



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

Contact: Mary Mosiman
515/281-5835
or Tami Kusian
515/281-5834

FOR RELEASE December 28, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of the Mason City Community School District (MCCSD) for the period July 1, 2009 through August 31, 2017. The special investigation was requested by MCCSD officials as a result of concerns identified with the allocation of salary increases approved by the MCCSD Board of Education (Board) and contributions to certain tax-sheltered annuity (TSA) accounts. These concerns were communicated to the Office of Auditor of State during a meeting preceding issuance of the report on the reaudit of the District's audit report for fiscal year 2015 issued August 21, 2017.

Mosiman reported the special investigation identified \$2,238,952.08 of improper disbursements comprised of \$108,673.24 identified in the report on the reaudit and \$2,130,278.84 identified in this report. The \$2,238,952.08 of improper disbursements identified includes \$1,344,314.30 of contract salary issued to various MCCSD administrators, \$217,405.64 for MCCSD's share of FICA and IPERS on the improper payroll, \$387,682.09 of MCCSD contributions to TSA accounts for various administrators, \$171,998.36 for the resignation package awarded to the former Superintendent, Dr. Anita Micich, and \$117,551.69 of vacation balance payouts to various MCCSD administrators.

The \$1,344,314.30 of improper contract salary identified is comprised of actual salary issued to 66 employees which exceeded the authorized salary calculated using the percentage increases approved by the Board and other monetary benefits, such as vehicle allowances and cell phone allowances, awarded to employees without a provision in their contract and/or approval by the Board.

Mosiman also reported the Superintendent position held by Dr. Micich was shared between MCCSD and the Clear Lake Community School District (Clear Lake CSD) for the period July 1,

2010 through June 30, 2016. As part of that sharing agreement, MCCSD billed Clear Lake CSD for its portion of Dr. Micich's salary and benefits. Based on a comparison of the percentage to be billed in accordance with the sharing agreement to the amount actually billed, \$7,370.00 of overbillings from MCCSD to Clear Lake CSD were identified. Clear Lake CSD paid MCCSD for all billings received.

The report includes recommendations to strengthen MCCSD's internal controls and overall operations, such as improving segregation of duties, ensuring all service contracts are reviewed and approved by the Board, reviewing various Board policies to ensure they are appropriate, complete, and properly followed. In addition, the Board, or a designated Board member, should perform an independent review of payroll to ensure approved salary increases are properly calculated and applied.

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

#

**REPORT ON SPECIAL INVESTIGATION
OF THE
MASON CITY COMMUNITY SCHOOL DISTRICT
FOR THE PERIOD
JULY 1, 2009 THROUGH AUGUST 31, 2017**

Table of Contents

| | | <u>Page</u> |
|--|----------------|-------------|
| Auditor of State’s Report | | 3-4 |
| Investigative Summary: | | |
| Background Information | | 5-6 |
| Detailed Findings | | 6-13 |
| Recommended Control Procedures | | 13-16 |
| Exhibits: | <u>Exhibit</u> | |
| Total Improper Payroll Issued to Certain Administrators | A | 18-19 |
| Improper Payroll Issued to Certain Administrators for: | | |
| Fiscal Year 2010 | B | 20-25 |
| Fiscal Year 2011 | C | 26-31 |
| Fiscal Year 2012 | D | 32-37 |
| Fiscal Year 2013 | E | 38-43 |
| Fiscal Year 2014 | F | 44-49 |
| Fiscal Year 2015 | G | 50-55 |
| Fiscal Year 2016 | H | 56-61 |
| Fiscal Year 2017 | I | 62-67 |
| July 1, 2017 through August 1, 2017 | J | 68-73 |
| Improper Vacation Balance Payouts Issued to Certain Administrators | K | 75 |
| Staff | | 76 |



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Auditor of State's Report

To the Board of Education of the
Mason City Community School District:

As a result of concerns regarding the allocation of salary increases and contributions to certain tax-sheltered annuity (TSA) accounts and at the request of Mason City Community School District (MCCSD) officials, we conducted a special investigation of MCCSD. We have applied certain tests and procedures to selected financial transactions of MCCSD for the period July 1, 2009 through August 31, 2017. Based on a review of relevant information and discussions with current and former MCCSD officials and staff, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Obtained and reviewed various Board of Education (Board) policies to determine whether they were sufficient and whether certain transactions complied with established Board policies.
- (3) Interviewed former and current Board members and administrative personnel to gain an understanding of the salary approval and allocation process.
- (4) Reviewed payroll disbursements issued to certain administrative personnel to determine if they were properly approved, supported by sufficient documentation, and the amount and frequency of the payments were reasonable. Also, to determine if service contracts were properly reviewed by the Board and signed by the Board president and salary percentage increases were properly allocated and applied.
- (5) Reviewed vacation payouts issued to certain employees to determine whether they complied with the provisions of the employee's service contracts and Board policies, were initiated by payroll staff and reviewed/ approved by the Business Manager, and were approved by the Board. Also, to determine whether the ending vacation balances agreed with payroll records and the pay rates used were reasonable.
- (6) Reviewed the resignation package agreement for the former Superintendent, Dr. Anita Micich, to determine if the amounts appeared reasonable, were supported, were in compliance with provisions in the service contract, and were approved by the Board.
- (7) Reviewed MCCSD's sharing agreement with Clear Lake Community School District (Clear Lake CSD) to determine whether the agreement was properly supported and to determine if the proper amounts were billed to and received from Clear Lake CSD.
- (8) Reviewed Board meeting minutes to identify significant actions and to determine if payroll increases and changes in position were properly approved.


These procedures identified \$2,238,952.08 of improper disbursements comprised of \$108,673.24 identified in the report on the reaudit of the District's audit report for fiscal year

2015 issued August 21, 2017 and \$2,130,278.84 identified in this report. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **K** 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 the financial statements of the Mason City Community School District, other matters might have come to our attention which would have been reported to you.

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

We would like to acknowledge the assistance extended to us by the officials and personnel of the Mason City and Clear Lake Community School Districts and the Division of Criminal Investigation during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

December 27, 2018

Report on Special Investigation of the
Mason City Community School District

Investigative Summary

Background Information

The Mason City Community School District (MCCSD) is located in Mason City, Iowa and serves approximately 3,925 students in Cerro Gordo County. The District is governed by a 7 member Board which meets the third Monday of each month.

MCCSD is led by the Superintendent and the Board of Education (Board). In addition, the Board established a Director of Finance position to oversee financial operations. Dr. Anita Micich began employment with MCCSD in July 2009 as the Superintendent and served in that position until her resignation which was effective in June 2016. Through a sharing agreement, Dr. Micich also served as Superintendent of the Clear Lake Community School District (Clear Lake CSD) from July 1, 2010 through June 30, 2016. Mike Penca began employment with MCCSD on March 13, 1996 and held several positions until he was appointed as the Superintendent effective July 2016. Mr. Penca held that position until his resignation which was effective in June 2017. David Versteeg began employment with MCCSD as the Superintendent in July 2017 and currently serves in that position.

