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NEWS RELEASE

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FOR RELEASE June 30, 2004

Auditor of State David A. Vaudt today released a report on a special investigation of the Cass County Sheriff's Office. The report covers the period July 1, 2001 through February 25, 2004. The special investigation was requested by County officials as a result of concerns regarding certain transactions within the Sheriff's Office. Many of the transactions involved a cash account maintained in the Sheriff's Office.

Vaudt reported the special investigation identified \$11,381.06 of improper and unsupported disbursements and \$2,827.00 of undeposited collections. Vaudt also reported it could not be determined whether additional amounts may have been inappropriately disbursed or undeposited during the time period reviewed because adequate records were not available.

Prior to February 25, 2004, the Sheriff's Office maintained a cash account used for various purposes, including payments to confidential informants, purchases of controlled substances for investigative purposes, down payments on or purchases of vehicles and charitable donations. Vaudt reported all deposits to the cash account should have remitted to the County Treasurer for deposit to the County's General Fund. Vaudt also reported all non-investigative disbursements should have been made from the General Fund after being subject to the Board of Supervisor's approval.

Vaudt identified several disbursements that did not meet the test of public purpose including the purchase of a high powered rifle and registration fees for golf tournaments. Vaudt also reported the Sheriff's son incurred a number of improper charges on a County credit card.

Copies of the report have been filed with the Cass County Attorney's Office, the Attorney General's Office and the Division of Criminal Investigation. A copy of the report is available for review in the Office of Auditor of State and on Auditor of State's web site at www.state.ia.us/government/auditor/reports.

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**SPECIAL INVESTIGATION OF THE
CASS COUNTY SHERIFF'S OFFICE**

JULY 1, 2001 THROUGH FEBRUARY 25, 2004

Table of Contents

Auditor of State's Report		3-4
Investigative Summary:		
Background Information		5
Detailed Findings:		
Drug Fund:		5-7
Deposits		7-14
Disbursements		14-17
General Fund Disbursements		18
Transporting Prisoners		18-21
Insurance Proceeds		22
Cash Accounts		22-23
Seized Property		23-24
National Sheriff's Association Conference		24
Recommended Control Procedures		25-27
Exhibits:	<u>Exhibit</u>	
Summary of Findings	A	31
Summary of Credit Card Charges by Darrel Jones	B	32-51
Staff		52
Appendices:	<u>Appendix</u>	
Copy of Employee's Written Statement	1	54-55
Copy of Memo Regarding Restitution Payment	2	57
Copies of Documents for Personal Loan	3	58
Copy of Invoice for Repair to Tahoe	4	59
Copies of Documents Related to Transports – Overlapping Days	5	60-70
Copies of Documents Related to Transports – Days with Leave	6	72-86



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Auditor of State's Report

To the Members of the
Cass County Board of Supervisors:

As a result of concerns identified by and at the request of County officials, we conducted a special investigation of the Cass County Sheriff's Office. We have applied certain tests and procedures to selected financial transactions of the Cass County Sheriff's Office for the period July 1, 2001 through February 25, 2004. Based on a review of relevant information and discussions with County officials and personnel, we performed the following procedures. For some procedures, documentation for the complete time period reviewed was not available. In those cases, we performed the procedure for the time period specified.

- (1) Reviewed internal controls in the Sheriff's Office to determine whether adequate policies and procedures were in place.
- (2) Reviewed activity recorded in the Drug Fund ledger.
- (3) Confirmed with the following parties all payments made to the Sheriff's Office and traced the payments to deposit or posting.
 - Various grant and program proceeds from the State of Iowa for the period July 1, 2001 through February 25, 2004
 - Forfeitures and donations made by defendants through the Cass County Clerk of Court for the period July 1, 2002 through February 25, 2004
- (4) Reviewed court orders and case records for certain collections identified by the Sheriff's Office as restitution payments. Reviewed additional court orders for restitution payments or donations ordered to the Sheriff's Office.
- (5) Reviewed documentation available regarding the seizure of property and the subsequent disposition of the property or the proceeds from the sale of the property for the period July 1, 2002 through February 25, 2004. Property included vehicles, cash and controlled substances.
- (6) Reviewed procedures for safeguarding seized property such as weapons, cash, vehicles and controlled substances.
- (7) Examined supporting documentation retained by the Sheriff's Office and the County Auditor's Office for certain disbursements.
- (8) As possible, obtained and examined supporting documentation from parties outside the County when documentation was not readily available from the Sheriff's Office or the County Auditor's Office.
- (9) Examined documentation related to transporting prisoners.

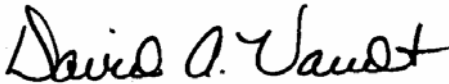
- (10) For certain prisoner transports, obtained and reviewed admission information from the Iowa Medical and Classification Center at Oakdale, Iowa.
- (11) Reviewed County policies regarding use of County issued credit cards and determined if certain purchases made with County credit cards were appropriate.

These procedures identified \$11,381.06 of improper and unsupported disbursements and \$2,827.00 of undeposited collections. We were unable to determine whether additional amounts may have been improperly disbursed or undeposited during this time period because adequate records were not available from the Sheriff's Office. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** 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 Cass County Sheriff's Office, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Cass County during the course of our review.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

June 14, 2004

Cass County Sheriff's Office
Investigative Summary

Background Information

Larry Jones was appointed Cass County Sheriff on November 17, 1982 (effective November 15, 1982), was elected as Sheriff in 1984 and has been continuously reelected since then. As Sheriff, he is responsible for law enforcement in Cass County and related duties established by section 331.653 of the *Code of Iowa*. In addition to law enforcement, the Sheriff is responsible for all operations of the Cass County Sheriff's Office. These duties include administrative functions, such as personnel matters, collection of fees and other receipts, and approving disbursements for the Sheriff's Office and the County Jail.

In late February 2004, concerns regarding certain transactions authorized by the Sheriff were presented to us. The concerns included:

- Costs associated with transporting prisoners
- Vehicles sold by the Sheriff's Office without bids
- Vehicles purchased by the Sheriff's Office
- A weapon recently purchased by the Sheriff's Office
- Cash accounts maintained in the Sheriff's Office

As a result of the concerns identified, Cass County officials requested the Office of Auditor of State conduct an investigation of certain financial transactions of the Sheriff's Office. We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2001 through February 25, 2004.

Detailed Findings

These procedures identified \$11,381.06 of improper and unsupported disbursements and \$2,827.00 of undeposited collections. We were unable to determine whether additional amounts may have been improperly disbursed or undeposited during this time period because adequate records were not available from the Sheriff's Office. All findings are summarized in **Exhibit A** and a detailed explanation of each finding is below.

DRUG FUND – Section 331.655 of the *Code of Iowa* allows each County Sheriff's Office to collect certain fees and hold them in an approved depository in a "Fees Account". These fees include collections for services such as summoning juries, transporting individuals to institutions by order of the court, and serving notices, warrants and subpoenas. However, all other funds collected by a Sheriff's Office should be remitted to the County Treasurer for deposit to the County's General Fund to ensure the revenue and related expenditures are properly budgeted.

The Cass County Sheriff's Office maintains a Fees Account. We performed a limited review of this account and determined it had been tested during the County's annual financial audits conducted by a private CPA firm. We did not identify any unusual disbursements from the Fees Account.

A "Sheriff's Investigations Fund" (fund 24000) has also been established by the County. However, there was only limited activity in the fund during the fiscal years ended June 30, 2002 and 2003. During fiscal year 2002, none of the \$11,327.00 appropriation to the Fund was spent. During fiscal year 2003, only \$1,031.00 of the \$11,730.00 appropriation was

spent. This fund is held by the County Treasurer and all disbursements from the fund are processed by the County Auditor.

The Sheriff's Office also maintains a cash account which, according to employees of the Sheriff's Office, was referred to as the "Drug Fund." It is not uncommon for Sheriff's Offices to maintain "Drug Funds" or "Buy Funds." Such funds are established to provide law enforcement officers ready access to cash for investigative purposes. However, the funds should be maintained on an imprest basis and replenished from the General Fund as necessary and appropriate.

Based on documentation we were provided, the Drug Fund has been in place since prior to April 1995. The County's CPA firm had not been made aware of this fund. Effective in early January 2004, an employee within the Sheriff's Office was assigned the responsibility of maintaining a ledger for the Drug Fund. She was instructed to record the account activity and balance it with the cash in the Drug Fund on a monthly basis. According to a written statement prepared by the employee, she was asked by the County Attorney, in the company of the Sheriff, to record each deposit and withdrawal in detail. According to the employee, the County Attorney's "reasoning for this was that if for some reason the State Auditor would ever ask any questions regarding this fund, the records would be detailed and accurate." A copy of the employee's statement has been included in **Appendix 1**.

Prior to January 2004, the Drug Fund had been maintained by a Deputy and a manual log of activity was recorded in a notebook. According to the employee, the Deputy provided \$13,890.29 to her on January 5, 2004. She counted the money, placed it in a safe in the Office and set up an account on a commercial software program to record the fund's activity. She recorded all deposits to and withdrawals from the fund. At the end of January, she printed a report of the ending balance and verified the balance on the report agreed with the cash held. According to the statement, she provided the report and the cash to the Sheriff to be counted and witnessed. The County Attorney counted the cash and signed the report.

Also according to the employee, on February 10, 2004, the Sheriff and County Attorney asked her to meet with them. The County Attorney stated a reporter had inquired about the donations made to the Cass County Sheriff's Office. The County Attorney wanted a record of all transactions associated with the Drug Fund to be prepared from November 2003 through February 10, 2004. According to the employee, the County Attorney stated he did not want names to appear in the information because some may be confidential. Because the employee only had records available to her from January 1, 2004, the Sheriff and County Attorney provided her the original manual ledger page with November and December 2003 activity. The employee also stated "It was then made known to me that the balance of the drug fund that was given to me in January 2004 may or may not be accurate. Jim [the County Attorney] expressed his concern that the reporter would ask for further information about the fund prior to November 2003."

To ensure the correct information was compiled, the employee requested and received the entire hand written ledger. The entries in the ledger dated back to 1995. The employee created a computerized account of the activity recorded in the ledger to verify the accuracy of the balance in the manual ledger. Several mathematical errors were identified. However, after all entries were recorded, the ending balance was calculated to be \$16,722.95, a balance higher than the \$13,890.29 previously provided to the employee.

According to the employee, she spoke with the Deputy about the discrepancy. During his review of the information, he determined a gun purchased in December 2003 had not been entered into the manual ledger. The cost of the gun was \$2,554.75. While discussing the variance with the Sheriff, the Deputy also identified an entry dated June 15, 2000 for a \$120.00 donation. According to the Deputy, he had attempted to balance the ledger with the cash on that date and there was more cash on hand than recorded in the ledger. At the direction of the Sheriff, the Deputy recorded the excess funds as an anonymous donation.

After adding the \$2,554.75 gun purchase and removing the \$120.00 entry from the recorded activity of the fund, the remaining variance totaled \$157.91. During the discussion with the Sheriff, the Deputy also recalled another instance in which he had attempted to balance the fund and again there was more cash on hand than recorded in the ledger. In this instance, the excess cash was removed from the Drug Fund and placed in a separate container. The Deputy brought the container into the Sheriff's office and provided an additional \$157.91 to the employee to be added back to the Drug Fund. When we counted the cash remaining in the container on March 11, 2004, there was \$11.93. The container also held an undated note stating \$10.00 had been removed for a cardiopulmonary resuscitation (CPR) class.

At the end of February 2004, all cash remaining in the Drug Fund was deposited to the Sheriff's Investigations Fund. On February 24, 2004, \$1,535.73 was deposited with the County Treasurer and on February 25, 2004 an additional \$1,500.00 was deposited. A \$1,500.00 imprest cash account has been established within the Sheriff's Office. Cash from the Sheriff's Investigations Fund was used to set up the imprest account and any subsequent replenishments of the account will be requested from the County Auditor. Other funds are not to be deposited to the imprest account. Collections previously deposited to the Drug Fund will now be provided to the County Treasurer for deposit to the Sheriff's Investigations Fund.

We determined it would be difficult to obtain documentation for all activity in the Drug Fund prior to July 1, 2002. Therefore, we tested the activity in the Drug Fund for the period July 1, 2002 through February 25, 2004. While we were able to determine the source of funds for certain deposits made to the Drug Fund during this time period, we have no assurance we were able to identify other sources of funds the Sheriff's Office may have collected. In addition, because the fund was maintained in cash rather than in a bank account, we have no assurance all disbursements were properly recorded and, therefore, tested. We have summarized our findings for the Drug Fund in the following paragraphs.

Deposits – Receipts were not issued for collections deposited to the Drug Fund. In addition, the manual ledger for the Drug Fund did not consistently identify the source of funds deposited. We reviewed information available for each deposit made between July 1, 2001 and February 25, 2004. We were not able to identify the source of nine deposits totaling \$655.00. For the sources we were able to identify, we performed the following procedures.

From the State of Iowa – We identified all warrants issued by the State of Iowa to Cass County for the period July 1, 2001 through February 25, 2004 and reviewed documentation available to determine if each warrant was properly deposited by the County. Most of the warrants were traced to deposits made by the County Treasurer to the County's account. However, five of the warrants were redeemed for cash by the Sheriff. Four of the five warrants were issued by the Alcoholic Beverages Division of the Department of Commerce for tobacco enforcement programs. The fifth warrant was issued by the Department of Public Safety as a grant from the National Highway Safety Act for the purchase of a video camera for a patrol vehicle.

The five warrants redeemed for cash are itemized in **Table 1**. A corresponding deposit was recorded in the Drug Fund manual ledger for each warrant. Each of the five warrants should have been provided to the County Treasurer for deposit to the General Fund.

Table 1

Warrant Number	Date of Warrant	Date Redeemed	Date Recorded in Manual Ledger	Description	Amount
002924937	11/30/01	12/07/01	12/06/01	Tobacco Funding	\$ 900.00
003355756	01/23/02	01/30/02	01/25/02	Tobacco Funding	850.00
005153141	06/13/02	06/20/02	06/19/02	Tobacco Funding	1,300.00
007084235	02/07/03	02/12/03	02/11/03	Tobacco Funding	850.00
003488319	01/26/04	01/30/04	01/29/04	Highway Safety Act	3,495.00
				Total	<u>\$ 7,395.00</u>

The Highway Safety Act funds received from the Department of Public Safety were used to purchase a video camera paid for from the Drug Fund. The Tobacco Funding was provided by the State of Iowa on a reimbursement basis. For each compliance check performed by the Sheriff's Office and reported to the Alcoholic Beverages Division, the County was paid a \$50.00 flat fee. The terms of the 28E Agreement between the Division and the County state the tobacco enforcement proceeds are to be used to fund peace officer positions for tobacco enforcement activities. All salaries for the Sheriff's Office are paid from the General Fund, not the Drug Fund to which the Tobacco Funds were deposited. As a result, the General Fund was not reimbursed for the cost of the tobacco enforcement activities.

From the Clerk of Court – In some cases, an individual may be ordered by the Court to make restitution payments to a specified party. In these instances, the individual is to make payment to the Clerk of Court who deposits the funds and issues a check to the appropriate party.

From July 1, 2002 through February 25, 2004, the Cass County Clerk of Court issued 72 checks to the Sheriff's Office for restitution. The checks totaled \$5,352.32. We reviewed a copy of each of check and determined each was redeemed for cash by the Sheriff. The checks should have been remitted to the County Treasurer for deposit to the General Fund.

We were able to locate an entry in the Drug Fund ledger that may account for the proceeds of the checks received from the Clerk of Court. However, in many instances, it appears the proceeds of the checks may have been combined and one entry to the ledger was made for more than one check. Therefore, clear documentation does not exist to substantiate the proceeds of each individual check were deposited to the Drug Fund.

According to the Drug Fund manual ledger, deposits from the Clerk of Court between July 1, 2002 and February 25, 2004 total \$5,478.21. Because cash receipts were not prepared, we are unable to determine the reason for the variance between the information recorded in the manual ledger and the information obtained from the Clerk of Court's Office.

Other Restitution Payments – In addition to restitution payments received from the Clerk of Court, we identified three individuals making payments directly to the Sheriff's Office. In each case, a court order had not been established requiring the individual to make the payments.

- According to a Deputy we spoke with, arrangements have been made with one individual to repay \$1,000.00 of proceeds from the Drug Fund that had been indirectly provided to him during an investigation. Monthly payments of \$50.00 are to be made to the Sheriff's Office until the \$1,000.00 is repaid. We were provided a copy of an interoffice memo stating the payments were "apparently a do it or else situation. The money is not to go through the Sheriff's books." A copy of the memo is included in **Appendix 2**.

We were also provided a manual listing of the payments made by the individual. The listing indicates ten \$50.00 payments were received between January 2003 and February 2004. While the listing indicates \$500.00 has been received, the manual ledger for the Drug Fund includes only \$300.00 of deposits from the individual. Because cash receipts were not prepared, we are unable to determine the location or deposit of the remaining \$200.00. This amount has been included in **Exhibit A**.

- We reviewed a copy of a signed statement the Sheriff's Office obtained from another individual. The statement indicated the individual agreed to repay \$500.00 to the Sheriff's Office for money provided to him from the Drug Fund for an investigation. In addition, the individual agreed to repay \$35.00 provided to him for gas money. The Sheriff's Office staff also maintained a manual listing of the payments made by this individual. The listing indicates \$100.00 was forgiven for information provided on another case. It also shows \$120.00 of the remaining \$435.00 debt was repaid between August 2002 and July 2003. However, only \$110.00 of the \$120.00 can be identified in the Drug Fund manual ledger. The remaining \$10.00 has been included in **Exhibit A**.
- We also identified one restitution payment recorded in the manual ledger on January 31, 2003 for \$86.00. However, the Deputy that recorded the entry could not recall the source of the funds or the circumstances of the deposit.

These restitution payments also should have been remitted to the County Treasurer for deposit in the General Fund.

Donations – The descriptions recorded in the Drug Fund ledger identify five deposits as donations from five individuals. Each of the individuals was a defendant charged with a crime or traffic citation. Based on the court documents and other documentation available for our review, the donations were made as a result of agreements reached between the County Attorney and the defendants.

