	Visit Date	Description	Size
			CARD BRTHDAY CLASSICS	
			DORITOS NACHO FSZ 16.0OZ	16.0OZ
			TAX	
09/27/13	4.74		<i>Receipt not available</i>	
	<u>\$ 4,139.20</u>		Total	

Note: Auditor's notations are in italics.



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<b>Unit Quantity</b>	<b>Amount</b>	<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
1	3.97	-	3.97	-
3	11.94	-	11.94	-
	9.93	-	9.93	-
	4.74	-	-	4.74
	<u>\$ 4,139.20</u>	<u>59.52</u>	<u>935.75</u>	<u>3,143.93</u>

**Exhibit N**

Report on Special Investigation of the  
Anthon Rescue Squad

Purchases from Other Retail Vendors  
For the Period January 1, 2009 through December 31, 2014

**Per Bank Statements or Check Images**

<b>Date</b>	<b>Check Number</b>	<b>Description / Ck #</b>	<b>Memo</b>	<b>Amount</b>	<b>Improper</b>	<b>Unsupported</b>
04/03/09	6291	Green Acres	<i>None</i>	\$ 40.66	-	40.66
04/17/09	6296	Vantus	<i>None</i>	502.95	-	502.95
05/01/09	6310	Hobart	<i>None</i>	80.25	-	80.25
06/06/09	6328	K-Mart	<i>None</i>	27.02	27.02	-
07/22/10	##	Best Buy Purchase 6470 SIOUIA	N/A	652.66	-	652.66
10/15/10	6492	Lowe's	<i>None</i>	112.77	112.77	-
10/23/10	6498	Menard's	<i>None</i>	184.30	184.30	-
11/07/10	6508	Green Acres	5.0 miler	47.08	-	47.08
01/19/11	6534	Sioux Valley Spirits	<i>None</i>	32.36	32.36	-
01/19/11	##	TARGET Purchase	N/A	258.41	258.41	-
02/15/11	6549	Sioux Valley Spirits	<i>None</i>	28.40	28.40	-
02/16/11	6547	Bomgaard's	<i>None</i>	94.14	94.14	-
02/16/11	##	TARGET Purchase	N/A	128.77	128.77	-
07/07/11	6611	Lowe's	<i>None</i>	156.22	156.22	-
12/09/11	6681	Lowe's	<i>None</i>	445.79	445.79	-
02/16/12	6691	Computer Shop Inc	<i>None</i>	203.25	203.25	-
03/14/12	##	MicroSoft Store Direct 877-696- 7786 WA	N/A	79.95	79.95	-
03/19/12	##	TOP LIGHTING 951-549-1817 CA	N/A	144.65	144.65	-
12/04/12	6766	Target	<i>None</i>	119.87	119.87	-
Total				<u>\$ 3,339.50</u>	<u>2,015.90</u>	<u>1,323.60</u>

## - Electronic payment. Date shown is the date posted to the Rescue Squad's bank account.

N/A - Not applicable.

Note: Auditor's notations are in italics.

Report on Special Investigation of the  
Anthon Rescue Squad

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Mark D. Newhall, Staff Auditor

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a prominent horizontal stroke at the beginning of the first name.

Tamera S. Kusian, CPA  
Deputy Auditor of State