During the period of our investigation, Ramona Jeffrey served as Director of Finance until her retirement effective July 1, 2015. John Berg began employment with MCCSD on May 4, 2012 as an accountant and held that position until his appointment as Director of Finance in June 2015. Mr. Berg served as Director of Finance until his mutual separation from the District's employment in June 2017. Cherie Yoder began employment with MCCSD in July 2015 as an accountant until her appointment as Director of Finance in August 2017.

In accordance with Board policy, the Board "has complete discretion to set the salaries of administrators." It is the responsibility of the board to set the salary and benefits of the administrators.... The board will approve the payment of other benefits or compensation over and above the administrator's contract. Approval of other benefits or items of an administrator's compensation will be included in the records of the board in accordance with board policy." On an annual basis, the Board reviews salaries and benefits for teachers and administrators. However, the Board did not discuss individual administrator contracts, except for the Superintendent. In addition, detailed supporting documentation was not provided to the Board containing individual administrator's contract amounts or the related percentage increase from the preceding contract year. Based on a review of Board meeting minutes, sufficient detail was not included to document discussions held regarding percentage increases. In addition, there was no documentation specifying whether certain employees were to receive an increase other than the across-the-board percentage increase approved by the Board.

We spoke with selected former and current Board members to obtain an understanding of the Board's intention. However, we did not receive the same response from all former and current Board members interviewed. Certain Board members stated all administrator contracts were to follow the across-the-board percentage increases approved and documented in the Board meeting minutes. While others stated it was the Superintendent's responsibility to allocate the approved percentage increase among administrative employees. Neither the Board, nor a designated Board member, performed an independent review of payroll after the percentage increases approved were applied to employee contracts to determine how salaries were affected by the Board's action.

Certain employee benefits, such as tax-sheltered annuity (TSA) accounts, cell phone allowances, and vehicle allowances were also provided to certain administrators. However, these benefits were not consistently applied, and the Board did not review or approve the benefits awarded, except for those included in the Superintendent's contract. Because allowances for the use of personal cell

phones and/or vehicles were a long-standing practice at MCCSD, they were carried forward for certain employees without review or approval by the Board.

In accordance with section 279.23 of the *Code of Iowa*, administrators' contracts are to be in writing, specify the term of employment not to exceed a 2-year term (except the Superintendent who may have a 3-year contract), and contain the signature of the Board president and the administrator. In addition, although section 291.1 of the *Code* allows the use of a facsimile signature for the payment of obligations owed by a school district, the Board president is required to sign all contracts. However, according to the former and current Board presidents we spoke with, the facsimile signature was applied to the individual administrator contracts at the direction of Dr. Micich without review and approval by the Board or Board president.

In February 2016, the Office of Auditor of State received a written request from an MCCSD official to conduct a reaudit of the District for fiscal year 2015. As a result, procedures were performed for the period July 1, 2014 through June 30, 2017. During a meeting preceding issuance of the reaudit report held on July 27, 2017, the MCCSD officials and personnel in attendance expressed additional concerns which had been identified regarding the allocation of salary increases approved by the MCCSD Board and contributions to certain TSA accounts. The report on the reaudit was released August 21, 2017. As a result of the additional concerns identified, MCCSD officials requested the Office of Auditor of State conduct an investigation of certain financial transactions. We performed the procedures detailed in the Auditor of State's report for the period July 1, 2009 through August 31, 2017.

Detailed Findings

These procedures identified \$2,238,952.08 of improper disbursements. These disbursements are summarized in **Table 1** and a detailed explanation of each finding follows.

Table 1

| Description | Exhibit/ Table | Total Improper Disbursements | Previously Reported in Reaudit | Additional Improper Disbursements |
|--|-------------------|------------------------------------|--------------------------------------|---|
| Payroll issued to administrative personnel | Exh A | \$ 1,344,314.30 | (34,650.00) | 1,309,664.30 |
| MCCSD's share of FICA and IPERS | Exh A | 217,405.64 | (5,744.98) | 211,660.66 |
| Contributions to administrative personnel TSA accounts | Exh A | 387,682.09 | - | 387,682.09 |
| Superintendent resignation package | Table 3 | 171,998.36 | # | 171,998.36 |
| Vacation balance payouts issued to certain administrators | Exh K | 117,551.69 | (68,278.26) | 49,273.43 |
| Total | | \$ 2,238,952.08 | (108,673.24) | 2,130,278.84 |

- The total resignation package of \$292,955.86 was disclosed in the reaudit report; however, procedures performed for the reaudit were related to public purpose and lack of contract provisions rather than propriety.

In addition, we identified overbillings issued to Clear Lake CSD by MCCSD. The amounts overbilled are included in the payroll, MCCSD share of FICA and IPERS, and TSA contribution amounts listed in **Table 1**.

IMPROPER DISBURSEMENTS

For the period July 1, 2009 through August 31, 2017, we compared the payroll disbursements recorded in the payroll register to the employee service contracts for all administrative employees and recalculated authorized salary based on the percentage increases approved by the Board as documented in the meeting minutes. As a result, we identified several administrative personnel who received a percentage increase which differed from the percentage increase approved by the Board, as well as certain benefit payments issued to various administrative personnel which had

not been reviewed and/or approved by the Board. In addition, we identified unauthorized vacation balance payouts issued to certain administrative employees. The unauthorized percentage increases and/or decreases, unauthorized benefit payments, and unauthorized vacation balance payouts are discussed in detail in the following paragraphs.

Contract Salary – All MCCSD administrative personnel are contract employees paid monthly in accordance with their contracts. However, as previously stated, individual employee contracts were not reviewed and/or approved by the Board. Rather, a percentage increase was approved and awarded by the Board to employee groups, such as principals. As previously stated, we did not receive a consistent response from the former and current Board members we spoke with regarding how the percentage increase approved and documented in the Board meeting minutes was to be applied. In addition, an independent review of employee contracts was not performed after the upcoming fiscal year salaries were calculated to ensure the percentage increases approved were applied as the Board intended.

Based on a review of the supporting documentation and inquiring of MCCSD Central Office personnel, we determined Dr. Micich requested a percentage increase for administrative salaries in total and allocated the total dollar increase among administrative personnel at her discretion. On an annual basis, Ms. Jeffrey or Mr. Berg prepared a spreadsheet for Dr. Micich listing all administrative personnel for her to use when allocating the total dollar increase. After making her allocation, Dr. Micich signed and dated the spreadsheet. According to certain former and current Board members and administrative personnel we spoke with, Dr. Micich also awarded contributions to employee TSA accounts, vehicle allowances, and/or phone allowances at her discretion, without Board approval, to retain qualified employees or compensate employees for new or additional job duties. Based on a review of the available allocation spreadsheets, we determined these benefits were above and beyond the total dollar increase calculated for salary increases.