Section 907.13(2) of the *Code of Iowa* states, in part, “the court may allow a defendant to complete some part or all of the defendant’s community service obligation through the donation of property to a charitable organization other than a governmental subdivision.” Because the Sheriff’s Office is a governmental subdivision, the donations should not have been made to the Sheriff’s Office.

The five deposits are itemized in **Table 2** along with the dates the deposits were recorded in the ledger, the original charge and the revised charge or outcome of sentencing. The names of the individuals have been withheld. A summary of the circumstances of each donation follows the table.

Table 2

Defendant	Date Recorded	Amount of Deposit	Original Charge	Revised Charge / Outcome of Sentencing
A	11/26/03	\$ 200.00	Driving under suspension	No drivers license
B	12/30/03	250.00	Driving under suspension	No drivers license
C	01/06/04	500.00	Supplying alcohol to minors	Deferred judgment, unsupervised probation
D	01/06/04	400.00	Possession of a controlled substance	Deferred judgment, unsupervised probation
E*	02/17/04	500.00	Seizure of firearms*	Firearms were returned
Total		<u>\$1,850.00</u>		

*In this case, the individual was not a “defendant” and was not issued a citation. Property was seized from the individual as a result of a search warrant.

- On October 22, 2003, Defendant A was issued a citation for driving under suspension. An order filed in Magistrate Court on November 18, 2003 states the matter was reset for trial on December 23, 2003.

We reviewed a letter dated November 20, 2003 sent to the Cass County Attorney by the defendant's attorney. The letter stated checks from the defendant "to the Magistrate for the No Driver's License ticket and to the Sheriff for contribution" were enclosed. The letter also stated "I sent these to you because I was not terribly clear about the contribution and didn't feel like I could explain it to the Sheriff."

- On December 18, 2003, Defendant B was issued two citations. One was for a speeding violation and the other was for driving under suspension. Both tickets were filed with the Clerk of Court on December 19, 2003. The ticket number for the second violation was altered with a pen or pencil.

On December 30, 2003, an order was filed in Magistrate Court amending the second citation to "no drivers license." In accordance with the order, the defendant was fined \$100.00 plus surcharge and costs. The court order did not specify a donation to be made to the Sheriff's Office, but a \$250.00 donation from the defendant was recorded in the Drug Fund ledger on December 30, 2003.

- On August 6, 2003, Defendant C was charged with three counts of supplying alcohol to minors. A complaint and affidavit was filed with the Cass County Clerk of Court on August 6. On September 11, 2003, the defendant entered a written guilty plea with the Clerk of Court. The plea agreement included deferred judgment, unsupervised probation, a \$500.00 charitable donation to the Cass County Sheriff's Office and dismissal of the remaining counts.

An order was filed with the Clerk of Court on October 13, 2003 stating "The defendant is granted a deferred judgment and sentence herein and placed on unsupervised probation for one (1) year to the county attorney's office per the agreement filed on 9-16-03." The order was signed by a judge.

According to section 907.1(4) of the *Code of Iowa*, probation is defined as "the procedure under which a defendant, against whom a judgment of conviction of a public offense has been or may be entered, is released by the court subject to supervision by a resident of this state or by the judicial district department of correctional services." After consulting with a representative of the Attorney General's Office, we were not able to determine if the "unsupervised probation" identified in the plea agreement and subsequent court order meets the definition of probation as established by the *Code*. It is also unclear if it is appropriate for the defendant to report to the prosecuting attorney for probation.

On September 16, 2003, a "Cass County Attorney's Office Adult Probation Agreement" for Defendant C was filed with the Clerk of Court. The agreement also specified the "\$500.00 donation to Cass County Sheriff's Office." In addition, it stated the defendant had been placed under supervision of the Cass County Attorney's Office and a \$200.00 probationary fee would be paid by the defendant. The fee was paid to the Clerk of Court who forwarded the funds to the County Attorney's Office.

We were not able to determine if the \$200.00 probationary fee charged to the defendant by the County Attorney's Office is allowable by the provisions established within the *Code of Iowa*. The fees for probation and parole established by section 905.14 of the *Code* are payable to judicial districts of the Iowa Department of Corrections. Also, section 331.755 of the *Code* states in part "A county attorney shall not accept a fee or reward from or on behalf of a person for services rendered in a prosecution or the conduct of official business."

Because we are not able to determine if the terms of the defendant's probation are appropriate or in compliance with the *Code of Iowa*, we have referred this matter to the Attorney General's Office for further review.

- On November 19, 2002, Defendant D was charged with possession of a controlled substance. A sentencing order for the defendant was filed with the Clerk of Court on January 13, 2003. According to the order, judgment was deferred and the defendant was placed on supervised probation to the Iowa Department of Corrections Fourth Judicial District for one year. There were several conditions of the probation, including the performance of forty hours of community service within six months of the date of the order.

An Order Nunc Pro Tunc was filed with the Clerk of Court on January 21, 2003. It stated "On the 17th day of January 2003, the Court finds that through inadvertence and mistake that the sentencing order entered January 13, 2003, recited that Defendant should be on a supervised probation as part of the deferred judgment whereas the Court intended Defendant be on an unsupervised probation. An order nunc pro tunc should be entered as hereafter provided. IT IS ORDERED that sentencing order entered January 13, 2003, is correct to place Defendant on an unsupervised probation (on her own good behavior), not on supervised probation. Defendant remains subject to all other terms and provisions of the original sentencing order." We did not locate an Adult Probation Agreement for the defendant establishing a probationary fee to be paid to the County Attorney.

We reviewed a letter sent to the defendant's attorney by the County Attorney. The letter was dated December 10, 2003 and addressed the defendant's probation which was to expire on January 13, 2004. In the letter, the County Attorney stated the defendant had not provided proof of her community service hours. He also stated "She needs to provide proof (within six months of January 13, 2003) or she can pay \$400.00 to the Sheriff's Office in lieu thereof." A \$400.00 deposit, dated January 6, 2004, was recorded in the Drug Fund ledger.

An order was filed with the Clerk of Court on January 12, 2004 amending the court's January 13, 2003 order to eliminate the requirement of forty hours of community service by the defendant. The order did not specify a donation or contribution to be made to the Sheriff's Office.

- Firearms and ammunition were seized from individual E on December 10, 2003. The seizure resulted from a search warrant specifying "all weapons, firearms and ammunition illegally possessed when having prior Domestic Abuse Convictions."

The individual subsequently filed with the court several "Claims for Property Seized for Forfeiture" in order to secure return of the seized property. On February 16, 2004, an order was filed with the Clerk of Court stating the court found "no probable cause exists for the forfeiture of any of the property seized" from him because "the record herein does not reflect a conviction of a misdemeanor crime of domestic violence." The court order also instructed all property seized for forfeiture be returned to the individual.

On February 17, 2004, a \$500.00 donation from the individual was deposited to the Drug Fund. Because the February 16 court order did not specify the donation was to be made, we asked the County Attorney about the circumstances of the payment. Subsequent to our inquiry, an order was filed with the Clerk of Court and dated June 9, 2004. The Order Nunc Pro Tunc stated "It is hereby ordered, adjudged and decreed that the Court's previous Order is corrected Nunc Pro Tunc to provide that the Defendant pay \$500.00 to the Cass County Sheriff's Office as a condition of the settlement of this case."

As previously stated, the *Code of Iowa* permits the court to allow a defendant to complete some part or all of the defendant's community service obligation through the donation of property to a charitable organization. The *Code* does not provide for a charitable donation to be made for sentencing considerations or revised citations. Only in the case of Defendant D was the donation established in accordance with section 907.13(2) of the *Code of Iowa*. According to a representative of the Attorney General's Office, the use of charitable donations in cases with deferred prosecution that do not include court imposed probation would be without statutory authority and, therefore, improper.

With the assistance of the Clerk of Court's staff, we reviewed other case documents available in the Clerk's office for cases other than the five described above. We did not identify any additional cases with which a donation was associated. We also asked the County Attorney about any other cases resulting in a donation to the Sheriff's Office. He was not able to identify any cases other than the five recorded in the Drug Fund ledger.

In addition to the donations distributed to the Sheriff's Office, we identified donations made by defendants that were subsequently distributed by the Clerk of Court to libraries in Cass County and the Cass County Conservation Board. For the donations identified, the libraries received \$12,000.00 and the Conservation Board received \$317.50. Because the libraries and the Conservation Board are also governmental subdivisions, the donations were not in accordance with the *Code of Iowa*.

The supporting documentation we reviewed for several donations ordered to be made to charitable organizations included reissued citations with alternate offenses identified. Some of the citations were signed by the County Attorney following the statement "I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct." Based on our review of the documentation available, it does not appear the offenses identified on the reissued citations are "true and correct." This matter has been forwarded to the Attorney General's Office.

Our review of the donations made by defendants as a result of agreements reached between the County Attorney and the defendants was limited. Due to the manner in which records were filed, we have no assurance we identified all donations ordered by the court to be made to the Sheriff's Office. We also cannot determine if there were any donations from defendants to the Sheriff's Office not included in a court order and not recorded in the Drug Fund ledger. In addition, we did not attempt to identify all donations resulting in payments to parties other than the Sheriff's Office.

Undeposited Donation – We were provided a copy of a check redeemed by the Sheriff. The \$250.00 check was made payable to the "Cass County Sheriff Department" and is dated October 27, 2003. The memo line of the check indicates it is for "Donation."

We obtained a copy of the front and the back of the check from the financial institution on which it was drawn and verified the Sheriff's name is included in the endorsement. We were not able to locate a deposit in the Drug Fund or the General Fund for the proceeds of the check. Nor were we able to find a court order or any other records indicating a payment was to be made to the Sheriff's Office by the payer or her family.

When we asked the Sheriff about the check, he stated he did not recall receiving the payment. He also indicated he spoke with the payer to confirm the check was written to the Sheriff's Office. He was not able to provide an explanation of how the proceeds were used. The \$250.00 has been included in **Exhibit A**.

Sale of Vehicles – In accordance with Chapter 809A of the *Code of Iowa*, a peace officer may seize property as a result of an act or omission which is a public offense and which is a serious aggravated misdemeanor or felony. Property that may be seized by a peace officer

includes, but is not limited to, controlled substances and proceeds, weapons or vehicles possessed, used or available for use in any manner to facilitate conduct giving rise to forfeiture.

If a court order or declaration of forfeiture is prepared for the property seized, the forfeited property may be used by the Attorney General's Office in the enforcement of the criminal law. In accordance with the *Code*, the Attorney General's Office may give, sell or trade property to any other state agency or to any other law enforcement agency within the state if, in the opinion of the Attorney General, it will enhance law enforcement within the state.

Officials of the Cass County Sheriff's Office have seized vehicles that were eventually forfeited and the title provided to the Sheriff's Office, having passed through the Attorney General's Office. Some of the forfeited vehicles were subsequently sold by the Sheriff's Office and the proceeds were deposited to the Drug Fund. Some of the seized vehicles have also been used by the Sheriff's Office and the County Attorney.

We reviewed available documentation for fourteen forfeited vehicles sold by the Sheriff's Office between November 1998 and February 2004. According to a representative of the Attorney General's Office, the price obtained for forfeited property should be "commercially reasonable." A bid process ensures the sale would meet this standard. Personnel from the Sheriff's Office were not able to locate any documentation (such as a newspaper advertisement or related billing) to demonstrate a public invitation to bid was made for five of the fourteen vehicles. In addition, documentation showing a public invitation to bid for three of the vehicles did not specify which three vehicles were to be sold.

One of the vehicles was sold to the Sheriff's parents for \$426.00. Because sufficient documentation of bids made on the vehicles sold was not maintained, we are not able to determine if the process followed by the Sheriff's Office when selecting the successful bidder for each of the fourteen vehicles sold was appropriate.

Sale proceeds totaling \$13,909.92 were deposited to the Drug Fund for eleven of the fourteen vehicles. We were not able to determine the disposition of the proceeds for the three remaining vehicle sales. The three sales totaling \$2,367.00 are summarized in **Table 3** and the total has been included in **Exhibit A**. According to the Sheriff, the Mercury Cougar was an abandoned vehicle sold at auction and the proceeds from the sale were provided to the vendor storing the vehicle prior to the auction. However, documentation of this information could not be provided. In addition, the Sheriff stated the proceeds from the sale of the two remaining vehicles were provided to the Cass County Auditor for distribution among the law enforcement agencies involved in a particular criminal case. However, the County Auditor was unable to locate documentation associated with the proceeds.

Table 3

Description of Vehicle	Amount of Sale
1989 Mercury Cougar	\$ 317.00
1986 Chevrolet El Camino	500.00
1985 Dodge Pickup Truck	1,550.00
Total	<u>\$ 2,367.00</u>

All proceeds from the sale of forfeited property should be provided to the County Treasurer for deposit to the General Fund. Also, in accordance with the *Code of Iowa*, all proceeds from the sale of forfeited property are to be used for law enforcement activities. Because

the proceeds were commingled in the Drug Fund with other sources of funds and because disbursements were made from the Fund for items such as charitable contributions, we are unable to determine compliance with applicable *Code of Iowa* requirements.

In addition to the fourteen vehicles sold, one forfeited vehicle was provided by the Sheriff's Office to the County Janitor for use as needed for County purposes. This is not in accordance with the provisions established by section 809A.17 of the *Code of Iowa*. If the County wishes to continue to use the vehicle for non-law enforcement purposes, it should be purchased from the Sheriff's Office for a commercially reasonable price.

Forfeited Cash – From July 1, 2002 through February 25, 2004, twelve deposits described as forfeitures were recorded in the Drug Fund ledger. Documentation was available for nine of the deposits totaling \$8,050.50. However, documentation for the three remaining deposits totaling \$3,320.80 was not available for review.

We also reviewed a listing of forfeited property maintained by an employee of the Sheriff's Office. We were able to trace all cash recorded on the listing to deposit in the Drug Fund. However, because more collections were recorded in the Drug Fund than on the listing, the listing does not appear to be a complete population of all forfeited cash.

Disbursements – Between July 1, 2001 and February 25, 2004, there were 107 disbursements recorded in the Drug Fund ledger. The disbursements totaled \$43,193.32. Supporting documentation was not readily available for many of the disbursements from the Drug Fund. For some disbursements, staff within the Sheriff's Office were able to obtain documentation from various sources. Documentation of all disbursements from the Drug Fund should have been maintained in a centralized location.

Investigative Disbursements – The description for 46 disbursements, totaling \$18,434.00, recorded in the Drug Fund ledger indicate cash was withdrawn for investigative purposes. As stated previously, it is not unusual for Sheriff's Offices to maintain "Drug Funds" or "Buy Funds" to facilitate investigations. Disbursements for items such as drug purchases or payments to informants are typical for these types of funds. The disbursements should be supported by appropriate documentation. According to the Deputy we spoke with, all withdrawals from Cass County's Drug Fund should be supported by a "Receipt From Informant For Payment" and/or a "Receipt For Official Undercover Funds For Purchase of Evidence" document.

Because records prior to June 2002 were not readily available, we judgmentally selected drug buy/informant transactions recorded in the manual ledger between June 18, 2002 and February 25, 2004 for testing. Because information recorded in the ledger was not sufficient to provide a clear trail to supporting documentation, we asked a Deputy to locate any documentation related to six larger investigative disbursements. The disbursements totaled \$11,625.00. Of the six disbursements, two \$100.00 disbursements were supported by signed receipts. Documentation related to the four remaining disbursements was located by the Deputy in various investigative files.

A signed receipt should have been prepared for each of the six disbursements tested. An explanation provided to us for each of the four disbursements not supported by receipts follows:

- On December 13, 2002, \$9,000.00 was withdrawn and provided to an informant for a drug buy. During the investigation, the informant escaped with the cash. He was later apprehended and \$1,699.00 was returned to the Drug Fund. The informant has been ordered to pay restitution to the Cass County Sheriff in the remaining amount of \$7,301.00. He is currently serving a 25-year sentence in a correctional facility and has not made any restitution payments.

- On July 8, 2003, \$225.00 was removed from the Drug Fund to be provided to an informant for a drug buy. When the informant did not meet with the Deputy as planned, the cash was placed in a locked filing cabinet in the Sheriff's Office. It remained there until the auditor asked to see supporting documentation related to the disbursement. We observed the cash and counted it to ensure the \$225.00 was accounted for.
- The two remaining disbursements related to one on-going investigative case. Notes prepared by the Deputy assigned to the case were the only documents located for the disbursements. The reports explained the circumstances surrounding the payments to the informant.

Forfeiture Costs – As stated previously, officials of the Cass County Sheriff's Office have seized vehicles that were eventually forfeited to the County. As part of the forfeiture process, title to forfeited vehicles pass to the Attorney General's Office, typically to the Sheriff's Office and then to any subsequent owner. The costs associated with transferring the titles were paid from the Drug Fund for vehicles that were transferred to and sold by the Sheriff's Office. While these disbursements are not inappropriate, both the proceeds from and costs associated with forfeited property should be included in the General Fund.

Vehicle Purchases - According to the Drug Fund ledger, funds were withdrawn to purchase or make a down payment on four vehicles between July 1, 2002 and February 25, 2004.

- On February 20, 2004, \$9,726.84 was disbursed as partial payment for a Chevrolet Tahoe. According to officials we spoke with, the vehicle was purchased by the Sheriff with the understanding it was for the County Attorney's use. The County Attorney had indicated to the Sheriff the forfeited vehicle he had been driving was not starting properly. According to the County Attorney, he discussed the need for a different vehicle with the Board of Supervisors. A Tahoe was discussed and the County Attorney indicated he specifically wanted a two door model. He explained the public was uneasy with the large four door Tahoes purchased by the Sheriff's Office and a two door model may be better.

According to officials we spoke with, using *eBay*, the Sheriff located a two door 1998 Chevy Tahoe in Texas with 78,201 miles. He negotiated a purchase price of \$12,926.84 and placed a \$200.00 deposit on the vehicle on February 19, 2004. In addition, on February 19, 2004, the Sheriff, using a credit card issued in the County's name, purchased a \$283.20 airline ticket for his son, Darrel Jones. He had made arrangements for his son to fly to Houston to drive the Tahoe to Iowa.

On February 20, 2004, the Attorney attempted to contact the Chairman of the Board of Supervisors, but could not reach him. The County Attorney contacted another Board member who, the County Attorney asserts, authorized the \$3,000.00 disbursement from the County Attorney's budget for the Tahoe. Proper approval of the purchase would have required action taken by the full Board of Supervisors. Later the same day, the Board's Chairman requested the County Auditor to void the \$3,000.00 warrant. Rather than lose the deposit on the vehicle, on February 20, 2004, the Sheriff secured a personal loan for the \$3,000.00 needed to purchase the vehicle.

Darrel Jones incurred meal expenses totaling \$44.64 on February 23 and 24, 2004 during the return trip to Iowa with the vehicle. He was also paid \$330.00 by the County for the twenty-two hours travel time from Texas to Iowa. In addition, the County paid \$110.57 for gasoline for the trip.

When considering the costs to transport the vehicle from Texas to Iowa, the total cost of the vehicle was \$13,695.25. According to the *Kelley Blue Book* web site, the "Suggested Retail Value represents the amount an auto dealer might ask for a specific vehicle. The Suggested Retail Value is a starting point for negotiation therefore the actual sale price will vary." The *Kelley Blue Book* Retail Value for a 1998 Tahoe with the options included in the vehicle purchased by the Sheriff's Office was \$12,480.00 at the time of the purchase.

According to a Board member, on February 26, 2004, the Sheriff submitted a claim to the County Auditor requesting \$3,000.00 be paid to the financial institution from which he obtained the personal loan. The Board of Supervisors declined to authorize the request because they did not feel it was an appropriate expenditure of County funds.

The claim was returned to the Sheriff's Office. A withdrawal of \$1,000.00 was made from the Drug Fund on May 4, 2004. The receipt for withdrawal of the funds documents the funds were to be used for the loan on the Tahoe. We also reviewed a copy of a bank document showing \$927.01 principal and \$72.99 interest was applied to the \$3,000.00 personal loan established by the Sheriff. Copies of the bank document and receipt for withdrawal from the Drug Fund are included in **Appendix 3**. Because the Board of Supervisors declined to approve payment on the loan, the \$1,000.00 withdrawal from the Drug Fund for the payment on a personal loan was not appropriate, it has been included in **Exhibit A**.

The County received an invoice for \$3,906.14 dated May 7, 2004 from a local automobile dealership for repairs made to the Tahoe. Once the invoice is paid, the County will have spent \$17,601.39 on the vehicle. A copy of the invoice is included in **Appendix 4**. It documents the engine was replaced.

- On June 25, 2002, \$1,500.00 was withdrawn from the Drug Fund to be used as a deposit on a 2002 Chevy Tahoe. Documentation from a local automobile dealership shows a total purchase price of \$29,226.22 less \$1,500.00 as a down payment for a remaining cost of \$27,726.22. The Board of Supervisors reviewed and approved the \$27,726.22 payment. We reviewed documentation from the Iowa Department of Transportation indicating the purchase price was \$27,512.00. After we discussed the discrepancy with the dealership, it agreed to remit the difference of \$214.22 to the County.
- On August 5, 2002, \$5,000.00 was withdrawn from the Drug Fund to be used as a down payment on another 2002 Chevy Tahoe. We reviewed a receipt from a local dealership showing \$4,000.00 had been paid. An entry in the Drug Fund ledger shows \$1,000.00 was returned to the Fund on August 20, 2002. The Board approved the \$22,409.71 remaining cost for the purchase of the vehicle.
- The Sheriff purchased a 1999 Chevy pickup truck on January 22, 2004. The purchase agreement for the vehicle shows a sale price of \$16,490.00 less \$2,490.00 for a trade-in. The Drug Fund ledger shows \$1,500.00 was withdrawn on January 22, 2004.

According to the Sheriff, during price negotiations, the automobile dealer inquired about the Sheriff's son's Suburban. After consulting with his son, the Sheriff obtained a trade-in value of \$2,490.00 for the Suburban and paid his son \$1,500.00 for the vehicle.

Each of the vehicle purchases should have been made from the funds appropriated for the Sheriff's Office. In addition, the total cost of each vehicle should have been presented to the Board of Supervisors for their approval.

Rifle Purchase - The Drug Fund ledger currently shows a \$2,554.75 withdrawal on December 29, 2003 for a weapon purchase. We reviewed an invoice dated December 29, 2003 for the purchase of a SAKO .338 TRG-22 rifle. We also reviewed a money order issued from Whitney Bank dated January 5, 2004. We were told the money order was purchased with cash from the Drug Fund.

The weapon was maintained at the County Attorney's residence. According to a Deputy we spoke with, the rifle was obtained from the County Attorney two months after its purchase. On February 24, 2004, the County Attorney contacted a Deputy and requested he be met on a County road south of Atlantic. When two deputies met the County Attorney, they were provided with "numerous guns and ammunition." The weapons included the .338 rifle purchased by the Sheriff's Office in December. According to the Deputy, they were instructed to take everything to the Sheriff's Office with the exception of the rifle. It was delivered to the Sheriff's home.

According to discussions with the County Attorney and Sheriff, the rifle had been kept at the County Attorney's home to facilitate installation of a sighting scope by a friend of the County Attorney. When we asked why the scope wasn't to be installed by the County's certified sniper, the Sheriff indicated the weapon was to be a surprise for the Deputy. However, when the rifle was provided to the Deputy by the County Attorney two months after its purchase, no scope was attached.

When we asked the County's certified sniper about the rifle, he stated he did not want to replace the high-powered rifle he currently used as he would have to learn how to handle a different weapon. The certified sniper also stated he was not aware of the rifle until it was publicly disclosed.

Because the rifle has been kept in the County Attorney's and the Sheriff's homes, the County's certified sniper for whom it was allegedly purchased does not want to replace the existing rifle, and there has been no explanation of the need for the County to purchase a second specialized rifle of this type, we believe the purchase was not a proper use of County funds. As a result, the cost of the rifle has been included in **Exhibit A**.

Other Disbursements - The descriptions for the remaining disbursements recorded in the Drug Fund manual ledger varied significantly. Very few of the disbursements were supported by adequate documentation. Based on our discussions with the Sheriff regarding specific disbursements, we determined the following transactions may not meet the test of public purpose. The total has been included in **Exhibit A**.

Table 4

Date Recorded in Ledger	Description	Amount
07/12/02	Two children to attend YMCA camp	\$ 40.00
08/02/02	Fees to enter golf tournaments in Harlan	160.00
11/14/02	Purchase of flowers	39.75
11/14/02	Wash truck for a funeral	10.00
03/10/03	Engraved plate for the Harlan golf tournament	5.92
03/18/03	Tickets for circus	40.00
04/02/03	Donation to a memorial fund	50.00
04/02/03	4-H pledge	15.00
05/27/03	Anita State Park for fishing day for kids	100.00
06/05/03	Purchase of flowers	34.00
07/17/03	Fees to enter golf tournaments in Harlan	160.00
09/07/03	Donation to Kiwanis	100.00
11/26/03	Donation	200.00
	Total	<u>\$ 954.67</u>

Also, according to the manual ledger, \$30.00 was disbursed on August 23, 2002. An invoice from Tri-Everyday Solutions for work on two computers was provided to us. In addition, \$200.00 was paid to the vendor for a digital camera and software on May 28, 2003. We reviewed the invoices for the disbursements and determined the vendor's address was the home address of one of the Sheriff's sons. While these disbursements are not inappropriate, all transactions with parties related to any County officials or employees should be appropriately disclosed.

All of the disbursements made from the Drug Fund not related to an investigation should have been made from the funds appropriated for the Sheriff's Office.

GENERAL FUND DISBURSEMENTS - We also reviewed certain disbursements from the funds appropriated to the Sheriff's Office from the General Fund and identified the following concerns. Each of the disbursements has been included in **Exhibit A**.

- On July 31, 2002, \$150 was paid to Darrel Jones to transport children to YMCA camp.
- On September 24, 2002, \$762.73 was paid to replace the console in a vehicle titled in the County Attorney's wife's name. According to the Attorney, holes were drilled into the console when a county radio was placed in the vehicle. Because the radio was not placed in the proper location, the console was replaced.
- On February 17, 2003 the Sheriff's Office paid \$1,808.72 to a local automobile dealership for repairs to a 1995 Sheriff's Office patrol vehicle. The transmission was removed from the 1995 Caprice and it was replaced with a remanufactured one. The old transmission was put into a 1994 patrol vehicle.

On April 7, 2003, the 1995 Caprice with the remanufactured transmission was sold to the Sheriff's son, Darrell Jones, without an invitation for bid. The \$400.00 proceeds of the sale were deposited to the Fees Account on April 11, 2003. The proceeds should have been deposited to the General Fund account.

TRANSPORTING PRISONERS - Law enforcement agencies are periodically required to transport prisoners for various reasons. The Sheriff's son, Darrel Jones, is a certified law enforcement officer employed by the Iowa Department of Transportation (DOT). He began transporting prisoners for Cass County in or around October 2001. Mr. Jones typically transported prisoners to the Iowa Medical Classification Center at Oakdale. However, he also transported prisoners to the Iowa Juvenile Home, Oklahoma and other jurisdictions.

Prior to November 12, 2003, Mr. Jones was not an employee of the County and billed the Sheriff's Office on an hourly basis for each transport he performed. While the Sheriff's Office had not established a contract with Mr. Jones for transportation services, he acted in a manner similar to that of an independent contractor. Federal and state taxes were not withheld from payments made to Mr. Jones for transports he performed prior to November 12, 2003. In addition, the required 1099 tax form was not issued to him by the County for miscellaneous income.

Because Mr. Jones had been using County vehicles to transport prisoners and a County credit card, the County had been exposed to certain liabilities for an individual that was not an employee. As a result of these concerns identified by the County Attorney, Mr. Jones was hired as a part-time Special Sheriff's Deputy for the primary purpose of transporting prisoners for the Sheriff's Office. As a County employee, Mr. Jones was paid for transports through the County's payroll system.

The County's nepotism policy was adopted on September 1, 2000. It states, "It is the County's policy to hire the best qualified person available for each position. Relatives of current employees are eligible for employment with the County, subject to limitations of state law governing the employment of relatives of public officials and employees and the terms of this

policy. To avoid the appearance of favoritism and difficulties in administering discipline, the County will not hire, appoint, transfer, promote, or otherwise place an individual in a position that involves the supervision of, or by, a family member. For purposes of this policy, "family member" includes the individual's father, mother, grandparent, spouse, son, daughter, grandchild, great-grandchild, nephew, niece, uncle, aunt, brother, sister, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law and sister-in-law. As a Special Deputy, Mr. Jones reported to the Sheriff, contrary to the policy. As illustrated by copies of selected timesheets in **Appendix 5**, the Sheriff signed Mr. Jones' timesheets.

We reviewed documentation related to transports performed by Mr. Jones during the period June 27, 2002 through February 25, 2004. Documentation for earlier transports performed by Mr. Jones was not readily available. In addition to the \$7,668.75 paid to Mr. Jones for 61 transport days during this period, we have documented the County also paid \$4,149.70 for purchases made by Mr. Jones. When we discussed these costs with the Sheriff, he stated he had told his son he would be paid for his travel time to and from his home during a transport and he would be reimbursed for any costs he incurred.

County policy allows reimbursement of meal costs for County-approved meetings, training and conventions. The County's policy also requires employees to submit receipts for the costs to be reimbursed.

The costs paid for by the County included purchases of gasoline, pop, water, candy, beef jerky, cigarettes and a cellular telephone. While some of the purchases were paid for with cash or Mr. Jones' personal credit card and reimbursed to him, a number of the purchases were made using a credit card account established by the Sheriff's Office. These costs were paid directly by the County to the credit card vendor. Prior to September 2002, Mr. Jones used the County credit card assigned to the Sheriff. Mr. Jones was given his own County credit card in September 2002.

We reviewed each of the statements for the credit card assigned to Mr. Jones. In addition to charges incurred during the transport of prisoners, we identified charges incurred by Mr. Jones on 47 days he did not transport a prisoner for Cass County. All costs incurred by Mr. Jones on the County credit card account or reimbursed to him are summarized in **Exhibit B**.

Mr. Jones moved from Panora to Harlan in or around January 2003. As illustrated in **Exhibit B**, many of the purchases were made in these locations. Because receipts were not available for all charges, we were not able to determine specific items purchased in each instance. However, based on the vendor and the amount of the charge incurred, we were able to determine the likely type of purchase, such as a gasoline, snack or meal purchase.

Exhibit B also includes purchases of gasoline in Atlantic. Because adequate documentation was not available, we were not able to determine the vehicle for which the gas was purchased. Based on disbursements we reviewed, the other deputies use a gasoline credit card for fuel purchases.

Of the purchases and transports summarized in **Exhibit B**, the following items are of particular note:

- On August 24, 2002, the Sheriff's wife, Donna Jones, assisted Darrel Jones with a transport of a female prisoner from Atlantic to Mt. Pleasant. Mrs. Jones, who is also the County Jailer, acted as the matron during the transport. On the return trip, Darrel and Donna Jones charged \$57.69 at the *Iowa Machine Shed* in Urbandale.
- On November 6, 2002, a \$132.50 purchase was made from American Security Control, Inc. We reviewed the related invoice and determined a cellular telephone and a car charger had been purchased by Mr. Jones. When we spoke with the Sheriff about the purchase, he indicated his son had plugged his personal cellular telephone into the cigarette lighter of the Sheriff's transport car, the car lights "blinked" and his personal

cellular telephone was destroyed. The purchase was to replace the personal cellular telephone. Personnel from the Sheriff's Office confirmed cellular service for Mr. Jones was not included in the Sheriff's Office's cellular phone plan.

- On November 26, 2002, three charges totaling \$71.96 were made at Casey's in Panora. Receipts for two of the three purchases could not be located. However, based on the vendor and amount of the charge, it appears gasoline and possibly snacks were purchased. Additional purchases were made in Atlantic and Coralville on November 26. In total, \$131.42 of charges were incurred on a day Mr. Jones made one round trip transport from Atlantic to Oakdale.
- On December 19, 2002, Mr. Jones and a matron transported a prisoner to Oakdale. After completing the transport, they stopped at *Applebee's* in Coralville for dinner. The total bill for the evening was \$40.73. Of the total, \$27.98 was charged to the County's credit card. The remaining \$12.75 was charged to Mr. Jones' personal credit card and subsequently reimbursed to him. When we asked the Sheriff about the reimbursement, he indicated the County's credit card would not accept the total \$40.73 charge when the bill was paid. Because the transaction would not process, the bill was split and Mr. Jones charged \$12.75 to his personal credit card. We were unable to determine from the credit card receipts the specific meals and beverages purchased. We were also unable to determine why the \$40.73 would not post to the County's credit card account, but \$27.98 would. The credit card account had a \$9,000 credit limit and did not have a substantial amount accumulated to it at the time.
- On December 21, 2002, \$10.45 was charged at the Kum & Go in Atlantic for a *Mt. Dew*, a disposable lighter and cigarettes. We discussed the purchase of the cigarettes and lighter with the Sheriff and he indicated these should not have been purchased with County funds.

We also reviewed records associated with transports made by other Deputies within the Sheriff's Office. We did not identify any instances in which the other Deputies incurred expenses for meals or snacks while transporting prisoners. In addition, we determined the County did not incur an additional salary or hourly costs for the time the other Deputies transported prisoners and the number of hours recorded by Cass County Deputies was typically less than the amount of time recorded by Mr. Jones. For example, on October 15, 2001, a Deputy transported a prisoner from Atlantic to Oakdale and charged six hours with no meals or snacks. On March 15, 2004, a second Deputy transported a prisoner to Oakdale and charged seven hours and no meals or snacks. According to officials at the Oakdale correctional facility, at times deputies transporting prisoners to the facility may have to wait a short time before completing the drop off process. Therefore, some transports may take a Deputy longer than the time required to drive between Atlantic and Oakdale. Because Mr. Jones was reimbursed for travel time to and from his home, it is not unexpected the time charged to the County for his transports would exceed the time charged by other deputies.

The charges summarized in **Exhibit B** have been categorized as improper, unsupported and appropriate. Improper charges include purchases made on days a prisoner was not transported and food purchases that do not comply with County policy. Unsupported charges include purchases for which a receipt is not available and, based on the circumstances of the purchase, may or may not have been an appropriate use of County funds. The appropriate charges are supported by a receipt and are reasonable. The charges included in **Exhibit B** were determined to be made by Darrell Jones based on receipts, transport records, and information provided by the Sheriff. The improper charges of \$2,613.13 and unsupported charges of \$1,437.06 are included in **Exhibit A**.

As stated previously, Mr. Jones is employed by DOT as a Motor Vehicle Enforcement Officer. Due to the nature of Mr. Jones' DOT responsibilities, we obtained and reviewed Mr. Jones' DOT payroll information to determine which days and shifts he worked for DOT. For certain days,

we also obtained additional documentation from DOT officials to determine the specific times he was on duty for DOT. We compared the information to the dates and times he transported prisoners for Cass County. To determine the specific times Mr. Jones transported a prisoner, we reviewed the time stamp on credit card receipts, prisoner log information obtained from the Oakdale correctional facility and timesheets prepared by Mr. Jones.

We identified three instances in which Mr. Jones' DOT shift overlapped time he transported prisoners for Cass County. These instances are summarized in **Table 5**. Copies of the documents used to identify the overlapping time have been included in **Appendix 5**.