According to Ms. Jeffrey, she and Dr. Micich reviewed the spreadsheet to ensure calculations were correct prior to preparing the individual employee contracts; however, Ms. Jeffrey stated the awarding of salary increases was Dr. Micich's decision. After Dr. Micich's allocation was final, Ms. Jeffrey updated the individual employee contracts, which were provided to a payroll clerk in Central Office for processing. The Board was never presented with the final salary increase allocation, any benefits awarded to individual employees, or the employee contracts to review and/or approve. In addition, the individual employee contracts were never provided to the Board president for signature.

As previously stated, section 279.23 of the *Code of Iowa* requires administrators' contracts to contain the signature of the Board president, and section 291.1 of the *Code* requires the Board president to sign all contracts. Although section 291.1 of the *Code* allows the use of a facsimile signature for the payment of obligations owed by a school district, this provision does not apply to contracts. Section 279.20 of the *Code* allows the Board to delegate the authority to sign personnel employment contracts for support personnel only, including, but not limited to, bus drivers, custodians, and food service personnel.

MCCSD does not have a policy addressing or permitting the use of electronic or facsimile signature stamps. The electronic signature is maintained in the Central Office and by the Board Secretary. According to the former and current Board members we spoke with, including 3 who served as Board president, none of them recalled signing individual employee contracts, except, potentially, the Superintendent's contract. In addition, according to a former Board president we spoke with, she only had knowledge the electronic signature was used for payroll and payment of other MCCSD obligations.

According to Mr. Versteeg and Ms. Yoder, the Board now reviews the proposed salary increase spreadsheet and copies of the individual employee contracts for administrative staff. In addition, the Board president is manually signing the individual employee contracts.

We obtained copies of the signed employment contracts for 74 administrative personnel to determine the contract salary awarded each employee for fiscal years 2010 through 2018. We

also determined whether any other monetary benefits were included in the employee's salary, such as cash in lieu of dependent health care coverage. As previously stated, there is no provision in the *Code* allowing the Board to delegate approval and signing of administrator contracts, and there is no discussion or documentation of such discretion being granted to the Superintendent by the Board in the meeting minutes. In addition, most of the former and current Board members and administrative personnel we spoke with stated the actual salary increases were to align with the percentage increase approved by the Board. The Board members and/or administrative personnel providing statements to the alternative appeared to be those with a closer working relationship with Dr. Micich. For these reasons, we used the approved percentage increases for the administrative staff classification documented in the Board meeting minutes and each individual employee's first-year contract to recalculate each employee's authorized salary by fiscal year for the period of the investigation. As previously stated, we compared the payroll disbursements recorded in the payroll registers to the recalculated authorized salaries, including all salary components, to determine the propriety of the actual salaries paid.

As a result of our comparison, we identified 66 employees for whom the actual salary paid did not agree with the recalculated authorized salary, including Dr. Micich. Specifically, we identified 58 of the 66 employees received improper gross salary totaling \$1,344,314.30. In addition to the improper gross salary, MCCSD incurred the employer's share of FICA and IPERS contributions for the improper payroll, which total \$102,841.57 and \$114,564.07, respectively. **Exhibit A** summarizes total improper salary and MCCSD's share of FICA and IPERS for each of the 58 employees identified, and **Exhibits B** through **J** list the improper gross salary and MCCSD's share of FICA and IPERS by employee for each fiscal year. Because the employees received excess gross salary, the \$1,344,314.30 of improper gross salary and the \$217,405.64 of excess FICA and IPERS contributions incurred by MCCSD are included in **Table 1** as improper disbursements.

Although the Board separately reviewed and approved Dr. Micich's contract, we determined the actual salary paid did not agree with the contract approved by the Board. As a result, the improper gross salary identified for Dr. Micich is also included in **Exhibits A** through **J** and in **Table 1**. As previously stated, Dr. Micich served as Superintendent of MCCSD through June 30, 2016. As a result, there are no amounts included for Dr. Micich on **Exhibits I** and **J**. Mr. Penca became Superintendent in July 2016, and, as illustrated by **Exhibit I**, we identified improper gross salary for him in fiscal year 2017, which is included in the **Table 1** improper salary amount. We determined Mr. Penca followed the same allocation method as Dr. Micich after the Board approved the salary percentage increase. Mr. Versteeg began employment with MCCSD as the Superintendent in July 2017 and currently serves in that position.

Mr. Versteeg is not shown on **Exhibit J** because we determined his salary was properly paid in accordance with his contract. Based on discussions with Mr. Versteeg, he is no longer allocating salary percentage increases in the same manner as previous Superintendents. However, because the payroll for fiscal year 2018 was established prior to his employment, there are certain employees who received improper gross salary for the months tested.

In addition, we determined the remaining 8 employees received less gross salary than the recalculated authorized salary totaling \$14,276.05. Because these amounts were not paid to the employee identified, MCCSD did not contribute the employer's share of FICA and IPERS totaling \$1,092.11 and \$1,316.47, respectively. **Table 2** summarizes the underpayments for each of the 8 employees identified, as well as MCCSD's share of FICA and IPERS related to the underpayments.

Table 2

| Employee | Underpayment | FICA | IPERS | Total |
|-----------------|---------------------|-------------|--------------|--------------|
| Barry Anderson | \$ 4,946.01 | 378.36 | 389.14 | 5,713.51 |
| Lori Cooling | 83.10 | 6.36 | 7.42 | 96.88 |
| Robert Kenny | 1,043.77 | 79.87 | 173.53 | 1,297.17 |
| Dan Long | 858.91 | 65.71 | 76.71 | 1,001.33 |
| Linda Olson | 78.71 | 6.01 | 21.28 | 106.00 |
| Cherie Yoder | 2,087.60 | 159.69 | 186.43 | 2,433.72 |
| Mark Young | 700.66 | 53.60 | 62.57 | 816.83 |
| Jeremy White | 4,477.29 | 342.51 | 399.39 | 5,219.19 |
| Total | \$ 14,276.05 | 1,092.11 | 1,316.47 | 16,684.63 |

In addition to the overpayments and underpayments identified, we identified the following discrepancies:

- We determined several administrative employees received a monthly vehicle allowance as part of their compensation. However, the provision of vehicle allowances was neither discussed nor approved by the Board. According to a former MCCSD administrator, the previous policy required employees submit a mileage log in order to be reimbursed for any MCCSD-related travel; but, during a time when MCCSD was experiencing budget cuts, mileage reimbursements were discontinued to reduce costs. We were unable to locate documentation of any discussions on this matter in the Board meeting minutes. According to the former and current Board members and administrative employees we spoke with, this discontinuance was not communicated well and was not consistently applied.

We determined Dr. Micich received a monthly vehicle allowance for fiscal years 2011 through 2013; however, no provision was included in her contract. In addition, we identified 7 other administrators who had a vehicle allowance provision in their contract during fiscal years 2010 through 2018, but there was no documentation in the Board meeting minutes showing its approval. As previously stated, the Board did not review or approve administrator contracts prior to being signed. As a result, the monthly vehicle allowances are included in the improper salary summarized in **Exhibits A through J**.

- We determined several administrative employees received a monthly cell phone allowance as part of their compensation. However, the provision of cell phone allowances was neither discussed nor approved by the Board. According to the former and current Board members and administrative employees we spoke with, whether a cell phone allowance would or would not be provided was not communicated well with administrators and was not consistently applied prior to September 2017. In September 2017, the Board adopted a cell phone allowance policy providing a \$40.00 monthly cell phone allowance to all administrative staff.

We determined 24 employees received a cell phone allowance prior to September 2017 who did not have a cell phone allowance provision in their contract. As a result, the monthly cell phone allowances are included in the improper salary summarized in **Exhibits A through J**.

- We determined 16 administrators received an additional \$600.00 of gross payroll under the Iowa Department of Education (DE) Phase II Program in fiscal year 2010. According to discussions with representatives of DE and based on a review of the 2009 *Code of Iowa*, these payments were to be awarded to teachers during that school year. Of the 16 administrators identified, 2 were entitled to the increase as they held both a teaching position and an administrative position. However, the remaining 14 administrators

were not entitled to receive this compensation. As a result, the improper Phase II payments totaling \$8,400.00 are included in the improper salary summarized in **Exhibits A and B**.

- For the fiscal years for which Dr. Micich's allocation spreadsheet was available, we compared the percentage increase approved by the Board to the actual percentage increase awarded according to Dr. Micich's allocation spreadsheet. As a result of this comparison, we determined, of the 130 salary increases reviewed for fiscal years 2014 through 2017, only 8 of the actual percentage increases awarded matched the percentage increase approved by the Board. The remaining 122 percentage increases were awarded at the Superintendent's discretion without Board approval.
- On 4 occasions, an administrator's individual contract could not be located. As a result, we calculated the authorized salary by applying the percentage increase approved by the Board to the authorized salary calculated for the previous fiscal year.

Tax Sheltered Annuity (TSA) Contributions – As part of their compensation package, administrators and teachers may choose an investment company of their choice to deposit their TSA contributions. We summarized the TSA contributions received by the administrative employees reviewed to determine whether they were properly approved by the Board. As a result, we determined 25 employees received TSA contributions totaling \$387,682.09; however, their employee contract did not include a provision for TSA contributions and/or there was no approval documented in the Board meeting minutes for such payments. The total improper TSA contributions identified for each of the 25 employees are summarized in **Exhibit A** and **Exhibits B** through **J** list the improper TSA contributions by employee for each fiscal year. Because the TSA contributions were not provided for in the employees' service contracts and/or were not approved by the Board, the \$387,682.09 of TSA contributions are included in **Table 1** as improper disbursements.

Superintendent Resignation Package – According to the former and current Board Members and administrative employees we spoke with, at the end of her tenure, there was significant tension between the Board and Dr. Micich. As a result, after consulting with legal counsel, the Board elected to execute a resignation agreement in order to terminate Dr. Micich's employment. On May 11, 2016, the Board approved a resignation agreement with Dr. Micich effective June 29, 2016. However, on June 6, 2016, the Board placed Dr. Micich on administrative leave and chose to terminate her employee contract effective June 29, 2016.

According to Dr. Micich, she held discussions with the Board during the summer of 2015 regarding her intentions to work with MCCSD for 3 more years prior to her retirement and was in negotiations with the Board to sign a new 3-year contract. We determined the Board approved a new 2-year contract for Dr. Micich in September 2015; however, there were no provisions regarding any financial issues related to early termination of the contract. The resignation agreement approved in May 2016 included provisions for salary payouts, vacation payouts, early retirement incentives, health and dental insurance payments, and life insurance payments totaling \$292,955.86.

As a result of the reaudit procedures performed, we determined the public purpose of the resignation agreement had not been documented. Because additional concerns were brought to our attention by the Board, we expanded the scope of the special investigation and performed additional procedures related to the resignation agreement

As previously stated, the resignation package agreement developed in consultation with MCCSD legal counsel was approved by the Board and Dr. Micich on May 11, 2016. The agreement included provisions for:

- the payment of 60 days of vacation accrued through July 1, 2015 and the payment of 30 days of vacation accrued during fiscal year 2016 at the fiscal year 2016 per diem rate of \$742.25,

- the payment of 30 days of vacation not yet earned for fiscal year 2017 at a per diem rate of \$722.38,
- the payment of an early retirement incentive which was provided for in Dr. Micich’s original employee contract with the stipulation she served the full term of the contract and achieved 9 years of service with MCCSD,
- the payment of half of Dr. Micich’s fiscal year 2017 salary, and
- payments for other benefits related to fiscal year 2017 based on provisions in the original contract although Dr. Micich did not work during fiscal year 2017.

Specifically, the benefits related to fiscal year 2017 to be paid included 30 days of vacation, single health and dental coverage, cash in lieu of dependent health and dental coverage, contributions to Dr. Micich’s TSA account, and provision of life insurance. In addition, we determined the payment of half of Dr. Micich’s fiscal year 2017 salary was not addressed in her contract. The public purpose of paying out the fiscal year 2017 amounts was not documented by the Board when approving the agreement. Because Dr. Micich did not work during fiscal year 2017 and the public purpose of paying amounts for fiscal year 2017 was not discussed or documented, the payment of half of her fiscal year 2017 salary totaling \$93,910.00, the payment of 30 days of vacation for fiscal year 2017 totaling \$21,671.40, and payment of other benefits related to fiscal year 2017 totaling \$55,516.96 are considered improper.

Also, as previously stated, the early retirement incentive included in Dr. Micich’s contract was based on the stipulation she achieved 9 years of service with MCCSD. However, the settlement agreement approved by the Board and Dr. Micich included a clause specifying Dr. Micich qualified for the early retirement incentive. Because Dr. Micich served as Superintendent of MCCSD for 8 years, the calculation should have been based on 8 years of service reducing the payment by \$900.00. Because the early retirement incentive was not properly calculated, the overpayment of \$900.00 is considered improper.

Table 3 summarizes the components of Dr. Micich’s resignation agreement considered improper. The \$171,998.36 of improper payments identified are included in **Table 1** as improper disbursements.

| Description | Amount | |
|--|---------------|---------------|
| Half of her fiscal year 2017 salary | \$ | 93,910.00 |
| MCCSD TSA contribution | | 37,500.00 |
| Cash in lieu of dependent health and dental coverage | | 9,439.00 |
| Single health and dental coverage | | 7,275.96 |
| Life insurance | | 1,302.00 |
| | | 55,516.96 |
| 30 days of vacation for fiscal year 2017 | | 21,671.40 |
| Early retirement incentive | | 900.00 |
| Total | | \$ 171,998.36 |

Vacation Balance Payouts – MCCSD provides paid annual vacation leave to administrative employees under terms defined in their service contracts. Certain employee service contracts included a provision for paying out vacation upon resignation, while most service contracts did not include such a provision. When an administrative employee resigned, MCCSD routinely paid out the unused vacation balance without determining whether the employee’s service contract

included a vacation payout provision. MCCSD paid the employee for his/her accrued vacation balance at the hourly rate. MCCSD payroll staff prepared an initial document showing the individual's ending vacation balance and hourly rate which was given to the Business Manager/Director of Finance for approval prior to payment. Because these payments were processed through payroll, they were not included with the listing of bills provided to the Board for review.