Table 5

Date	Transport Time	Supporting Documentation	DOT Shift	Overlap
11/06/03	7:00 am – 4:00 pm	Payroll timesheet, charge in Coralville at 9:50 am	2:01 pm – 10:02 pm	1 hour, 59 minutes
11/20/03	8:00 am – 6:00 pm	Payroll timesheet, charges in Coralville and Cedar Rapids at 1:10pm and 1:44, respectively	2:00 am – 10:00 am	2 hours
01/23/04	2:30 pm – 8:00 pm	Payroll timesheet, charges in Lake City at 3:53pm	6:56 am – 2:57 pm	27 minutes

In addition, we identified five instances in which Mr. Jones' DOT payroll records document he used sick leave on the same day he transported a prisoner for Cass County. These instances are summarized in **Table 6**. Because Mr. Jones was not a County employee until November 2003, he was not required to prepare a County timesheet for these transports. Therefore, we do not have documentation of the specific times he transported prisoners. We can only approximate the times based on other documents available. As a result, we are not able to conclude whether Mr. Jones' DOT shift overlapped with the time he was transporting a prisoner on August 12, 2003. Copies of the documents used to identify these instances have been included in **Appendix 6**.

Table 6

Date	Approximate Transport Time*	Supporting Documentation	DOT Shift
12/16/02	2:00 pm – 8:00 pm	Charges in Coralville at 5:09 pm and 5:37 pm. Transport record shows 9 hours for officer's time.	Worked 6 hours from 6:56 am – 1:00 pm. Two hours sick leave taken from approximately 1:00 pm – 3:00 pm
01/03/03	8:00 pm – 11:00 pm	Charges in Glenwood at 9:24 pm. Transport record shows 3 hours for officer's time.	8 hours sick leave taken. Next shift worked was 6:00 am – 2:00 pm.
08/12/03	5:30 am – 12:00 pm	Charges in Coralville at 8:31 am and 9:08 am. Transport record shows 9 hours for officer's time.	Worked 5 hours from 1:55 pm – 7:08 pm. Three hours sick leave taken from approximately 7:00 pm – 10:00 pm
10/20/03	6:00 pm – 2:00 am	Charge in Atlantic at 5:58 pm and charges in Coralville at 8:51 pm and 11:00 pm. Transport record shows 9 hours for officer's time.	8 hours sick leave taken. Shift worked on preceding and following days were 6:00 am – 2:00 pm.

* Based on times charges were incurred on credit card.

Because credit card receipts and timesheets were not available for every transport performed by Mr. Jones and because he transported prisoners to locations other than Oakdale, we have no assurance we identified all instances in which Mr. Jones' DOT shift overlapped time he charged to

Cass County. In addition, there was limited oversight on the part of the Sheriff's Office or the Board of Supervisors on Mr. Jones' activity.

Based on documentation available for our review, Mr. Jones actually performed the transports for the County on the dates identified in **Tables 5** and **6**. As a result, the amount paid by the County to Mr. Jones for transport services on these days is not included in **Exhibit A**. We have made DOT officials aware of our findings.

INSURANCE PROCEEDS – We contacted the insurance carrier for the Sheriff's Office's vehicles and obtained a listing of all insurance proceeds provided by the carrier to the Sheriff's Office. We reviewed each of the proceeds and identified the following items.

- A \$1,950.00 check dated August 10, 2001 was provided to the Sheriff's Office for a loss sustained during a high speed chase. The check was endorsed by the Sheriff's Office and a local automobile dealership.
- Three checks were issued to the Sheriff's Office for hail damage sustained to three Sheriff's vehicles. They were dated June 22, 2001 and totaled \$6,509.53. The checks were not deposited. Instead, the proceeds were used as a down payment on a 2001 Chevy Tahoe. The Board of Supervisors approved the \$18,036.97 remaining cost for the vehicle purchase.

All of the insurance proceeds should have been deposited to the General Fund. Any necessary subsequent disbursements should have been approved by the Board of Supervisors and paid by the County Auditor.

CASH ACCOUNTS – On March 10, 2004, we reviewed the contents of the safes located in the Sheriff's Office. We determined the safes held cash and a number of non-cash items that were not inventoried. We counted the cash held by the Sheriff's Office and inventoried the items.

The safe in the "evidence room" contains seized cash and the \$1,500.00 imprest fund authorized by the Board of Supervisors to be used for investigations. The seized cash was in evidence bags and awaiting final declaration of forfeiture. We also identified a box in the evidence room containing cash. It was not secured in the safe and was not clearly labeled. The cash had been seized and was also awaiting final declaration of forfeiture.

The second safe, located in the central office area, contained \$3,402.62 in cash, various documents and some weapons. We determined the cash in the safe was composed of the following:

- The Sheriff's Office had received final declaration of forfeiture for \$770.00 of seized cash. However, the funds were still held. The cash should be provided to the County Treasurer for deposit to the General Fund.
- An additional \$696.00 of seized cash was awaiting final declaration of forfeiture.
- \$174.75 of Sheriff's fees were held in the safe. The funds should be deposited to the Fees Account.
- \$1,750.00 was found in an envelope marked Anita and Griswold. The Sheriff could provide no explanation for the cash. Officials of Anita and Griswold should be contacted. If a payable from the County to the cities cannot be identified, the funds should be deposited with the County Treasurer.
- No explanation was sought for the remaining \$11.87 (\$3.00 of which is American Silver Eagle bullion).

The safe also contained weapons used as exhibits at county fairs and a check written in January 1994. The check is not payable to the County.

After counting the cash in the safes, a Deputy identified a small plastic container holding \$11.93. He indicated the cash is used for small purchases, such as pop for witnesses being interviewed. We later determined this cash had been removed from the safe in the evidence room when a Deputy attempted to balance the cash in the Drug Fund with the ledger. As previously stated, \$157.91 was removed from the plastic container and placed with the Drug Fund in January 2004 to balance the Fund with the ledger.

SEIZED PROPERTY - As stated previously, Chapter 809A of the *Code of Iowa* allows a peace officer to seize property as a result of an act or omission which is a public offense and which is a serious aggravated misdemeanor or felony. Property that may be seized by a peace officer includes, but is not limited to, controlled substances and proceeds, weapons or vehicles possessed, used or available for use in any manner to facilitate conduct giving rise to forfeiture.

Weapons - Based on our observations and discussions with the Sheriff and Deputies, seized and forfeited weapons are typically stored in the evidence room. A separate cache of weapons related to one specific case was stored in a separate locked closet within the Sheriff's Office at the time of our fieldwork. Because the Sheriff's Office was not able to provide us a complete listing of the weapons held by the office, we inventoried the 101 weapons stored in the evidence room and locked closet. The weapons have been seized and have either been forfeited, are awaiting forfeiture or are being held as evidence.

In addition to the seized and forfeited weapons stored by the Sheriff's Office, we inventoried thirty-eight weapons currently being used by the Sheriff and Deputies. We determined one Deputy carries a forfeited .38 caliber handgun and a Remington .22 rifle. The serial number on each of the two weapons has been removed.

Section 809A.17(5) of the *Code of Iowa* states "Forfeited property which is a weapon or ammunition shall be deposited with the department of public safety to be disposed of in accordance with the rules of the department. All weapons or ammunition may be held for use in law enforcement, testing, or comparison by the criminalistics laboratory, or destroyed. Ammunition and firearms which are not illegal and are not offensive weapons as defined by section 724.1 may be sold by the department."

We spoke with a representative of the criminalistics laboratory and determined Cass County has not submitted any forfeited weapons. The representative also confirmed weapons not containing a serial number would be considered illegal and would not be returned to a law enforcement agency seizing the weapon.

Drugs - In accordance with section 124.506(1) of the *Code of Iowa*, "a record of the place where controlled substances were seized, of the kinds and quantities of controlled substances so destroyed, and of the time, place, and manner of destruction, shall be kept, and a return under oath, reporting said destruction, shall be made to the court and to the bureau by the officer who destroys them."

Based on our observations and discussions with the Sheriff and Deputies, records relating to the seizure of drugs are not maintained in a centralized manner. Therefore, adequate safeguards over seized drugs are not in place. A Deputy stated the vast majority of drugs seized are still maintained in the evidence room, and if any drugs have been disposed of, they have been flushed down the sewer.

We observed 23 bottles of the drug Methadone in one of the safes in the Sheriff's Office. According to the "Notice of Seizure and Inventory of Seized Property" form, 35 bottles of Methadone were seized on April 8, 1998. The Sheriff could not explain why the Methadone was still in the safe after six years or what happened to the twelve missing bottles.

Cash - We reviewed procedures used by the Sheriff's Office staff to safeguard seized and forfeited cash. We were able to identify \$17,870.90 seized by the Sheriff's Office since approximately July 2002. Through the forfeiture process, \$2,485.00 has been returned to the owners and \$3,404.90 is still pending final forfeiture. We were able to identify \$8,050.50 was recorded in the Drug Fund ledger for specific cases and \$3,320.80 was posted to the ledger without identification of a specific case. The cash also contained \$309.00 recently forfeited. It has not yet been provided to the County Treasurer for deposit to the General Fund. The remaining \$300.70 is unaccounted for.

NATIONAL SHERIFF'S ASSOCIATION CONFERENCE - In June 2003, the Sheriff and his wife attended the National Sheriff's Association Conference in Nashville, Tennessee. The conference was held from June 21, 2003 through June 25, 2003 at Opryland. We reviewed the travel expenses incurred for the trip and all related documentation available.

The cost of the registration for the Sheriff was \$175.00. The registration form indicates Mrs. Jones was registered as a spouse at a cost of \$100.00. The \$275.00 in registration fees were paid from the General Fund and included in the Sheriff's budgeted expenditures. The County should not pay the registration costs for a spouse. Therefore, the registration cost for Mrs. Jones has been included in **Exhibit A**.

From credit card statements, we determined the Sheriff and Mrs. Jones stayed one night in Columbia, Missouri before arriving at the Radisson Hotel in Nashville, Tennessee on June 20, 2003, one day prior to the start of the conference. From the statement we also determined a charge was incurred at a Hampton Inn in Russellville, Arkansas on June 23, 2003, two days prior to the end of the conference. Russellville is approximately 415 miles from Nashville and not on a direct route from Nashville to Atlantic. We are unable to determine if the Sheriff attended conference sessions for the three days of the conference he was in Nashville.

The travel costs totaled \$795.37, and were split evenly between the Sheriff's Office budget and the Jailer's budget. Jailers do not typically attend this type of a conference. It is unusual that a County would incur training costs of this type for a Jailer. Because the Sheriff did not attend all five days of the conference and because we cannot determine what portion, if any, of the sessions were attended by the Sheriff, we are not able to determine if the expenditures incurred were prudent use of County funds. In addition, we are unable to determine what portion, if any, of the meal costs were for the Sheriff's spouse. **Table 7** summarizes the travel costs incurred by the County for the trip. We did not attempt to identify any additional gasoline charges that may have been incurred but not charged to the Sheriff's Citi credit card.

Table 7

Date	Hotel Charges	Gasoline Charges	Meals	Totals
June 19, 2003	\$ 62.19*	-	50.41	161.71
June 20, 2003	-	29.90	19.21	49.11
June 21, 2003	-	-	39.83	39.83
June 22, 2003	-	-	33.65	33.65
June 23, 2003	373.59#	-	89.92	463.51
June 24, 2003	76.69@	-	19.98	96.67
Total	\$ 512.47	29.90	253.00	795.37

* - Hotel charge for June 18, 2003 at a EconoLodge in Columbia, Missouri.

- Hotel charge for June 19-22, 2003 at the Radisson Hotel in Nashville, Tennessee.

@ - Hotel charge for June 23, 2003 at a Hampton Inn in Russellville, Arkansas.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Cass County Sheriff's Office to process receipts and disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide that the actions of one individual will act as a check on those of another and provide a level of assurance that 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 further strengthen the Sheriff Office's internal control.

- A. Drug Fund - The Sheriff's Office maintains a "Drug Fund" used for local investigations into narcotics and controlled substance trafficking. The Drug Fund is to be used for drug buys, confidential informant payments and other investigative expenses. The Drug Fund has also been used for other purposes, as identified earlier, such as for purchasing Sheriff's vehicles, weapons and other expenditures. Receipts into the fund included proceeds from forfeited cash and property, restitution to the Sheriff's Office, donations and state grant moneys.

During the period covered by our investigation, a Deputy had custody of the fund's cash and maintained the manual ledger for the fund. When cash was withdrawn from the fund for drug buys or informant payments, a procedure was in place where a form was to be completed and signed by multiple individuals. The manual ledger gave very little information and, in most cases, simply had an entry for the date and vague wording such as "drug buy". Other receipts and disbursements of the Drug Fund were indicated by a date, a brief description and initials of the Deputy or the Sheriff.

- (1) Segregation of Duties - The Deputy had control over the collecting, depositing, custody and recording of the Drug Fund.

Recommendation - To properly segregate duties for the Drug Fund, the Sheriff's Office should separate the functions of cash custody and recording of transactions. Documentation supporting the transactions should be maintained by the person responsible for the Drug Fund ledger.

A reconciliation between the ledger and the cash on hand should be periodically performed by an independent party. The independent party should also review supporting documentation to ensure the required forms are used and adequately completed.

- (2) Cash Withdrawals - The forms used to record selected cash withdrawals for drug buys and informant payments were not completed in a consistent manner. In four cases, evidence of withdrawal was in the form of hand written testimony by a Deputy.

Additionally, cash withdrawals for other purchases were typically made by a Deputy and the manual ledger was initialed by the Deputy or the Sheriff.

Recommendation - The Sheriff's Office should consistently complete withdrawal forms when investigative cash is removed from the Drug Fund. Also, any other cash withdrawals should have an invoice or other supporting documentation.

- (3) Investigative Expenses - Investigative expenses included disbursements for costs related to seized vehicles, such as title transfer fees. We also identified disbursements for winter boots, protective vest, digital camera, weapons and Sheriff's vehicles, among other items.

Recommendation - The Sheriff's Office should develop specific guidance on the types of expenditures allowable under the classification of "Investigative Expense." Expenditures related to seized property or operations of the Sheriff's Office are not appropriate uses of the Drug Fund. In addition, receipts should be required to substantiate the disbursements.

- (4) Policies and Procedures - There are no written policies or procedures for the use and operation of the Drug Fund.

Recommendation - The Sheriff's Office should continue to maintain the Drug Fund on an imprest basis and should develop written policies and procedures for the use and operation of the Drug Fund.

- B. Separately Maintained Accounts - Section 331.902 of the *Code of Iowa* states "Unless otherwise specifically provided by statute, the fees and other charges collected by the County Auditor, Treasurer, Recorder, and Sheriff, and their deputies or employees, belong to the County." Also, section 331.427 of the *Code of Iowa* requires all County revenues be credited to the General Fund maintained by the County Treasurer.

Prior to March 1, 2004, the Sheriff's Office maintained a Drug Fund in cash within the Office. The receipts and disbursements of the Fund were not reflected in the County's accounting system and were not included in the County's annual budget or financial report.

Recommendation - In accordance with the *Code of Iowa*, all collections should be remitted to the County Treasurer and all expenditures should be approved by the County Board of Supervisors and reflected in the County's accounting system, annual budget and financial report.

- C. Segregation of Duties - During our review of internal control, the existing procedures were evaluated in order to determine incompatible duties, from a control standpoint, are not performed by the same employee. Segregation of duties helps to prevent losses from employee error or dishonesty.

Based on our observations and discussions with Office personnel, we determined the Sheriff opens the mail and passes the opened mail to the Civil Clerk. The Civil Clerk entered the fee account information into the Sheriff's computer program, prepares the deposit slip and either the Civil Clerk or another employee takes the deposit to the bank. Receipts other than Sheriff's fees are returned to the Sheriff. The Civil Clerk was not to stamp these checks for deposit only. The Sheriff would endorse the checks and convert them to cash, placing the cash in the Drug Fund. The Civil Clerk also receives and reconciles the Sheriff's Fee account.

Recommendation - The mail should be opened by someone independent of depositing, recording and reconciling collections. All collections received through the mail should be listed by the mail opener and immediately stamped "for deposit only". An independent person should review the bank reconciliation and document this review by initialing and dating the bank reconciliation.

- D. Questionable Expenditures - During our review of expenditures from the Sheriff's Drug Fund and operating fund, we identified purchases of circus tickets, engraving services, flowers, payments to send children to YMCA camp, donations to the 4-H, Kiwanis, memorial funds and Anita State Park for a fishing day for children. We also identified entry fees for a golf tournament in Harlan. These expenditures may not meet the requirements 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.

Recommendation - According to the opinion, it is possible for certain expenditures 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 improper purpose is very thin.

The Sheriff's Office should determine and document the public purpose served by these expenditures before authorizing any further payments. If these practices are continued, the Sheriff's Office should establish written policies and procedures, including the requirement for proper documentation.

- E. Property and Evidence - The Sheriff's Office Property and Evidence room holds seized and unclaimed cash, property and illegal narcotics. As cash is seized, it is placed in small evidence bags and maintained in one or both safes within the Office. Weapons are generally stored in the evidence room unless other circumstances warrant. Seized narcotics also are maintained in the evidence room within the Sheriff's Office.

Cash and property is held until a forfeiture order is received or the County Attorney's Office directs the Sheriff to return the cash or property to the defendant or owner.

Based on our observations, inventory in the Property and Evidence Room is not adequately safeguarded. The Sheriff's office maintains a log of forfeited cash and property. However the records were not complete.

Recommendation - To the extent possible, seized cash held as evidence should not only be held in evidence bags, but should also be centrally located in one safe. To help ensure control is maintained over seized cash, the County should implement procedures for an independent verification the cash maintained in the evidence room agrees with the amounts recorded in the evidence inventory records. The inventory log should include the signature of the officers who counted the cash.

On a regular basis, an independent person should reconcile the cash recorded on the log to the cash held in the evidence room.

When a forfeiture notice has been received, cash should be deposited with the County Treasurer and the Treasurer's receipt should be reconciled to the log and the receipt retained.

Additionally, the Sheriff's Office should follow procedures as outlined in "Cass County Sheriff's Office, Rules and Regulations Manual," which includes procedures to be followed for destruction of contraband and return of property.

- F. Sale of Vehicles - As previously stated, documentation was not available to document an invitation to bid for four of fourteen forfeited vehicles. Also, documentation of all bids received was not retained.