Prior to January 1, 2016, MCCSD did not have an official policy covering vacation balance carryover limits. Effective January 1, 2016, a new policy was implemented to define the amount of vacation earned each year based on the employee's years of service. The new policy does not cover payout of an employee's vacation balance when he/she leaves employment with MCCSD.

As previously stated, we identified unauthorized vacation balance payouts issued to certain administrative employees. Specifically, we identified 15 employees who received vacation balance payouts totaling \$166,844.97 for the period July 1, 2009 through August 31, 2017 which were not approved by the Board. We reviewed each of the 15 employee's individual service contracts covering the period during which the vacation balance payouts were issued. If the employee's service contract included a provision for a vacation balance payout, the payouts were considered reasonable. We determined 2 of the 15 employees identified had such a provision in their individual service contract.

We determined the remaining 13 employees received a total of 15 improper vacation balance payouts. The 15 payouts totaled \$117,551.69 and included:

- 12 vacation balance payouts totaling \$82,373.69 to employees who did not have a provision in their individual service contracts.
- 2 vacation balance payouts to 2 employees totaling \$33,000.00 for 30 days of vacation not yet earned by each of the individuals. The vacation balance paid represented the vacation accrual each of the individuals would have received for the next fiscal year; however, both employees separated from MCCSD prior to the next fiscal year.
- a vacation balance payout calculated using the incorrect hourly rate, resulting in an overpayment of \$2,178.00.

The 15 improper vacation balance payouts identified totaling \$117,551.69 are listed in **Exhibit K** and are included in **Table 1** as improper disbursements.

Superintendent Sharing Agreement – MCCSD entered into an agreement to share the Superintendent position with Clear Lake CSD for the period July 1, 2010 through June 30, 2016. The sharing agreement was approved by the Board of both Districts to assist Clear Lake CSD while their Superintendent position was vacant. As a result of the agreement, Dr. Micich's time was split between the 2 Districts. The sharing agreement specified the purpose and administration of the agreement including, Dr. Micich's schedule between the 2 Districts, her compensation, and how her compensation was to be allocated between the 2 Districts.

Although the sharing agreement was effective for the period July 1, 2010 through June 30, 2016, we could only locate a copy of the agreement for fiscal year 2013 in MCCSD's records. According to this agreement, Dr. Micich's salary and benefits were to be paid by MCCSD in total and Clear Lake CSD was to reimburse MCCSD for 40% of the total. According to the MCCSD administrative personnel we spoke with, the same payment arrangement in place for the duration of the sharing agreement.

We attempted to obtain an understanding of the billing process MCCSD used to invoice Clear Lake CSD for its share of Dr. Micich's salary and benefits. However, according to the former and current MCCSD Board members and administrative personnel we spoke with, they were uncertain of the billing process. As a result, we contacted the Business Manager for Clear Lake CSD who provided copies of the quarterly billings received from MCCSD. We summarized Dr. Micich's total

actual salary and benefits as recorded in MCCSD’s payroll register for the period of the sharing agreement and recalculated the 40% to be reimbursed to MCCSD by Clear Lake CSD. We then compared the recalculated portion to the payments posted to both MCCSD’s and Clear Lake CSD’s accounting systems to determine the propriety of the amounts paid by Clear Lake CSD. **Table 4** summarizes this comparison.

Table 4

| Fiscal Year | Total Salary and Benefits | Recalculated Share for Clear Lake CSD | Actual Payments Made by Clear Lake CSD** | Variance |
|--------------------|----------------------------------|--|---|-----------------|
| 2011 | \$ 244,298.16 | 97,719.26 | 107,261.44 | 9,542.18 |
| 2012 | 265,257.75 | 106,103.10 | 107,010.60 | 907.50 |
| 2013 | 274,129.60 | 109,651.84 | 111,325.44 | 1,673.60 |
| 2014 | 289,509.33 | 115,803.73 | 113,280.00 | (2,523.73) |
| 2015 | 285,415.53 | 114,166.21 | 113,280.00 | (886.21) |
| 2016 | 292,138.32 | 116,855.33 | 115,512.00 | (1,343.33) |
| Total | \$ 1,650,748.69 | 660,299.48 | 667,669.48 | 7,370.00 |

** - Payments made by Clear Lake CSD agree with the amounts billed by MCCSD.

As illustrated by **Table 4**, we recalculated the total reimbursement to be made by Clear Lake CSD for the period of the sharing agreement was \$660,299.48. However, Clear Lake CSD’s actual payments totaled \$667,669.48, resulting in an overpayment of \$7,370.00. As previously stated, current MCCSD Board members and administrative personnel were unable to explain the billing process. As a result, we were unable to determine the reason for the amounts overbilled to Clear Lake CSD. Because the payments were based on Dr. Micich’s actual salary, a portion of which was identified as improper, the \$7,370.00 is not listed separately in **Table 1**.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Mason City Community School District to approve salary increases and to process payroll. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Mason City Community School District’s internal controls.

- A. Board Meeting Minutes – During our review of the Board meeting minutes, we determined the approval of salary percentage increases was not documented in sufficient detail to clearly document the Board’s intent. In addition, the Board does not review or approve the proposed percentage increase for each administrative employee or each administrative employee’s individual service contract. As previously stated, section 279.23 of the *Code of Iowa* requires all administrators’ contracts to contain the signature of the Board president, which should be manually applied after the Board’s review and approval.

Recommendation – The Board should implement procedures to ensure sufficient detail regarding approved percentage increases, salaries and benefits, and administrative employee’s individual service contracts is documented in the meeting minutes. In addition, the Board should determine whether it intends to approve “package increases,” “salary increases,” and/or across-the-board increases and document that decision in the meeting minutes. Prior to approval, the Board should review the proposed percentage

increases and individual service contracts for each administrative employee. After Board approval of all individual service contracts, the Board president should manually apply his/her signature in accordance with *Code* requirements.

- B. Vehicle and Cell Phone Allowances – MCCSD did not previously have a policy addressing the provision of vehicle and/or cell phone allowances, including who is eligible to receive an allowance, the dollar limits of any allowances provided, and the public purpose of providing the benefit.

MCCSD now has a policy addressing the provision of a cell phone allowance which authorizes eligible employees to be reimbursed \$40.00 per month for business use of a personal cell phone with authorization from the Superintendent. However, there is not a procedures in place to periodically review those employees receiving the cell phone allowance to determine whether the reimbursement is still reasonable for MCCSD operations given the position held by the employee.

Recommendation – The Board should develop and implement a policy regarding the provision of a vehicle allowance to eligible employees, including the eligibility requirements, the dollar limits of any allowances provided, required supported documentation, and the public purpose of providing the benefit. In addition, the Board should periodically review the policy regarding provision of a cell phone allowance and the employees receiving the benefit to ensure it is still reasonable for MCCSD operations.