Recommendation - Evidence of public invitation to bid should be maintained for all vehicles sold. Additionally, all documentation pertaining to submitted bids should be retained. Sealed bids should be opened simultaneously, tabulated and witnessed by two employees.

- G. County Issued Credit Cards - The Sheriff's Office has issued various credit cards for use by the Sheriff and Deputies, including a credit card issued to the Sheriff's son Darrel. We noted many instances when the credit cards were not used for appropriate purchases. Purchases included meals, snacks and other items.

Recommendation - The County should establish an appropriate use policy for County issued credit cards.

- H. Meal Reimbursements – The County’s written policy regarding reimbursement of meal expenses states reasonable costs are to be reimbursed and are limited to the maximum amount set by the Board of Supervisors. The policy also states employees are required to submit receipt(s) for reimbursement. The Board has not established a maximum amount of reimbursement for meals. We also identified meals that were reimbursed without receipts.

Recommendation – The Board should establish a maximum amount of reimbursement for meals. The maximum amount should be documented in the minutes of the Board meeting and the employee’s manual. Also, no reimbursements should be made without appropriate receipts.

Exhibits

Cass County Sheriff's Office

Special Investigation of the
Cass County Sheriff's Office

Summary of Findings

For the period July 1, 2001 through February 25, 2004

Description	Exhibit/ Page Number	Amount	
Drug Fund:			
Deposits:			
Other Restitution Payment	page 9	\$ 200.00	
Other Restitution Payment	page 9	<u>10.00</u>	\$ 210.00
Undeposited Donation	page 12		250.00
Sale of Vehicles	page 13	<u>2,367.00</u>	\$ 2,827.00
Disbursements:			
Vehicle Purchases - Payment on Loan for Tahoe	page 16		1,000.00
Rifle Purchase	page 17		2,554.75
Other Disbursements	page 17	<u>954.67</u>	4,509.42 *
General Fund Disbursements:			
Transport Kids to Camp	page 18		150.00
Replace Console	page 18		762.73
Vehicle Repair	page 18	<u>1,808.72</u>	2,721.45 *
Disbursements for Transporting Prisoners:	Exhibit B		
Improper		2,613.13	*
Unsupported		<u>1,437.06</u>	4,050.19
National Sheriff's Association Conference	page 24		<u>100.00</u> *
Total			<u>\$ 14,208.06</u>

* Improper disbursements total \$9,944.00

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
06/27/02 #	Country Kitchen	Boone	22.62	Meal
06/27/02 #	Power Wash	Atlantic	32.31	Gasoline and/or snacks
06/27/02 #	Wal Mart	Boone	100.57	Unidentified
06/29/02 #	Casey's	Panora	40.78	Gasoline and/or snacks
06/29/02 #	Jubille Foods	Panora	55.83	Groceries
06/30/02 #	Casey's	Panora	6.13	Snacks
06/30/02 #	Casey's	Panora	10.88	Gasoline and/or snacks
07/01/02 #	Sparkey	Guthrie Center	12.22	Gasoline and/or snacks
07/01/02 #	Wings America	Avoco	19.13	Gasoline and/or snacks
07/03/02 #	Casey's	Glenwood	4.75	Snacks
07/04/02 #	Casey's	Panora	16.56	Gasoline and/or snacks
07/04/02 #	Conoco	Panora	28.77	Gasoline and/or snacks
07/05/02 #	Casey's	Panora	20.79	Gasoline and/or snacks
07/06/02 #	Wal Mart	Fort Dodge	59.15	Unidentified
07/10/02 #	Sparkey	Guthrie Center	33.79	Gasoline and/or snacks
07/11/02 #	Conoco	Panora	7.11	Gasoline and/or snacks
07/12/02 #	Casey's	Adair	30.24	Gasoline and/or snacks
07/14/02 #	Casey's	Ogden	5.19	Snacks
07/14/02 #	Casey's	Panora	7.42	Gasoline and/or snacks
07/14/02 #	Casey's	Panora	21.25	Gasoline and/or snacks
07/14/02 #	Godfathers Pizza	Boone	28.98	Meal
07/14/02 #	Power Wash	Atlantic	21.10	Gasoline and/or snacks
07/14/02 #	Wal Mart	Boone	36.47	Unidentified

Receipt		Transport Records			
Description of Purchase	Time of Day	Transports Made by Darrel Jones**	Improper Purchase	Unsupported Purchase	Allowable Purchase
^	^	No transports by Sheriff Jones or Darrel Jones	22.62	-	-
^	^		32.31	-	-
^	^		100.57	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	40.78	-	-
^	^		55.83	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	6.13	-	-
^	^		10.88	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	12.22	-	-
^	^		19.13	-	-
^	^	One prisoner to IMCC at Oakdale; second prisoner from University Hospital in Iowa City	4.75	-	-
^	^	From Fort Dodge	-	16.56	-
^	^		-	28.77	-
^	^	No transports by Sheriff Jones or Darrel Jones	20.79	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	59.15	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	33.79	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	7.11	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	30.24	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	5.19	-	-
^	^		7.42	-	-
^	^		21.25	-	-
^	^		28.98	-	-
^	^		21.10	-	-
^	^		36.47	-	-

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
07/18/02 #	Power Wash	Atlantic	29.29	Gasoline and/or snacks
07/19/02 #	Casey's	Panora	40.61	Gasoline and/or snacks
07/20/02 #	Power Wash	Atlantic	26.32	Gasoline and/or snacks
07/23/02 #	Conoco	Panora	13.01	Gasoline and/or snacks
07/24/02 #	Casey's	Panora	9.87	Gasoline and/or snacks
07/24/02 #	Power Wash	Atlantic	25.00	Gasoline and/or snacks
07/24/02 #	QT 568	Johnston	4.32	Snacks
07/27/02 #	Casey's	Panora	5.64	Snacks
07/27/02 #	Casey's	Panora	25.54	Gasoline and/or snacks
07/28/02 #	Country Kitchen	Ottumwa	12.93	Meal
07/29/02 #	Power Wash	Atlantic	32.74	Gasoline and/or snacks
07/31/02 #	Amoco Oil	Adair	10.02	Gasoline and/or snacks
07/31/02 #	Casey's	Panora	23.28	Gasoline and/or snacks
08/02/02 #	Sparkey	Guthrie Center	10.00	Gasoline and/or snacks
08/02/02 #	Sparkey	Guthrie Center	17.96	Gasoline and/or snacks
08/04/02 #	Casey's	Panora	29.28	Gasoline and/or snacks
08/07/02 #	Power Wash	Atlantic	23.09	Gasoline and/or snacks
08/13/02 #	Casey's	Panora	23.10	Gasoline and/or snacks
08/14/02 #	Casey's	Panora	22.19	Gasoline and/or snacks
08/16/02 #	Amoco	Agency	2.72	Snacks
08/16/02 #	Power Wash	Atlantic	22.60	Gasoline and/or snacks
08/16/02 #	Country Kitchen	Ottumwa	18.60	Meal

Receipt		Transport Records			
Description of Purchase	Time of Day	Transports Made by Darrel Jones**	Improper Purchase	Unsupported Purchase	Allowable Purchase
^	^	No transports by Sheriff Jones or Darrel Jones	29.29	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	40.61	-	-
^	^	From Iowa Correctonal Institution for Women in Mitchellville	-	26.32	-
^	^	To IMCC at Oakdale	13.01	-	-
^	^	To Iowa Correctonal Institution for Women in Mitchellville	9.87	-	-
^	^		-	25.00	-
^	^		4.32	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	5.64	-	-
^	^		25.54	-	-
^	^	From Mt. Pleasant Correctional Facility	12.93	-	-
^	^	From Polk County Jail	-	32.74	-
^	^	No transports by Sheriff Jones or Darrel Jones	10.02	-	-
^	^		23.28	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	10.00	-	-
^	^		17.96	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	29.28	-	-
^	^	To IMCC at Oakdale	-	23.09	-
^	^	Sheriff Jones transported a prisoner to Oakdale, but direct route would not pass through Panora.	23.10	-	-
^	^	No transports by Sheriff Jones or Darrel Jones	22.19	-	-
^	^	From Women's Correctional Facility in Mt.	2.72	-	-
^	^		-	22.60	-
Meal not specified, total includes tip	Unknown		18.60	-	-

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
08/17/02 #	Heartland C	Panora	26.82	Meal
08/18/02 #	Orschelns	Guthrie Center	3.03	Snacks
08/21/02 #	Amoco	Walnut	24.05	Gasoline and/or snacks
08/23/02 #	Casey's	Panora	10.00	Gasoline and/or snacks
08/23/02 #	Conoco	Panora	21.00	Gasoline and/or snacks
08/24/02 #	Casey's	Panora	33.30	Gasoline and/or snacks
08/24/02 #	Iowa Machine Shed	Urbandale	57.69	Meal
08/25/02 #	O'Reilly	Atlantic	9.78	Auto parts
08/25/02 #	Conoco	Stuart	35.67	Gasoline and/or snacks
08/27/02 #	Sparkey	Guthrie Center	11.87	Gasoline and/or snacks
09/04/02	Casey's	Eldora	4.31	Snacks
09/04/02	Power Wash	Atlantic	29.00	Gasoline and/or snacks
09/10/02	Casey's	Panora	24.59	Gasoline and/or snacks
09/17/02	Sparkey	Guthrie Center	33.13	Gasoline and/or snacks
09/17/02	Sparkey	Guthrie Center	1.98	Snacks
09/17/02	Short Stop	Coralville	27.31	Gasoline and/or snacks
09/17/02	Village Inn	Coralville	14.24	Meal
09/20/02	Wings America	Avoca	21.12	Gasoline and/or snacks
09/30/02	Sparkey	Guthrie Center	29.39	Gasoline and/or snacks
10/01/02	Power Wash	Atlantic	25.26	Gasoline and/or snacks
10/06/02	Casey's	Panora	37.16	Gasoline and/or snacks
10/09/02	Kum and Go	Atlantic	30.82	Gasoline and/or snacks
10/10/02	PowerWash	Atlantic	26.18	Gasoline and/or snacks

Receipt		Transport Records		Improper Purchase	Unsupported Purchase	Allowable Purchase
Description of Purchase	Time of Day	Transports Made by Darrel Jones**				
^	^	No transports by Sheriff Jones or Darrel Jones		26.82	-	-
^	^	No transports by Sheriff Jones or Darrel Jones		3.03	-	-
^	^	No transports by Sheriff Jones or Darrel Jones		24.05	-	-
^	^	No transports by Sheriff Jones or Darrel Jones		10.00	-	-
^	^			21.00	-	-
^	^	To Women's Correctional Facility in Mt. Pleasant with assistance of Donna Jones		33.30	-	-
Meal not specified, total includes tip	9:33 PM			57.69	-	-
^	^	No transports by Sheriff Jones or Darrel Jones		-	9.78	-
^	^			35.67	-	-
^	^	No transports by Sheriff Jones or Darrel Jones		11.87	-	-
^	^	Transported one prison from Hardin County Jail		4.31	-	-
^	^	second prisoner from Story County Jail		-	29.00	-
^	^	No transports by Darrel Jones		24.59	-	-
Cigarettes, donuts, pop, gasoline, novelties	6:02 AM	To IMCC at Oakdale		33.13	-	-
Not specified	6:03 AM			1.98	-	-
^	^			-	27.31	-
Meal not specified, total includes tip	9:47 AM			14.24	-	-
^	^	No transports by Darrel Jones		21.12	-	-
^	^	No transports by Darrel Jones		29.39	-	-
^	^	To Rainbow Recovery Center in Des Moines		-	25.26	-
^	^	No transports by Darrel Jones		37.16	-	-
Gasoline, candy, pop	4:23 PM	From Lincoln, NE		3.82	27.00	-
^	^	No transports by Darrel Jones		26.18	-	-

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
10/20/02	Casey's	Panora	37.71	Gasoline and/or snacks
10/23/02	Conoco	Panora	25.57	Gasoline and/or snacks
10/26/02	Casey's	Panora	34.89	Gasoline and/or snacks
10/28/02	Conoco	Panora	28.94	Gasoline and/or snacks
10/28/02	Kum and Go	Atlantic	6.91	Snacks
11/02/02	Casey's	Panora	33.28	Gasoline and/or snacks
11/05/02	Power Wash	Atlantic	23.91	Gasoline and/or snacks
11/06/02	American Security	Atlantic	132.50	Cellular Telephone
11/06/02	Amoco	Osceola	2.52	Snacks
11/06/02	Casey's	Creston	30.31	Gasoline and/or snacks
11/06/02	Country Kitchen	Ottumwa	19.12	Meal
11/08/02	Casey's	Panora	18.20	Gasoline and/or snacks
11/11/02	Casey's	Panora	26.55	Gasoline and/or snacks
11/14/02	Power Wash	Atlantic	33.66	Gasoline and/or snacks
11/17/02	Landmark Handi	Williamsburg	14.54	Gasoline and/or snacks
11/18/02	Ayerco	Galesburg, IL	4.59	Snacks
11/26/02	Casey's	Panora	10.49	Gasoline and/or snacks
11/26/02	Casey's	Panora	21.80	Gasoline and/or snacks
11/26/02	Casey's	Panora	39.67	Gasoline and/or snacks
11/26/02	Kum and Go	Atlantic	12.67	Gasoline and/or snacks
11/26/02	## Short Stop	Coralville	25.24	Gasoline and/or snacks
11/26/02	Village Inn	Coralville	20.55	Meal
11/29/02	Kum and Go	Atlantic	20.66	Gasoline and/or snacks

Receipt		Transport Records		Improper Purchase	Unsupported Purchase	Allowable Purchase
Description of Purchase	Time of Day	Transports Made by Darrel Jones**				
^	^	No transports by Darrel Jones		37.71	-	-
^	^	No transports by Darrel Jones		25.57	-	-
^	^	No transports by Darrel Jones		34.89	-	-
^	^	To IMCC at Oakdale		28.94	-	-
^	^			6.91	-	-
^	^	No transports by Darrel Jones		33.28	-	-
^	^	No transports by Darrel Jones		23.91	-	-
2 pops	^	From Wapello County Jail		132.50	-	-
	5:59 PM			2.52	-	-
^	^			-	30.31	
Meal not specified, total includes tip	Unknown			19.12	-	-
^	^	No transports by Darrel Jones		18.20	-	-
^	^	No transports by Darrel Jones		26.55	-	-
^	^	To IMCC at Oakdale		-	33.66	-
^	^	No transports by Darrel Jones		14.54	-	-
^	^	No transports by Darrel Jones		4.59	-	-
^	^	To IMCC at Oakdale		10.49	-	-
^	^			21.80	-	-
^	^			39.67	-	-
^	^			-	12.67	-
Gasoline, Penzoil, candy, Gatorade	5:31 PM			6.35	-	18.89
Meal not specified, total includes tip	12:27 PM			20.55	-	-
^	^	No transports by Darrel Jones		-	20.66	-

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
12/02/02	Amoco Oil	Harlan	6.36	Snacks
12/03/02	Fuel 24	Guthrie Center	5.03	Snacks
12/05/02	Casey's	Panora	8.49	Gasoline and/or snacks
12/06/02	Power Wash	Atlantic	27.96	Gasoline and/or snacks
12/10/02	Kum and Go	Walnut	4.24	Snacks
12/10/02	Kum and Go	Walnut	5.03	Snacks
12/10/02	Kum and Go	Atlantic	5.06	Snacks
12/10/02	Sparkey	Guthrie Center	22.30	Gasoline and/or snacks
12/10/02	Village Inn	Coralville	12.17	Meal
12/16/02	Kum and Go	Atlantic	5.42	Snacks
12/16/02	Short Stop	Coralville	8.34	Gasoline and/or snacks
12/16/02	Village Inn	Coralville	11.17	Meal
12/17/02	Kum and Go	Atlantic	8.36	Gasoline and/or snacks
12/17/02	Short Stop	Coralville	2.50	Snacks
12/17/02	Village Inn	Coralville	10.85	Meal
12/19/02	^^ AppleBees	Coralville	13.39	Meal
12/19/02	AppleBees	Coralville	33.38	Meal
12/19/02	Kum and Go	Atlantic	9.72	Gasoline and/or snacks
12/19/02	^^ Power Wash	Atlantic	14.05	Gasoline and/or snacks
12/21/02	Conoco	Panora	9.98	Gasoline and/or snacks
12/23/02	Kum and Go	Atlantic	10.45	Gasoline and/or snacks
12/23/02	Short Stop	Coralville	6.19	Snacks

Receipt		Transport Records		Improper Purchase	Unsupported Purchase	Allowable Purchase
Description of Purchase	Time of Day	Transports Made by Darrel Jones**				
^	^	No transports by Darrel Jones		6.36	-	-
^	^	No transports by Darrel Jones		5.03	-	-
^	^	No transports by Darrel Jones		8.49	-	-
^	^	No transports by Darrel Jones		27.96	-	-
^	^	To IMCC at Oakdale		4.24	-	-
^	^			5.03	-	-
^	^			5.06	-	-
^	^			22.30	-	-
Meal not specified, total includes tip	5:54 PM			12.17	-	-
^	^	To IMCC at Oakdale		5.42	-	-
4 Pine Tree air fresheners, 3 pops	5:37 PM			8.34	-	-
Meal not specified, total includes tip	5:09 PM			11.17	-	-
^	^	To IMCC at Oakdale		-	8.36	-
2 pops	6:44 PM			2.50	-	-
Meal not specified, total includes tip	6:50 PM			10.85	-	-
Meal not specified, total includes tip	7:39 PM	To IMCC at Oakdale		13.39	-	-
Meal not specified, total includes tip	7:39 PM			33.38	-	-
^	^			-	9.72	-
Gasoline and car wash	3:13 PM			-	14.05	-
^	^	No transports by Darrel Jones		9.98	-	-
Pop, disposable lighter, cigarettes	2:59 PM	To IMCC at Oakdale		10.45	-	-
Candy, Gatorade	6:23 PM			6.19	-	-

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
01/03/03	Casey's	Glenwood	13.27	Gasoline and/or snacks
01/03/03	Casey's	Glenwood	20.96	Gasoline and/or snacks
02/03/03	Kum and Go	Harlan	6.86	Snacks
02/04/03	Amoco	Stuart	4.47	Snacks
02/04/03	Kum and Go	Harlan	9.11	Gasoline and/or snacks
02/04/03	Short Stop	Coralville	17.95	Gasoline and/or snacks
02/04/03	Short Stop	Coralville	35.87	Gasoline and/or snacks
02/18/03	Kum and Go	Atlantic	5.03	Snacks
02/18/03	Short Stop	Coralville	27.93	Gasoline and/or snacks
02/18/03	Village Inn	Coralville	12.17	Meal
03/29/03	Kum and Go	Harlan	2.35	Snacks
03/29/03	Kum and Go	Atlantic	28.97	Gasoline and/or snacks
03/29/03	Kwik Star	Waterloo	2.76	Snacks
03/29/03	Kwik Star	Waterloo	23.35	Gasoline and/or snacks
03/29/03	Power Wash	Atlantic	28.75	Gasoline and/or snacks
03/29/03	Village Inn	Waterloo	9.83	Meal
04/14/03	Break Time	Columbia, MO	28.81	Gasoline and/or snacks
04/14/03	Perkins	St. Joseph, MO	20.51	Meal
04/14/03	Stuckey's	Nelson, MO	12.89	Meal
04/14/03	Texaco	Concordia, MO	2.41	Snacks
04/14/03	QT	Platte City, MO	2.55	Snacks
04/15/03	Bosselman Travel	Altoona	31.97	Gasoline and/or snacks
04/15/03	Village Inn	Coralville	18.97	Meal
04/15/03	Short Stop	Coralville	3.54	Snacks

Receipt		Transport Records		Improper Purchase	Unsupported Purchase	Allowable Purchase
Description of Purchase	Time of Day	Transports Made by Darrel Jones**				
Gasoline	9:24 PM	From Mills County Jail		-	-	13.27
^	^			-	20.96	-
^	^	No transports by Darrel Jones		6.86	-	-
2 Jerky Chews, 2 pops	1:57 PM	To IMCC at Oakdale		4.47	-	-
^	^			9.11	-	-
Pemmican 4, Nestle Crunch, Baby Ruth, 2 Rller Grill, Artic Shavers	12:08 PM			17.95	-	-
^	^			-	35.87	-
4 pops	10:28 PM	To IMCC at Oakdale		5.03	-	-
^	^			-	27.93	-
Meal not specified, total includes tip	7:41 PM			12.17	-	-
Qt of milk, water	8:40 AM	From Black Hawk County		2.35	-	-
^	^			-	28.97	-
Pop, 2 cookies	1:23 PM			2.76	-	-
^	^			-	23.35	-
^	^			-	28.75	-
Meal not specified, total includes tip	12:49			9.83	-	-
^	^	From Jefferson City, MO		-	28.81	-
Meal not specified, total includes tip	6:52 AM			20.51	-	-
Not specified	12:13 PM			12.89	-	-
20 oz pop	copy not complete			2.41	-	-
Not specified	1:41 PM			2.55	-	-
^	^					
Meal not specified, total includes tip	3:03 PM	To IMCC at Oakdale with assistance of Donna Jones		-	31.97	-
2 pops, candy	3:38 PM			18.97	-	-

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
04/25/03	Village Inn	Coralville	19.92	Meal
04/25/03	Short Stop	Coralville	2.10	Snacks
04/25/03	Short Stop	Coralville	19.67	Gasoline and/or snacks
05/19/03	Country Kitchen	Columbia, MO	26.93	Meal
05/19/03	KCL Express	Tracy, MO	4.67	Snacks
05/19/03	Power Wash	Atlantic	14.01	Gasoline and/or snacks
07/09/03	Village Inn	Coralville	20.71	Meal
07/09/03	Short Stop	Coralville	19.08	Gasoline and/or snacks
08/12/03	Village Inn	Coralville	10.75	Meal
08/12/03	Short Stop	Coralville	2.82	Snacks
08/12/03	ShortStop	Coralville	24.07	Gasoline and/or snacks
08/26/03	Kum and Go	Atlantic	2.42	Snacks
08/26/03	Village Inn	Coralville	11.90	Meal
08/26/03	Short Stop	Coralville	3.38	Snacks
08/26/03	Short Stop	Coralville	25.94	Gasoline and/or snacks
09/03/03	Power Wash	Atlantic	30.01	Gasoline and/or snacks
09/03/03	Steak-N-Shake	Coralville	12.45	Meal
09/03/03	Amoco	Brooklyn	26.27	Gasoline and/or snacks
09/13/03	Kum and Go	Harlan	4.25	Snacks
09/13/03	Kum and Go	Atlantic	24.00	Gasoline and/or snacks
09/13/03	ShortStop	Coralville	2.35	Snacks
09/13/03	ShortStop	Coralville	23.17	Gasoline and/or snacks
09/16/03	Kum and Go	Atlantic	22.20	Gasoline and/or snacks
09/16/03	Power Wash	Atlantic	24.06	Gasoline and/or snacks
09/16/03	Short Stop	Coralville	22.71	Gasoline and/or snacks
09/16/03	Steak-N-Shake	Coralville	13.61	Meal

Receipt		Transport Records			
Description of Purchase	Time of Day	Transports Made by Darrel Jones**	Improper Purchase	Unsupported Purchase	Allowable Purchase
Meal not specified, total includes tip	12:38 PM	From IMCC at Oakdale	19.92	-	-
Gatorade	1:09 PM		2.10	-	-
^	^		-	19.67	-
Meal not specified, total includes tip	12:58 PM	To Jefferson City, MO	26.93	-	-
Sport drink, water, candy	2:57 PM		4.67	-	-
^	^		-	14.01	-
Meal not specified, total includes tip	5:16 PM	To IMCC at Oakdale	20.71	-	-
^	^		-	19.08	-
Meal not specified, total includes tip	8:31 AM	To IMCC at Oakdale	10.75	-	-
2 pops	9:08 AM		2.82	-	-
^	^		-	24.07	-
^	^	To IMCC at Oakdale	2.42	-	-
Meal not specified, total includes tip	3:04 PM		11.90	-	-
2-24 oz pop, 3 candy purchases	3:42 PM		3.38	-	-
^	^		-	25.94	-
^	^	To IMCC at Oakdale	-	30.01	-
Frisco dinner, pop	12:28 PM		12.45	-	-
^	^		-	26.27	-
Qt of milk, Gatorade, 2 candy bars	5:30 AM	From IMCC at Oakdale	4.25	-	-
^	^		-	24.00	-
2 pops	9:15 AM		2.35	-	-
^	^		-	23.17	-
^	^	To IMCC at Oakdale	-	22.20	-
^	^		-	24.06	-
^	^		-	22.71	-
Frisco melt, onion rings, chocolate shake	7:24 PM		13.61	-	-

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
09/20/03	Atlantic	Atlantic	22.25	Gasoline and/or snacks
09/20/03	SBJ Fuels	Cameron, MO	2.33	Snacks
09/20/03	SBJ Fuels	Cameron, MO	3.27	Snacks
09/20/03	SBJ Fuels	Cameron, MO	4.22	Snacks
09/20/03	SBJ Fuels	Cameron, MO	17.19	Gasoline and/or snacks
10/14/03	Kum and Go	Atlantic	3.05	Snacks
10/14/03	Shortstop	Coralville	28.46	Gasoline and/or snacks
10/14/03	Steak-N-Shake	Coralville	14.24	Meal
10/20/03	Kum and Go	Atlantic	27.34	Gasoline and/or snacks
10/20/03	ShortStop	Coralville	0.94	Snacks
10/20/03	ShortStop	Coralville	20.18	Gasoline and/or snacks
10/20/03	Steak-N-Shake	Coralville	3.94	Snacks
10/21/03	Kum and Go	Walnut	35.53	Gasoline and/or snacks
10/21/03	ShortStop	Coralville	24.85	Gasoline and/or snacks
10/21/03	Steak-N-Shake	Coralville	12.29	Meal
11/06/03	ShortStop	Coralville	5.42	Snacks
11/06/03	ShortStop	Coralville	36.39	Gasoline and/or snacks
11/06/03	Casey's	Atlantic	25.01	Gasoline and/or snacks
11/07/03	Amoco	Harlan	18.05	Gasoline and/or snacks
11/07/03	O'Reilly	Harlan	15.86	Auto parts
11/07/03	Ultra No-Touch	Harlan	7.00	Car wash
11/09/03	Amoco	Harlan	3.87	Snacks
11/09/03	Amoco	Harlan	18.22	Gasoline and/or snacks
11/10/03	Lamarti's	Lamar, MO	3.43	Snacks
11/10/03	Lamarti's	Lamar, MO	12.12	Gasoline and/or snacks
11/10/03	Texaco	Kansas City, MO	15.70	Gasoline and/or snacks
11/10/03	Brangus Feed Lot	McAlester, OK	25.24	Meal
11/10/03	Texaco	McAlester, OK	35.69	Gasoline and/or snacks
11/10/03	Days Inn	McAlester, OK	67.35	Lodging

Receipt		Transport Records			
Description of Purchase	Time of Day	Transports Made by Darrel Jones**	Improper Purchase	Unsupported Purchase	Allowable Purchase
^	^	From Cameron, MO	-	22.25	-
^	^		2.33	-	-
^	^		3.27	-	-
^	^		4.22	-	-
^	^		-	17.19	-
1-20 oz pop, water, candy bar	2:53 PM	To IMCC at Oakdale	3.05	-	-
^	^		-	28.46	-
Pop, fries, double bacon cheeseburger, chocolate shake	6:12 PM		14.24	-	-
Gasoline, 2 pops, candy	5:58 PM	To IMCC at Oakdale	3.42	23.92	-
Water	8:51 PM		0.94	-	-
^	^		-	20.18	-
Chocolate shake	9:00 PM		3.94	-	-
1-20 oz pop, 1-12 pack pop, water, gasoline	2:22 PM	To IMCC at Oakdale	6.07	29.46	-
^	^		-	24.85	-
^	^		12.29	-	-
2-24 oz pop, water, 2 candy bars	9:50 AM	To IMCC at Oakdale	5.42	-	-
^	^		-	36.39	-
^	^		-	25.01	-
Non-fuel (\$6.00), fuel	5:28 PM	No transports by Darrel Jones	18.05	-	-
^	^		15.86	-	-
^	^		7.00	-	-
Non-fuel plus tax	10:13 PM	No transports by Darrel Jones	3.87	-	-
^	^		18.22	-	-
Groceries, water	7:20 AM	From McAlester, OK	3.43	-	-
^	^		-	12.12	-
^	^		-	15.70	-
Not specified	6:07 PM		-	25.24	-
^	^		-	35.69	-
Arrived 11:22 pm; departed 3:41 am	3:41 AM		-	-	67.35

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
11/11/03	EZ Martstore	McAlester, OK	6.33	Snacks
11/11/03	Fastrip	Richhill, MO	4.01	Snacks
11/11/03	KFC	Atlantic	4.93	Snacks
11/18/03	Kum and Go	Atlantic	9.26	Gasoline and/or snacks
11/18/03	ShortStop	Coralville	22.61	Gasoline and/or snacks
11/18/03	Steak-N-Shake	Coraville	10.98	Meal
11/18/03	Kum and Go	DeSoto	2.55	Snacks
11/20/03	Short Stop	Coralville	19.82	Gasoline and/or snacks
11/20/03	Steak-N-Shake	Coralville	9.09	Meal
11/20/03	6th St. HDMT	Cedar Rapids	1.14	Snacks
11/25/03	Power Wash	Atlantic	11.94	Gasoline and/or snacks
11/25/03	Steak-N-Shake	Coralville	7.51	Meal
12/02/03	Casey's	Eldora	5.57	Snacks
12/02/03	Casey's	Eldora	23.44	Gasoline and/or snacks
12/08/03	^^ Lone Star	Des Moines	54.00	Meal
12/08/03	ShortStop	Coralville	4.17	Snacks
12/16/03	Perkins	Cedar Rapids	18.72	Meal
01/13/04	Kum and Go	Atlantic	3.09	Snacks
01/13/04	Steak-N-Shake	Coralville	8.25	Meal
01/21/04	Happy Chef	Toledo	17.55	Meal
01/21/04	Power Wash	Atlantic	21.77	Gasoline and/or snacks
01/21/04	Power Wash	Atlantic	37.29	Gasoline and/or snacks

Receipt		Transport Records		Improper Purchase	Unsupported Purchase	Allowable Purchase
Description of Purchase	Time of Day	Transports Made by Darrel Jones**				
2 bottles of water, pop, donuts	3:50 AM			6.33	-	-
Groceries, Gatorade	8:03 AM			4.01	-	-
Not specified	1:10 PM			4.93	-	-
^	^	To IMCC at Oakdale		-	9.26	-
^	^			-	22.61	-
Double cheeseburger, fries, chocolate shake	7:06 PM			10.98	-	-
Water, pop	8:42 PM			2.55	-	-
^	^	From Cedar Rapids		-	19.82	-
Cheeseburger, onion rings, chocolate shake	1:10 PM			9.09	-	-
Water	1:44 PM			1.14	-	-
^	^	To IMCC at Oakdale		-	11.94	-
Steakburger, onion rings, chocolate shake	6:54 PM			7.51	-	-
Not specified	8:12 AM	From Hardin County Jail		5.57	-	-
^	^			-	23.44	
Not specified	9:12 PM	To IMCC at Oakdale		54.00	-	-
2 bottles of water, 2 candy bars	7:43 PM			4.17	-	-
Not specified	11:46 AM	To Cedar Rapids		18.72	-	-
^	^	To IMCC at Oakdale		3.09	-	-
Double steakburger with cheese, fries, chocolate shake	7:11 PM			8.25	-	-
Not specified	2:57 PM	To Iowa Juvenile Home at Toledo		17.55	-	-
^	^			-	21.77	-
^	^			-	37.29	-

Special Investigation of the
Cass County Sheriff's Office

Summary of Credit Card Charges by Darrel Jones

For the period June 27, 2002 through February 25, 2004

Per Credit Card Statement				
Date of transaction	Vendor	Location	Amount	Type of Purchase*
01/22/04	Kum and Go	Atlantic	26.11	Gasoline and/or snacks
01/22/04	PowerWash	Atlantic	8.00	Car wash
01/23/04	Casey's	Lake City	2.34	Snacks
01/23/04	Casey's	Panora	24.27	Gasoline and/or snacks
02/10/04	Casey's	Newton	25.54	Gasoline and/or snacks
02/10/04	Steak-N-Shake	Coralville	11.30	Meal
02/10/04	Dell Oil	Stuart	1.39	Snacks
			<u>\$ 4,149.70</u>	

- Purchase made with Sheriff Jones' credit card. Darrel Jones was given a County credit card in Sept 2002.

* - Likely type of purchase based on vendor and dollar amount.

^ - Copy of receipt not located.

** - IMCC = Iowa Medical & Classification Center at Oakdale, IA

^^ - Charged on Darrel Jones' personal credit card and reimbursed by the County.

- Charged on County's PhillFleet.

Receipt		Transport Records			
Description of Purchase	Time of Day	Transports Made by Darrel Jones**	Improper Purchase	Unsupported Purchase	Allowable Purchase
^	^	No transports by Darrel Jones	26.11	-	-
^	^		8.00	-	-
Candy, pop	3:53 PM	From Fort Dodge	2.34	-	-
^	^		-	24.27	-
^	^	To IMCC at Oakdale	-	25.54	-
Double cheeseburger, fries, chocolate shake	7:21 PM		11.30	-	-
Not specified	9:31 PM		1.39	-	-
			2,613.13	1,437.06	99.51

Cass County Sheriff's Office

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Ernest H. Ruben, Jr., CPA, Senior Auditor II
Ryan K. Johnson, Assistant Auditor
Trevor L. Theulen, Assistant Auditor

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Special Investigation of the
Cass County Sheriff's Office
Copy of Employee's Written Statement

I first was asked to keep track of the drug fund approx. mid-December 2003. Larry called me into his office where he and Jim Barry were speaking. Jim then said that they would like me to start keeping track of the drug fund money. He stated that it needed to be logged in more accurately and balanced more frequently. He said that I needed to mark each deposit and withdrawal in detail. He said that each month I would print out a balance sheet, the money counted and this needed to be witnessed and signed off on. He stated that his reasoning for this was that if for some reason the State Auditor would ever ask any questions regarding this fund, the records would be detailed and accurate. I asked when they wanted this done and they stated that beginning January 1, 2004 would be fine.

On January 5th, Darby McLaren counted and turned over \$13,890.29 to me and I created a Drug Fund account in my Quicken program. I too counted the money and came up with the same amount. From that point on I documented in the Quicken program when money was either deposited or removed from the fund. At the end of the month I printed off the balance and counted the money, verifying that the balance in the computer and the money in the money in the bag balanced. I then handed over the balance sheet and the money to Larry to be counted and witnessed. The first time this was done Jim Barry counted and signed the balance sheet.

On February 10th, Larry and Jim Barry called me into Larry's office. Darby McLaren was also sitting in the office. Jim stated that there was a Des Moines Register reporter inquiring about the donations that had been made to the Cass County Sheriff's Office. Jim stated that he wanted me to type up a record of all transactions made in the Drug Fund from November 2003 to the present (which was February 10, 2004). He stated that he did not want names to appear on the ledger, as some of the names could be drug informant names. I stated that I only had records from January 2004. At that point Larry and Jim handed me the original hand written ledger page that included November 2003 to December 31, 2003. It was then made known to me that the balance of the drug fund that was given to me in January 2004 may or may not be accurate. Jim expressed his concerns that the reporter would ask for further information about the fund prior to November 2003.