- C. Vacation Policy – MCCSD’s current vacation policy for secretarial/clerical personnel states an employee’s accrued vacation balance will be paid out upon the employee’s separation from MCCSD. However, the Board has not implemented a vacation policy for administrative personnel. As a result, we expected the Board to include a provision in each administrator’s individual service contract addressing whether unused vacation was to be paid out upon an administrator’s separation from MCCSD. We identified 13 administrative employees who received a vacation balance payout which was not provided for in their contract.

Recommendation – The Board should review its current vacation policy and determine whether the provision of a vacation balance payout upon resignation, retirement, and/or termination should be allowed. If such a provision is approved, the policy should address the terms under which a vacation payout will be approved and any limitations on employee eligibility. In addition, the Board should review and approve all vacation balance payouts to ensure they comply with established policy.

- D. Payroll – We identified numerous instances where MCCSD employees received salary percentage increases and/or benefits which either exceeded the approved percentage increase or were not approved by the Board. In addition, there was no evidence of independent review of the salary percentage increase allocation spreadsheets prepared by the Superintendent, each administrative employee’s individual service contract, and/or the payroll registers by Board or a designated member of the Board.

Recommendation – The Board should implement procedures to ensure salaries and benefits for administrative employees are calculated in accordance with the actions approved in the Board meeting minutes. In addition, the Board, or a designated member of the Board, should independently review any salary percentage increase allocation spreadsheets prepared, each administrative employee’s individual service contract, and/or the payroll registers. This review should be documented by the signature or initials of the reviewer and the date of the review.

- E. Electronic Signature – Section 291.1 of the *Code of Iowa* requires the Board president to sign all contracts. For warrants, section 291.1 of the *Code* provides, "The president or the president’s designee shall sign, using an original or facsimile signature, all school district payments drawn and authorize electronic funds transfers as provided by law. The board of

directors, by resolution, may designate an individual, who shall not be the secretary, to sign payments or authorize electronic funds transfers on behalf of the president."

In addition, section 291.8 of the *Code* requires the Secretary to "countersign [warrants] using an original or facsimile signature." Section 279.20 allows the Board to delegate the authority to hire and sign personnel employment contracts for support personnel only, including, but not limited to, bus drivers, custodians, and food service personnel.

MCCSD does not have a policy addressing or permitting the use of electronic or facsimile signature stamps. As previously stated, the former and current Board presidents we spoke with could not recall physically signing administrative personnel's individual service contracts or approving the use of their electronic or facsimile signatures on those individual service contracts. The electronic signature is in the possession of the business administrative office and the Board Secretary.

Recommendation – Pursuant to section 291.1 of the *Code*, the Board president shall sign all contracts approved by the Board. MCCSD should ensure its use of facsimile signature stamps and electronic signatures complies with section 291.1 of the *Code*. In addition, MCCSD should implement a policy regarding the use of the facsimile signature stamp(s) and electronic signatures and, to ensure compliance with the policy, periodic monitoring to ensure the policy and established procedures are being followed as prescribed.

- F. Sharing Agreement – We determined the invoices provided to Clear Lake CSD under the Superintendent sharing agreement were not properly calculated resulting in overbillings.

Recommendation – MCCSD should consult with legal counsel to determine the proper disposition of this matter.

- G. Record Retention – Not all employee service contracts and Superintendent sharing agreements with Clear Lake CSD were maintained in MCCSD's records.

Recommendation – MCCSD should implement procedures to ensure all employee service contracts and other contracts entered into by the Board are maintained in MCCSD's records in accordance with a specified record retention schedule.

- H. Board Oversight – The Board has a fiduciary responsibility to provide oversight of the MCCSD's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our observations and the procedures we performed, we determined the Board neglected to exercise proper fiduciary oversight regarding:

- sufficient documentation of approval of salary and/or package percentage increases in the Board meeting minutes to ensure the Board's intent was clear,
- reviewing, monitoring, and ensuring the percentage increases awarded were properly applied,
- delegation of calculation of salary increases, preparation, review, and approval or administrative employees' individual service contracts, and employment of administrative staff to the Superintendent, and
- implementation of policies to address all employee benefits, such as vacation balance payouts, vehicle allowances, cell phone allowances, and use of the Board president's electronic or facsimile signature.

The lack of appropriate oversight, delegation of duties which should have been performed by the Board, and the failure to ensure implementation of adequate internal controls in these areas permitted a group of employees to exercise too much control over MCCSD's operations.

Recommendation – Oversight by the Board is essential and should be an ongoing effort by all members. In the future, the Board should exercise due care and require and review pertinent information and documentation prior to making decisions affecting MCCSD. In addition, appropriate policies and procedures should adopted, implemented, and monitored to ensure compliance with established policies and procedures and to ensure all disbursements meet the test of public purpose. If public purpose is not clear, the Board should document the public benefit through a policy or through its approval as documented in the Board meeting minutes.

Exhibits

Exhibit A

Report on Special Investigation of the
Mason City Community School District

Total Improper Payroll Issued to Certain Administrators
For the period July 1, 2009 through August 31, 2017