I went back to my desk and looked over the figures from the original ledger. I felt that in order to give the reporter the information he needed; we needed to be sure it was correct. At that point I asked Larry if he wanted me to go thru the entire ledger and double check it's accuracy. Larry stated that yes, if I had time. At that point he turned over the rest of the handwritten ledger dating back to 1995. I then created another entry in the Quicken accounting program, naming this Drug Fund 1995 to 2003. I only created this ledger to check the accuracy of the handwritten ledger, not to replace the handwritten ledger. I transferred the information that was on the original ledger to the computer. Later that afternoon, Jim Barry came into my office and asked me if I was working on the drug fund. I stated yes. He asked me how long it would take me. I advised him that there were several sheets and that it would take me some to time to enter everything. Jim asked if I would have it done by noon tomorrow. I stated that I hoped so, and that perhaps I could if other things phone, etc did not distract me. He stated that's fine we can make that happen. Jim said that the Des Moines Register reporter would be there by early afternoon on February 11th. As I am going through the ledger, I am finding several mathematical errors, as well as at some point they had divided the money into two bags. They were keeping a ledger for each bag. This made things very confusing and hard to transfer into the computer. Darby told me this was done so that it was easier for him to have a constant amount in one bag so that if he needed money for a drug buy he knew exactly how much money was in the bag.

When I had finished entering all of the figures from the original ledger into the computer I came up with a balance of \$16,722.95. I spoke with Darby and told him the balance. As he was looking it over he stated that

Special Investigation of the
Cass County Sheriff's Office
Copy of Employee's Written Statement

there was a gun purchased in December that had apparently been forgotten to be written down on the handwritten ledger. The amount of the gun was \$2,554.75. I then entered the purchase into the computer. This brought the balance down to \$14,168.20. This still meant the \$13,890.29 balance that was given to me on January 5th was \$277.91 short.

Darby and I went into speak with Larry about this. As Darby was looking over the computer ledger that I printed out, he noticed an \$120.00 donation entry dated 6/15/00. Darby said that he remembered that entry. He said that he had attempted to balance the ledger with the money back on that date and there was more money than what the ledger showed. At that time he informed Larry of the problem and Larry stated to mark in the ledger that it was an anonymous donation. This was not accurate. Instead of going back through the ledger and checking for mathematical errors they just wrote that to make the ledger and money balance.

I was then told to remove that \$120 entry in the computer. I did so and the balance was still \$157.91 short. Darby then stated that there was another instance had occurred where he had attempted to balance the fund and again there was more money in the bag than what the ledger stated. Again, instead of going back thru the ledger they pulled the excess money out and into a separate container. Darby brought the container into Larry's office. I counted the money and it contained the \$157.91 that we were short. I printed out a complete ledger from the computer and again counted the funds. The amounts balanced. I asked both Darby and Larry to look it over and compare it to the original handwritten ledger to make sure that I had not missed an entry, entered in something twice, or in the wrong column. I wanted this done so that we could be completely sure that the balance was correct. Whether they did so, I am not sure.

I then printed out November 2003 to February 11, 2004 for Jim, as he had originally needed. I gave this to Jim in Larry's office. It was then discussed what to do with the handwritten ledger, whether it should be kept or not. I wanted it kept, because as I stated before I only entered the information into the computer to attempt to balance the account, not to create one ledger to replace another. Jim stated that the original handwritten ledger should be kept. Jim later asked for a complete copy of the computer ledger, which I printed out and gave to him.

At that point I corrected my beginning balance to reflect the correct amount. I then went to Larry and asked if we would need to print out a corrected balance sheet for January 2004. He stated yes. So again I did so, and Jim Barry signed it.

Cass County Sheriff's Office

Special Investigation of the
Cass County Sheriff's Office
Copy of Memo Regarding Restitution Payment

CASS COUNTY
SHERIFF'S OFFICE

MEMO

Steph,

Darby has advised that a [REDACTED] is to be contributing to the drug monies. We don't know whether this money is coming through the mail or he will bring it in.

This is in connection with [REDACTED] and the escape charge. Apparently a do it or else situation. The money is not to go through the sheriff's books.

There is a file in the pending drawer — [REDACTED]

Sharon

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents for Personal Loan

Cass County Sheriff's Office
Drug Fund Receipt

Date 05-04-04
Amount Withdrawn \$ 1000 Amount Deposited _____
Money used for: Note on Tahoe at Nishna Valley
Credit Union
Officer Initials Lo J

NISHNA VALLEY CREDIT UNION
P.O. BOX 350
ATLANTIC, IA 50022

VOICE RESPONSE - 1-888-691-8311

2

***** CASH PAYMENT

Account Detail	Account #	Amount	Balance	Available
TO CHARACTER		1000.00	2072.99	0.00
Principal 927.01	Finance Charge 72.99	Late Charge 0.00		

LARRY G. JONES
ATLANTIC IA 50022

Payment on the
98 Tahoe.
Lo J

Vch2102(1) 04 MAY 04 11:54 Br 1 Op 15 Net Amt 1000.00 Cash In 1000.00

Special Investigation of the
Cass County Sheriff's Office
Copy of Invoice for Repair to Tahoe



DETER MOTOR Co.

100 E. Second P.O. Box 515
Atlantic, Iowa 50022
Phone 243-4514



RO: 116373
Cashier: 006188 14:05-1
Date Out: 05/07/2004

Customer: 880836
CASS COUNTY SHERIFF'S OFFICE
5 WEST 7TH ST
ATLANTIC IA 50022
Home: 712-243-2206 Work: N/A
Cellular: [REDACTED]
E-mail: ljones@casscola.us
Contact: CASS COUNTY SHERIFF'S OFF
Advisor: 006639-JEFFREY HEUTON

VIN: [REDACTED]
1998 CHEV K1500 TAHO
Est. Mileage: 80986
Delivered: 04/01/2004

Hat: Date In: 04/22/2004

OP	Acct	Tech	Hours	Complaint/Cause/Correction	Per Unit	Extended Price
A	SCPC	008669	16.0			
				12 CHECK BAD MOTOR NOISE..		
				R&R ENGINE ASSEMBLY AND TRANSFE COMPONENTS NOT SUPPLIED		
				WITH ENGINE		
					Labor Total:	832.16
				1 15996516 HOSE 1.540	28.03	28.03
				1 15996517 HOSE 1.540	28.03	28.03
				1 15622861 CONNECTOR 8.846	7.67	7.67
				1 12529094 GSKT-MANF 3.270	23.21	23.21
				1 12563335 THERMOSTA 1.246	8.31	8.31
				8 25162556 SPARKPLUG 2.270	5.28	42.24
				1 10108445 GASKET 2.363	0.65	0.65
				1 1052367 ENGOILSUP 8.800	5.81	5.81
				2 15093974 SEAL 3.611	12.01	24.02
				1 12530282 ENGT131GW 0.000	2419.60	2419.60
				1 12530282 CORE CHARGE	100.00	100.00
				1 12530282 CORE RETURN	-100.00	-100.00
				2 12550033 GASKET 3.270	11.67	23.34
				1 52469149 COOLER AS 1.540	130.96	130.96
				1 52484143 GASKET KI 1.219	32.41	32.41
				1 12532528 PUMP KIT 1.059	134.35	134.35
				1 12562833 ADAPTER 1.840	100.94	100.94
				1 88893990 GASKET KI 1.840	2.56	2.56
				1 25171377 FILTER 1.836	4.04	4.04
				1 B51030 5 QTS 10W30	8.60	8.60
				1 22516256 SEAL 3.163	0.48	0.48
				1 22514722 SEAL-O-RI 3.163	0.67	0.67
				1 12346141 ADHESIVE 8.800	8.44	8.44
				2 12346290X EXT ANTIFREEZE	9.76	19.52
				1 BG702 A/C OIL & DYE	6.90	6.90
					Total Parts:	3060.78
					FREIGHT:	5.20
					Operation Total:	3898.14

Customer Pay Labor: 832.16
Customer Pay Parts: 3060.78
Customer Pay Miscellaneous: 5.20
Shop Supplies and Environmental Fee: 8.00

1stChg 3906.14

Customer Total Due: 3906.14

Signature: _____

Thank you for allowing us to serve you!

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Overlapping Days

**CASS COUNTY SHERIFF'S OFFICE
PAYROLL HOURS**

EMPLOYEE'S NAME Jones, Darrel MONTH 10/26 to 11/09
LAST FIRST PAY PERIOD

Steph
9hrs transport
Darrel Jones

DATE	10/26	10/27	10/28	10/29	10/30	10/31	11/1	11/2	11/3	11/4	11/5	11/6	11/7
SHIFT WORKED												7:00 am to 4:00 pm	
OVER TIME HRS													
ON CALL HOURS													
COURT TIME													
REGULAR HOURS												9	
DIFF. HOURS													
HOURS ON CALL													
*HRS OVR 171 HRS													
COURT													

L. Boner

REGULAR HRS. 9 @ \$ 15.00 = \$ 135.00

DIFF. HRS. _____ @ \$ _____ = \$ _____

*HRS. OVR 171 HRS. _____ @ \$ _____ = \$ _____

ON CALL HRS. _____ @ \$ _____ = \$ _____

COURT HRS. _____ @ \$ _____ = \$ _____

TOTAL 9 \$ 135.00

11-20-03
DATE

11-20-03
DATE

*Within a 28 day period

[Signature]
EMPLOYEE'S SIGNATURE
Larry G. Jones
DEPT. SUPERVISOR'S SIGNATURE

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Overlapping Days

Form 370-921003



Iowa Department of Transportation

MOTOR VEHICLE ENFORCEMENT - OFFICER'S DAILY REPORT SUBMITTED WEEKLY

Filing Date 11/6/03

Officer Name David Jones

Badge T# 282

Date	10/31/03	11/3/03	11/4/03	11/5/03	11/6/03	Total	Date	10/31/03	11/3/03	11/4/03	11/5/03	11/6/03	Total	Remarks									
10.1	558	1200	1401	1800	1401		Hours Worked	8	8	8	8	8	40	11/03/03 court in polt county waited 45 mins driver did not show.									
10.2	1400	2200	2200	159	2202		Scale	2	3	7	1	7	20	11/05/03 check grain haulers on I 80 by council bluffs									
ending Miles	54484	54633	54687	54865	54945		Patrol	6	3	1	7	1	18										
Start Miles	54327	54484	54633	54687	54865		Escort						0										
Daily Miles	157	149	54	178	80	618	Other		2				2										
Location	P78	P78/S28	S28	P78	S28		Trainings						0										
Patrol Count	5		2	9	5	21	Overtime						0										
Off Loaded			1			1	Military						0										
Lifted Loads						0	Sick						0										
Citations	2	4	4	3	5	18	Vacation						0										
Memos	3	1	4	1	7	16	Holiday						0										
Portable	2			2		4	Comp Taken						0										
Public				5		5	Ins Hours	2	2	4	1.5	3	12.5										
Weights							Daily Inspections	1	1	2		4	1	2	4		2	1	3	1	3	6	13
Weekly Inspections			2	3	4		HM Totals	HM		Level 1	Level 2	Cargo Tank	Level 1	Level 2									
Stop	2	5	4			11																	
Patrol	1	1	9			11																	
10	Amount	15	20	21	30	31	40	50	HM	60	61	70	80	90	Total	Memo	OOS Veh	OOS Driver	Veh Viol				
Scale	1	32.60		1							5			2	11	11		3	7				
Patrol								1	1	4		1			7	5		3	4				
Portable																							
Vehicle(s) Reinspected																							
DP Positive																							
PBT Positive																							
DP Negative																							
PBT Negative																							
Non-Commercial Vehicle(s) Stopped																							
Surveillance Time																							

Thank You!
Please come again!

Cass County Sheriff's Office

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Overlapping Days

**CASS COUNTY SHERIFF'S OFFICE
PAYROLL HOURS**

EMPLOYEE'S NAME Jones, Darrel MONTH 11/10 to 11/20 2003
LAST FIRST PAY PERIOD

DATE	11/10	11/11	11/12	11/13	11/14	11/15	11/16	11/17	11/18	11/19	11/20						
SHIFT WORKED	6:00 am to 5:00 pm	6:00 am to 5:00 pm							4:00 pm to 1:00 am		8:00 am to 4:00 pm						
OVER TIME HRS																	
ON CALL HOURS																	
COURT TIME																	
REGULAR HOURS	11	11							9	10							
DIFF. HOURS																	
HOURS ON CALL																	
*HRS OVR 171 HRS																	
COURT																	

REGULAR HRS. 41 @ \$ 15.00 = \$ 615.00

DIFF. HRS. _____ @ \$ _____ = \$ _____

*HRS. OVR 171 HRS. _____ @ \$ _____ = \$ _____

ON CALL HRS. _____ @ \$ _____ = \$ _____


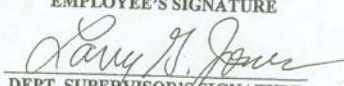
COURT HRS. _____ @ \$ _____ = \$ _____

TOTAL 41 \$ 615.00

11-20-03
DATE

11-20-03
DATE

*Within a 28 day period


 EMPLOYEE'S SIGNATURE

 DEPT. SUPERVISOR'S SIGNATURE

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Overlapping Days

Form 370-4216 36



Iowa Department Transportation

MOTOR VEHICLE ENFORCEMENT - OFFICER'S DAILY REPORT SUBMITTED

WEEKLY

Ending Date 11/20/03

Officer Name *Daniel Jones*

Badge T# 282

Date	11/14/03	11/17/03	11/18/03	11/19/03	11/20/03	Total	Remarks												
10-4	701	657	700	659	200														
10-42	1459	1458	1458	1459	1000														
Ending Miles	55225	55301	55386	55534	55667														
Start Miles	55178	55225	55301	55386	55534														
Daily Miles	49	76	85	148	133	491													
Location	S28	S28/P15	S28	PS28	P43														
Patrol Count	2	2		6	7	17													
Off-Loaded						0													
Shifted Loads	1	1				2													
Citations	11	4	1	10		26													
Memos	11	1	1	3		16													
Portable Weights					4	4													
Public Weights						0													
Weekly Inspections		1	2	3	4	Total													
Scale		1	7	9		17													
Patrol		2	3	2		7													
Date	11/14/03	11/17/03	11/18/03	11/19/03	11/20/03	Total	Remarks												
Hours Worked	8	8	8	8	8	40	11/18/03 court shalby county												
Scale	7	6	6	1	1	21	Careless												
Patrol	1	2	1	7	7	18	checking on compl. W/210												
Escort						0													
Other			1			1													
Training						0													
Overtime						0													
Military						0													
Sick						0													
Vacation						0													
Holiday						0													
Comp Taken						0													
Insp Hours	5	2.5	2	3		12.5													
Daily Inspections	2	3	5	2	3	2	1	3	1	3	10	11							
HM Totals	HM	Level 1	Level 2	Cargo Tank	Level 1	Level 2													
HM Totals	HM		1																
10	Amount	15	20	21	30	31	40	50	HM	60	61	70	80	90	Total	Memo	OOS Veh	OOS Driver	Veh Viol
Scale	1	216.50		1		1	2	4	1		2			1	13	13	1	2	12
Patrol				2	1			1			6			3	13	3		4	8
Portable																			
Vehicle(s) Retrieved																			
DFI Positive																			
DFI Negative																			
PBT Positive																			
PBT Negative																			
Non-Commercial Vehicle(s) Stopped																			
Warrants Served																			
OWI																			

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Overlapping Days



Store #21 Thu 11/20/03
#1-000001495395 1:44:07 PM
Associate: rae U.

1 NoRdy Water 1L E 1.09 F 1

Sub-Total 1.09
Tax 0.05
Balance Due 1.14

MasterCard 1.14

XXXXPHILLIPS 66XXXX

Dealer #: 5643860249

Thank you for using MasterCard!

DARREL JONES

Approval : 040905

Reference: 005026

ACCOUNT : [REDACTED]

VEHICLE :

ODOMETER :

Control#:

ID# :

Thank You!
Hope to see you again soon!