| Employee | Improper Salary | MCCSD's Share of: | | MCCSD Contributions to TSA Account | Total Improper Salary and Benefits |
|----------------------|------------------------|--------------------------|--------------|---|---|
| | | FICA | IPERS | | |
| Anita Micich | \$ 230,429.34 | 17,627.84 | 19,422.59 | 206,498.97 | 473,978.74 |
| Thomas Jumper | 129,213.06 | 9,884.80 | 11,087.55 | - | 150,185.41 |
| Ramona Jeffrey | 62,276.73 | 4,764.17 | 5,300.82 | 55,000.08 | 127,341.80 |
| Randy Meyer | 100,813.80 | 7,712.26 | 8,764.06 | - | 117,290.12 |
| Hal Minear | 61,276.73 | 4,687.67 | 5,224.52 | 45,000.00 | 116,188.92 |
| Susan Deike | 90,419.43 | 6,917.09 | 7,834.00 | 7,840.00 | 113,010.52 |
| Jennifer Wilmarth | 62,351.99 | 4,769.93 | 5,515.41 | 5,440.00 | 78,077.33 |
| John Berg | 61,978.41 | 4,741.35 | 5,498.89 | - | 72,218.65 |
| Jerry Siglin | 59,233.23 | 4,531.34 | 5,051.64 | - | 68,816.21 |
| Thomas Novotney | 54,185.28 | 4,145.17 | 4,529.04 | - | 62,859.49 |
| Barbara Wells | 47,551.66 | 3,637.70 | 3,677.34 | - | 54,866.70 |
| Julie Bigler | 36,259.16 | 2,773.83 | 3,134.41 | 7,840.00 | 50,007.40 |
| Don Teeter | 41,228.34 | 3,153.97 | 3,559.14 | - | 47,941.45 |
| Richard Huff | 36,117.76 | 2,763.01 | 3,157.63 | - | 42,038.40 |
| Mike Penca | 29,019.35 | 2,219.98 | 2,530.33 | 5,000.04 | 38,769.70 |
| Brooke Brunsvold | 27,980.56 | 2,140.51 | 2,451.78 | 550.00 | 33,122.85 |
| Jeff Poppe | 28,277.36 | 2,163.22 | 2,497.61 | - | 32,938.19 |
| Lisa Christianson | 16,366.44 | 1,252.03 | 1,421.85 | 7,840.00 | 26,880.32 |
| Debra Wilson | 16,975.84 | 1,298.65 | 1,536.45 | 4,413.00 | 24,223.94 |
| Shelly Nelson | 17,730.42 | 1,356.38 | 1,357.14 | 2,880.00 | 23,323.94 |
| Kris Murphy | 10,712.64 | 819.52 | 914.55 | 7,840.00 | 20,286.71 |
| Kristi Penner | 15,527.50 | 1,187.85 | 1,330.22 | - | 18,045.57 |
| Dave Ciccetti | 14,857.77 | 1,136.62 | 1,049.25 | 550.00 | 17,593.64 |
| Kara Hutchison | 6,434.43 | 492.23 | 574.59 | 5,600.00 | 13,101.25 |
| Teresa Schlichting | 10,126.44 | 774.67 | 904.29 | 550.00 | 12,355.40 |
| Jodie Anderson | 9,506.84 | 727.27 | 848.96 | - | 11,083.07 |
| Doug Abbas | 9,054.03 | 692.63 | 761.84 | - | 10,508.50 |
| John Fritz | 8,102.09 | 619.81 | 677.69 | - | 9,399.59 |
| Kathryn Schladweiler | 7,878.18 | 602.68 | 609.52 | - | 9,090.38 |
| Amanda Sadler | 1,431.48 | 109.51 | 108.09 | 6,600.00 | 8,249.08 |
| Gary Van Hemert | 6,171.55 | 472.12 | 487.01 | - | 7,130.68 |
| Jenna Sheriff | 2,946.09 | 225.38 | 254.09 | 3,200.00 | 6,625.56 |

Report on Special Investigation of the
Mason City Community School District

Total Improper Payroll Issued to Certain Administrators
For the period July 1, 2009 through August 31, 2017

| Employee | Improper Salary | MCCSD's Share of: | | MCCSD Contributions to TSA Account | Total Improper Salary and Benefits |
|---------------------|------------------------|--------------------------|-------------------|---|---|
| | | FICA | IPERS | | |
| Allison Stevenson | 5,396.63 | 412.84 | 430.06 | - | 6,239.53 |
| Robert Hollinger | 5,067.79 | 387.69 | 382.40 | - | 5,837.88 |
| Allison Pattee | 4,304.86 | 329.32 | 341.29 | - | 4,975.47 |
| Kassandra Drey | 378.23 | 28.93 | 33.78 | 4,200.00 | 4,640.94 |
| Carol Huff | 3,394.98 | 259.72 | 281.95 | - | 3,936.65 |
| Leslie Behm | 1,317.36 | 100.78 | 117.64 | 2,280.00 | 3,815.78 |
| Kristy Wagner | 3,232.14 | 247.26 | 219.83 | - | 3,699.23 |
| Amy Dixon | 1,150.00 | 87.98 | 81.33 | 2,320.00 | 3,639.31 |
| Michael Carlson | 2,592.14 | 199.83 | 180.21 | - | 2,972.18 |
| Renaë Trettin | 291.23 | 22.28 | 26.01 | 2,160.00 | 2,499.52 |
| Sue Hennagir | 210.26 | 16.08 | 18.78 | 2,080.00 | 2,325.12 |
| Cory Jennings | 292.47 | 22.37 | 26.12 | 1,200.00 | 1,540.96 |
| Krystal Bollinger | 339.30 | 25.96 | 30.30 | - | 395.56 |
| Jason Wedgebury | 600.00 | 45.90 | 39.90 | - | 685.80 |
| Dudley Humphrey | 600.00 | 45.90 | 39.90 | - | 685.80 |
| Victoria Davison | 23.41 | 1.79 | 2.09 | - | 27.29 |
| Susan Pecinovsky | 528.54 | 40.43 | 47.20 | - | 616.17 |
| Joshua Smith | 487.86 | 37.32 | 43.57 | - | 568.75 |
| Brandt Snakenburg | 440.00 | 33.66 | 39.29 | - | 512.95 |
| Blake Henely | 398.05 | 30.45 | 35.55 | - | 464.05 |
| Mallory Mitchell | (15.29) | (1.17) | (1.37) | 480.00 | 462.17 |
| Matthew McClemons | - | - | - | 320.00 | 320.00 |
| Lindsay Millsap | 264.27 | 20.22 | 23.60 | - | 308.09 |
| Dan Arjes | 250.02 | 19.13 | 22.33 | - | 291.48 |
| Jadie Meyer | 168.54 | 12.89 | 15.05 | - | 196.48 |
| Aaron Patrick | 79.99 | 6.12 | 7.14 | - | 93.25 |
| Dan Phipps | 79.99 | 6.12 | 7.14 | - | 93.25 |
| Kristian Einsweiler | 7.60 | 0.58 | 0.68 | - | 8.86 |
| Total | \$ 1,344,314.30 | 102,841.57 | 114,564.07 | 387,682.09 | 1,949,402.03 |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2010 (July 1, 2009 through June 30, 2010)

| Per Contract | | | | |
|---------------------|----|--------------------|--|--------------|
| Individual | | Base Salary | Dependent Health/ Dental Coverage | Total |
| Anita Micich | \$ | 147,175.00 | 8,662.50 | 155,837.50 |
| Thomas Jumper | | 90,944.00 | 8,662.50 | 99,606.50 |
| Ramona Jeffrey | | 118,755.00 | 8,662.50 | 127,417.50 |
| Randy Meyer | | 50,500.00 | 8,662.50 | 59,162.50 |
| Hal Minear | | 118,755.00 | 8,662.50 | 127,417.50 |
| Susan Deike | | 47,135.00 | - | 47,135.00 |
| Jennifer Wilmarth | ^ | - | - | - |
| John Berg | ^ | - | - | - |
| Jerry Siglin | | 79,891.00 | 8,662.50 | 88,553.50 |
| Thomas Novotney | | 47,530.00 | 8,662.50 | 56,192.50 |
| Barbara Wells | | 62,115.00 | 8,662.50 | 70,777.50 |
| Julie Bigler | | 33,846.00 | - | 33,846.00 |
| Don Teeter | | 51,611.00 | 8,662.50 | 60,273.50 |
| Richard Huff | | 73,000.00 | 8,662.50 | 81,662.50 |
| Mike Penca | | 86,355.00 | 8,662.50 | 95,017.50 |
| Brooke Brunsvold | ^ | - | - | - |
| Jeff Poppe | ^ | - | - | - |
| Lisa Christianson | | 29,964.00 | - | 29,964.00 |
| Debra Wilson | ^ | - | - | - |
| Shelly Nelson | | 30,000.00 | - | 30,000.00 |
| Kris Murphy | | 36,946.00 | - | 36,946.00 |
| Kristi Penner | ^ | - | - | - |
| Dave Ciccetti | | 77,600.00 | 8,662.50 | 86,262.50 |
| Kara Hutchison | ^ | - | - | - |
| Teresa Schlichting | ^ | - | - | - |
| Jodie Anderson | ^ | - | - | - |