STEAK 'N SHAKE #365

2806 COMMERCE DR
CORALVILLE IA, 52241

CARRY OUT

ORD# 0124 PTY#01

Name : RODNEY

1 CHEESEBURGER C 2.15
PLAIN C
1 SM ON RTNGS C 1.80
1 LG CHOC SHAKE C 2.80

SUB 6.75
State Tax 0.34
TIP 2.00

TOTAL 9.09

MASTER 9.09

Card #[XXXXXXXXXX4329]M

CHANGE DUE 0.00

13:10 r01 11/20/03

STEAK N SHAKE
NOW ACCEPTING
CREDIT CARDS
VISA AND OR MASTERCARD
PHONE NUMBER (319) 545-5470
HAVE A GREAT DAY

Cass County Sheriff's Office

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Overlapping Days

**CASS COUNTY SHERIFF'S OFFICE
PAYROLL HOURS**

EMPLOYEE'S NAME Jones, Darrel MONTH 1/11 to 1/25 2004
LAST FIRST PAY PERIOD

DATE	1/11	1/12	1/13	1/14	1/15	1/16	1/17	1/18	1/19	1/20	1/21	1/22	1/23	1/24	1/25
SHIFT WORKED			4:00pm to 12:00pm ✓								12:00pm to 6:30pm ✓		8:30pm to 8:00pm ✓		
OVER TIME HRS															
ON CALL HOURS															
COURT TIME															
REGULAR HOURS			8								6.5		5.5		
DIFF. HOURS															
HOURS ON CALL															
*HRS OVR 171 HRS															
COURT															

REGULAR HRS. 20 @ \$ 15.00 = \$ 300.00

DIFF. HRS. _____ @ \$ _____ = \$ _____

*HRS. OVR 171 HRS. _____ @ \$ _____ = \$ _____


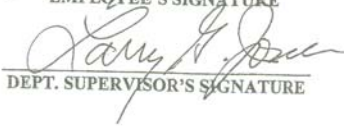
ON CALL HRS. _____ @ \$ _____ = \$ _____

COURT HRS. _____ @ \$ _____ = \$ _____

TOTAL 20 \$ 300.00

1-26-04
DATE

1-26-04
DATE


 EMPLOYEE'S SIGNATURE

 DEPT. SUPERVISOR'S SIGNATURE

*Within a 28 day period

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Overlapping Days

Form 370-42100



Iowa Department of Transportation

MOTOR VEHICLE ENFORCEMENT - OFFICER'S DAILY REPORT SUBMITTED
WEEKLY

Ending Date 1/29/04

Officer Name Daniel Jones

Badge I# 282

Date	1/23/04	1/26/04	1/27/04	1/28/04	1/29/04	Total	Date	1/23/04	1/26/04	1/27/04	1/28/04	1/29/04	Total	Remarks					
10-41	656	1400	657		1700		Hours Worked	8	8	8		5	29	01-26-04 assist with 10-46 due to					
10-42	1457	2201	1459		2200		Scale	7	1	7		4	19	10-13 on the Interstate 01-					
Ending Miles	59519	59615	59700	59700	59749		Patrol	1	7	1		1	10	27-04 snow removal S28					
Start Miles	59438	59519	59615	59700	59700		Report						0	01-28-04 family care sick child					
Daily Miles	81	96	85	0	49	311	Other						0	01-29-04 3hrs family care					
Location	S28	PS28	S28	S28	S28		Usual						0						
Patrol Count						0	Overtime						0						
Off Logged					1	1	Military						0						
Shifted Loads	2				1	3	Sick				8	3	11						
Citations	6				6	11	Vacation						0						
Memos	11				1	12	Holiday						0						
Portable Weights						0	Comp Taken						0						
Public Weights						0	Unsp Hours	3.5				1	4.5						
Weekly Inspections			2	3	3		Daily Inspections	5	2				2	0	5	4			
Scale			5	3		6	HM Totals	HM		Level 1	Level 2		Level 1	Level 2					
Patrol				1		1													
10	Amount	15	20	21	30	31	40	50	HM	60	61	70	80	90	Total	Memo	OOS Veh	OOS Driver	Veh Viol
Scale	2	\$1,20		2				1			1				7	11	2	3	9
Patrol											1				4	1		1	1
Portable	3	1,867.10																	
Vehicle(s) Reinspected																			
DFI Positive																			
PBT Positive																			
DFI Negative																			
PBT Negative																			
Non-Commercial Vehicle(s) Stopped																			
Warrants Served																			
OWI																			

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Overlapping Days

CASEY'S 0013

CASEYS GNRL STORE
908 W MAIN ST
LAKE CITY, IA

01/23/04 15:53
CANDY \$0.99T
POP \$1.19T
POPDEP \$0.05
TOTAL \$2.34
MASTRCD \$2.34

TL/NOTAX \$2.23
TAX PD \$0.11
RECEIPT NO. 1-6083

THANK YOU
PLEASE COME AGAIN
712-464-8018

Cass County Sheriff's Office

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave

*Daniel - \$ 135.00
Master card: \$ 19.51*

CASS COUNTY SHERIFF'S OFFICE
5 W 7TH ST
ATLANTIC, IA 50022-0000
(712)243-2206

12/17/02

CASS COUNTY AUDITOR
5 W 7TH STREET
ATLANTIC, IA 50022-0000

Case # [REDACTED]
Court DISTR
Date 12/16/2002
County CASS

Ref.

PLTF STATE OF IOWA
DEFT [REDACTED]

SERVED 12/16/2002

Service Fee	
Mileage	135.36
Copies	
COMMISSARY	19.51
MISCELLANEOUS	135.00
Total Amount	289.87

Please remit fees and paid notice will be returned.
Please return copy with remittance.

12/16/02: DARREL JONES TRANSPORTED [REDACTED] CASS COUNTY
JAIL TO OAKDALE, IA. MISC. IS FOR OFFICER'S TIME: 9 HRS @ \$15.00 PER HOUR.
COMMISSARY IS FOR MEALS.

LARRY G. JONES

, Sheriff

*Steph.
transport 9hrs*

Dad [Signature]

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave

MOTOR VEHICLE ENFORCEMENT - OFFICE. DAILY REPORT SUBMITTED WEEKLY

Ending Date		12/19/02					Officer Name		David Jones					Badge T#		282				
-------------	--	----------	--	--	--	--	--------------	--	-------------	--	--	--	--	----------	--	-----	--	--	--	--

Date	12/13/02	12/16/02	12/17/02	12/18/02	12/19/02	Total	Date	12/13/02	12/16/02	12/17/02	12/18/02	12/19/02	Total	Remarks			
10-41	658	656	659		655		Hours Worked	8	6	8		8	30	12-16-02 crew meeting c.b.			
10-42	1458	1300	1459		1455		Scale	7				7					
Ending Miles	35361	35523	35634	35634	35753		Patrol	1	5	8		8	22				
Start Miles	35305	35361	35523	35634	35634		Escort						0				
Daily Miles	56	162	111	0	119	448	Other						0				
Location	S28	S28	PE78		P69		Training		1				1				
Patrol Count	2	7	16		11	36	Overtime						0				
Off-Loaded						0	Military						0				
Shifted Loads						0	Sick		2		8		10				
Citations	5	1	6			12	Vacation						0				
Memos	2		3		2	7	Holiday						0				
Portable Weights						0	Comp. Taken						0				
Public Weights						0	Insp. Hours	3	0.5	2		2	7.5				
Weekly Inspections			2	3	4	Total	Daily Inspections	1	4		1	4	0	4	1	4	8
Scale		1	4			5	HM Totals	HM		Level 1	Level 2	Cargo Tank	Level 1	Level 2			
Patrol				9		9											

	10	Amount	15	20	21	30	31	40	50	HM	60	61	70	80	90	Total	Memo	OOS Veh	OOS Driver	Veh Viol
Scale				1			1					1			2	5	2		1	4
Patrol								1			1	4			1	7	5		3	8
Portable																				

Vehicle(s) Reinspected		PBT Positive		PBT Negative		Surveillance Time	
DFI Positive		DFI Negative		Non-Commercial Vehicle(s) Stopped			

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave



2800 COMMERCE DRIVE
CORALVILLE, IA 52241
(319) 545-8445

YOUR SERVER WAS: SARAH

Chk #4351-1 12/16/02 17:09

Check Subtotal 7.78
0.39
Check Total 8.17

Tendered:

CHARGE TIP 3.00
MASTERCARD 11.17

D JONES

ACCT: [REDACTED]

EXP. DATE: 09/04

AUTH. CODE: 074390

SERVER: 26

IF WE DON'T OFFER YOU A SLICE OF PIE.
BETWEEN NOON AND 10PM IT'S ON US!!!
MUST ORDER A FOOD ENTREE. SEE MANAGER
FOR DETAILS. LIMIT 2 PER TABLE.
TRY OUR NEW DELICIOUS SCRAMBLES

Welcome to
ShortStop #28
2798 Commerce Dr
Coralville, Iowa 52241

Store #28 Mon 12/16/02
#2-000000383803 5:37:48 PM
Associate: Bill B.

4 PINE TREE EACH 4.36 1
3 MNTIN DEV 2 EACH 3.42 1
3 DEPOSIT EACH 0.15

Sub-Total 7.93

Tax 0.41

Balance Due 8.34

MasterCard 8.34

Thank you for using MasterCard!

AUTHCODE: 023426

INVOICE: 006897

ACCOUNT: [REDACTED]

EXP. DATE : 0409

Dealer :3562730485

Thank You!
Please come again!

Cass County Sheriff's Office

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave

CASS COUNTY SHERIFF'S OFFICE
5 W 7TH ST
ATLANTIC, IA 50022-0000
(712)243-2206

1/06/03

CASS COUNTY AUDITOR
5 W 7TH STREET
ATLANTIC, IA 50022-0000

Case # [REDACTED]
Court DISTR
Date 10/08/2002
County CASS

Ref.

PLTF STATE OF IOWA
DEFT [REDACTED]

SERVED

1/03/2003

Service Fee	20.00
Mileage	22.32
Copies	
COMMISSARY	13.27
MISCELLANEOUS	45.00
Total Amount	100.59

Please remit fees and paid notice will be returned.
Please return copy with remittance.

DARREL JONES TRANSPORTED FROM MILLS COUNTY JAIL TO CASS COUNTY CORRECTIONS
MISC IS FOR OFFICER'S TIME 3 HRS @ \$15.00 PER HR. COMMISSARY IS FOR ONE
MEAL

LARRY G. JONES

, Sheriff

Darrel - \$45.00
MC - \$13.27

Steph,
3hrs. transport Glenwood
to here,
Terry Smith JR.

[Signature]

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave

MOTOR VEHICLE ENFORCEMENT - OFFICE DAILY REPORT SUBMITTED WEEKLY

Ending Date 1/9/03 Officer Name David Jones Badge T# 282

Date	1/3/03	1/6/03	1/7/03	1/8/03	1/9/03	Total
10-41		555	554	356	357	
10-42		1356	1355	1200	1155	
Ending Miles	36421	36525	36583	36697	36821	
Start Miles	36421	36421	36525	36583	36697	
Daily Miles	0	104	58	114	124	400
Location		PS28	S28	P69	P69	
Patrol Count		11		4	5	20
Off Loaded						0
Shifted Loads						0
Citations		5		1	2	8
Memos		1	1	1	2	5
Portable Weighs		3				3
Public Weighs						0
Weekly Inspections		1	2	3	4	Total
Scale			5			5
Patrol			1	7		8

Date	1/3/03	1/6/03	1/7/03	1/8/03	1/9/03	Total	Remarks
Hours Worked		8	8	8	8	32	01/08/03 Mont. Co watch [redacted]
Scale		1				1	[redacted] ref revoked driver.
Patrol		7	8	3	2.5	20.5	01/09/03 Mont Co watch [redacted]
Escort						0	[redacted] Trucks did not move. Talk to [redacted]
Other				5	5.5	10.5	Mont Co Deputy he advised that he got [redacted] about 2 weeks ago for the drivers license violation. he stated they usual run from Red Oak to Scranton, mostly on sale days, but they do some other moves around the eastern part of the county.
Training						0	
Overtime						0	
Military						0	
Sick	8					8	
Vacation						0	
Holiday						0	
Comp Taken						0	
Insp Hours		1	3	1	1.5	6.5	
Daily Inspections		1	1	5	3	3	0 6 7
HM Totals	HM	Level 1	Level 2	Cargo Tank	Level 1	Level 2	

	10	Amount	15	20	21	30	31	40	50	HM	60	61	70	80	90	Total	Memo	OOS Veh	OOS Driver	Veh Viol
Scale																0	1			1
Patrol				1					1			3			2	8	4		1	8
Portable	1	29.30																		

Vehicle(s) Reinspected			PBT Positive			PBT Negative			Surveillance Time	
DFI Positive			DFI Negative			Non-Commercial Vehicle(s) Stopped				

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave

CASEY'S 01/03/03 21:24
2B19413723001 05200 005200
XXXXXXXXXXXX1329 MC EXP 09/04
DARREL JONES AUTH 096473
MERCH FUEL QTY FUEL PRICE FUEL TOT
10.00 0.00 0.00 0.00
TAX TOTAL
0.00 0.75 13.27

SIGNATURE: _____

I WILL PAY THE TOTAL, ACCORDING TO THE
AGREEMENT WITH THE CARD ISSUER.

1/3/03 - Transported
Terry Smith from
Millsboro

Cass County Sheriff's Office

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave

CASS COUNTY SHERIFF'S OFFICE
5 W 7TH ST
ATLANTIC, IA 50022-0000
(712) 243-2206

*David \$135.00
M.C. - \$13.57*

8/13/03

CASS COUNTY AUDITOR
5 W 7TH STREET
ATLANTIC, IA 50022-0000

Case # [REDACTED]
Court DISTR
Date 8/11/2003
County CASS

Ref. PLTF STATE OF IOWA
[REDACTED]

SERVED 8/12/2003

Service Fee	
Mileage	135.36
Copies	
COMMISSARY	13.57
MISCELLANEOUS	135.00
Total Amount	283.93

Please remit fees and paid notice will be returned.
Please return copy with remittance.

8/12/03: DARREL JONES TRANSPORTED [REDACTED] TO IOWA MEDICAL
CLASSIFICATION CENTER AT OAKDALE, IA. MISC. IS FOR OFFICER'S TIME:
9 HRS @ \$15.00 PER HOUR. COMMISSARY IS FOR ONE MEAL.

LARRY G. JONES

Sumter Print
1-352-793-1444

*Steph,
9 HRS for transport
to Oakdale 8-12-03*

Darrel Jones

Identification/Vinyl Products Division
1-800-443-7601

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave

Form 370-421003



Iowa Department of Transportation

MOTOR VEHICLE ENFORCEMENT - OFFICER'S DAILY REPORT SUBMITTED

WEEKLY

Ending Date

8/14/03

Officer Name Daniel Jones

Badge T# 282

Date	8/8/03	8/11/03	8/12/03	8/13/03	8/14/03	Total	Remarks
Tours Worked		8	5	9	8	30	08-13-03 weight check,, assist
Stops		7	1	1	7	16	troopers, assist 1
Patrol		1	4	8	1	14	200 search for vehicle. 1 hour of
Escort						0	over time - ref.
Other						0	Drug bust.
Training						0	
Outlines				1		1	
Military						0	
Sick			3			3	
Vacation	8					8	
Holiday						0	
Comp. Taken						0	
Insps Hours		3.5	3.5	1	3.5	11.5	
Daily Inspections		5		8	2	15	
HM Totals	HM						
Level 1							
Level 2							
Cargo							
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Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave

**Welcome to
ShortStop #28
2798 Commerce Dr
Coralville, Iowa 52241**

Store #28 Tue 8/12/03
#2-000000634704 9:08:28 AM
Associate: Tina F.

1 MNTIN DEV 1 EACH	1.29	1
2 DEPOSIT EACH	0.10	
1 CDE RD 1 LT 1LTR	1.29	1


Sub-Total	2.68	
Tax	0.14	
Balance Due	2.82	

MasterCard 2.82

Thank you for using MasterCard!

AUTHCODE: 056495
INVOICE: 006334
ACCOUNT: [REDACTED]
EXP. DATE : 0409
Dealer :3562730485

Thank You!
Please come again!



2800 COMMERCE DRIVE
CORALVILLE, IA 52241
(319) 545-6445

YOUR SERVER WAS: MANDY

Chk #8940-1 08/12/03 08:31

Check Subtotal	7.38
Tax	0.37
Check Total	7.75

Tendered:

CHARGE TIP	3.00
MASTERCARD	10.75
D JONES	

ACCT: [REDACTED]
EXP. DATE: 09/04
AUTH. CODE: 059738
SERVER: 25

LET US KNOW ABOUT YOUR VISIT TODAY:
RANK THE FOLLOWING 1-5, 1=POOR; 5=GREAT
FRIENDLINESS OF STAFF 1 2 3 4 5
TIMELY SERVICE 1 2 3 4 5
RESTAURANT CLEANLINESS 1 2 3 4 5
ACCURACY OF ORDER 1 2 3 4 5
QUALITY OF FOOD 1 2 3 4 5 COMMENTS---->

Cass County Sheriff's Office

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave

CASS COUNTY SHERIFF'S OFFICE
5 W 7TH ST
ATLANTIC, IA 50022-0000
(712) 243-2206

10/23/03

CASS COUNTY AUDITOR
5 W 7TH STREET
ATLANTIC, IA 50022-0000

Case # [REDACTED]
Court DISTR
Date 10/20/2003
County CASS

Ref.
PLTF STATE OF IOWA
DEFT [REDACTED]

SERVED 10/20/2003

Service Fee	
Mileage	135.36
Copies	
COMMISSARY	8.30
MISCELLANEOUS	135.00
Total Amount	278.66

Please remit fees and paid notice will be returned.
Please return copy with remittance.


10/20/03: DARREL JONES TRANSPORTED [REDACTED] FROM CASS COUNTY TO IOWA
MEDICAL & CLASSIFICATION CENTER AT OAKDALE, IA. MISC. IS FOR OFFICER'S
TIME: 9 HRS @ \$15.00 PER HOUR. COMMISSARY IS FOR ONE MEAL.

LARRY G. JONES , Sheriff

Steph,
18 hrs for
Two transports
10/20/03
10/21/03 [REDACTED]
Datt

85

Special Investigation of the
Cass County Sheriff's Office
Copies of Documents Related to Transports – Days with Leave



STEAK 'N SHAKE #365

1806 COMMERCE DR
CORALVILLE IA, 52241

CARRY OUT

ORD# 0274 PTY#01
Name : ROBERT

1 LG CHOC SHAKE	C	2.80
SUB		2.80
State Tax		0.14
TIP		1.00
TOTAL		3.94

MASTER 3.94
Card #[XXXXXXXXXXXX4329]
CHANGE DUE 0.00

21:00 r01 10/20/03

STEAK N SHAKE
NOW ACCEPTING
CREDIT CARDS
VISA AND OR MASTERCARD
PHONE NUMBER (319) 545-5470
HAVE A GREAT DAY

**Welcome to
ShortStop #28
2798 Commerce Dr
Coralville, Iowa 52241**

Store #28 Mon 10/20/03
#2-000000067146 8:51:30 PM
Associate: Amber K.

1 ICE MOUNTA EACH 0.89 1

Sub-Total 0.89
Tax 0.05
Balance Due 0.94

MasterCard 0.94

Thank you for using MasterCard!

AUTHCODE: 060181
INVOICE: 001379
ACCOUNT: [REDACTED]
EXP. DATE : 0409
Dealer : 3562730485

Thank You!
Please come again!

KUM & GO
701 Poplar St.
Atlantic, IA 50022
/R 1 /S 2 /T 146 /C 6494
10/20/2003 17:57:59 Store#0522

1 Unleaded Plus	23.92
Pump #1	
15.341 GAL @ \$1.559	
1 MT DEW 20 OZ	1.19
1 POP DEP EACH	.05
1 MT DEW 20 OZ	1.19
1 POP DEP EACH	.05
1 SNICKER REG	.75
SUBTOTAL	27.15
IA STATE	.19
TOTAL	27.34
BUYPASS CREDIT CARDS	27.34

MC XXXX XXXX XXXX 4329 Exp: 0904
10/20/2003 18:09 109333001 TRC#0044686
AUTH # 026466 INV#0335927

	1 * 19 +
	0 * 05 +
* CUSTC	1 * 19 +
	0 * 05 +
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X.....	006
	3 * 42 *
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