| Actual Payroll per the Payroll Register | Improper | | | | |
|---|-------------------|---------|---------|--|-----------|
| | MCCSD's Share of: | | | | |
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | Total |
| 156,437.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| 100,206.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| 128,017.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| 59,162.50 | - | - | - | - | - |
| 128,017.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| 47,135.00 | - | - | - | 960.00 | 960.00 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 89,153.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| 58,453.91 | 2,261.41 | 173.00 | 150.38 | - | 2,584.79 |
| 71,377.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| 33,846.00 | - | - | - | 960.00 | 960.00 |
| 60,273.50 | - | - | - | - | - |
| 82,862.50 | 1,200.00 | 91.80 | 79.80 | - | 1,371.60 |
| 95,017.50 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 29,964.00 | - | - | - | 960.00 | 960.00 |
| - | - | - | - | - | - |
| 28,760.86 | (1,239.14) | (94.78) | (82.40) | 960.00 | (456.32) |
| 36,946.00 | - | - | - | 960.00 | 960.00 |
| - | - | - | - | - | - |
| 97,236.58 | 10,974.08 | 839.52 | 729.78 | 550.00 | 13,093.38 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2010 (July 1, 2009 through June 30, 2010)

| Per Contract | | | |
|----------------------|--------------------|--|--------------|
| Individual | Base Salary | Dependent Health/ Dental Coverage | Total |
| Doug Abbas | 50,500.00 | 8,662.50 | 59,162.50 |
| John Fritz | 53,732.00 | 8,662.50 | 62,394.50 |
| Kathryn Schladweiler | 103,835.00 | 8,043.72 | 111,878.72 |
| Amanda Sadler | ^ - | - | - |
| Gary Van Hemert | 99,470.00 | 8,662.50 | 108,132.50 |
| Jenna Sheriff | ^ - | - | - |
| Allison Stevenson | 86,355.00 | 8,662.50 | 95,017.50 |
| Robert Hollinger | 49,760.00 | 8,662.50 | 58,422.50 |
| Allison Pattee | 82,820.00 | 8,662.50 | 91,482.50 |
| Kassandra Drey | ^ - | - | - |
| Carol Huff | 35,673.00 | - | 35,673.00 |
| Leslie Behm | ^ - | - | - |
| Kristy Wagner | 88,000.00 | 8,662.50 | 96,662.50 |
| Amy Dixon | 35,000.00 | - | 35,000.00 |
| Michael Carlson | 52,520.00 | 8,662.50 | 61,182.50 |
| Rena Trettin | ^ - | - | - |
| Sue Hennagir | ^ - | - | - |
| Cory Jennings | ^ - | - | - |
| Krystal Bollinger | ^ - | - | - |
| Jason Wedgebury | 85,850.00 | 8,662.50 | 94,512.50 |
| Dudley Humphrey | 103,222.00 | 8,662.50 | 111,884.50 |
| Victoria Davison | ^ - | - | - |
| Susan Pecinovsky | ^ - | - | - |
| Joshua Smith | ^ - | - | - |
| Brandt Snakenburg | ^ - | - | - |
| Blake Henely | ^ - | - | - |

| Actual Payroll per the Payroll Register | Improper | | | | Total |
|---|-------------------|--------|--------|--|----------|
| | MCCSD's Share of: | | | | |
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| 59,162.50 | - | - | - | - | - |
| 62,394.50 | - | - | - | - | - |
| 113,097.50 | 1,218.78 | 93.24 | 81.05 | - | 1,393.07 |
| - | - | - | - | - | - |
| 108,732.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| - | - | - | - | - | - |
| 95,617.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| 58,422.50 | - | - | - | - | - |
| 92,082.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| - | - | - | - | - | - |
| 35,673.00 | - | - | - | - | - |
| - | - | - | - | - | - |
| 98,262.50 | 1,600.00 | 122.40 | 106.40 | - | 1,828.80 |
| 35,000.00 | - | - | - | 960.00 | 960.00 |
| 61,162.50 | (20.00) | (1.52) | (1.33) | - | (22.85) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 95,112.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| 112,484.50 | 600.00 | 45.90 | 39.90 | - | 685.80 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2010 (July 1, 2009 through June 30, 2010)

| | | Per Contract | | |
|---------------------|---|---------------------|--|--------------|
| Individual | | Base Salary | Dependent Health/ Dental Coverage | Total |
| Mallory Mitchell | ^ | - | - | - |
| Matthew McClemons | ^ | - | - | - |
| Lindsay Millsap | ^ | - | - | - |
| Dan Arjes | ^ | - | - | - |
| Jadie Meyer | ^ | - | - | - |
| Aaron Patrick | ^ | - | - | - |
| Dan Phipps | ^ | - | - | - |
| Kristian Einsweiler | ^ | - | - | - |
| Total | | \$ 2,108,859.00 | 198,618.72 | 2,307,477.72 |

^ - Individual was not employed with MCCSD during this fiscal year.

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|-----------------|-----------------|-----------------|--|-------|
| | Salary | FICA | IPERS | | | |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>2,330,072.85</u> | <u>22,595.13</u> | <u>1,728.56</u> | <u>1,502.58</u> | <u>6,310.00</u> | <u>32,136.27</u> | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2011 (July 1, 2010 through June 30, 2011)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|--------------------|---------------|----------------------------------|------------|--------------------------------|------------------------------|
| | Base Salary | Dependent Health/Dental Coverage | Total | | |
| Anita Micich | \$ 147,175.00 | 8,662.50 | 155,837.50 | 0.00% | \$ 155,837.50 |
| Thomas Jumper | 100,000.00 | 8,794.64 | 108,794.64 | 0.00% | 99,606.50 |
| Ramona Jeffrey | 125,000.00 | 8,794.64 | 133,794.64 | 0.00% | 127,417.50 |
| Randy Meyer | 55,000.00 | 8,794.64 | 63,794.64 | 0.00% | 59,162.50 |
| Hal Minear | 125,000.00 | 8,794.64 | 133,794.64 | 0.00% | 127,417.50 |
| Susan Deike | 50,775.00 | - | 50,775.00 | 0.00% | 47,135.00 |
| Jennifer Wilmarth | ^ - | - | - | - | - |
| John Berg | ^ - | - | - | - | - |
| Jerry Siglin | 86,000.00 | 8,794.64 | 94,794.64 | 0.00% | 88,553.50 |
| Thomas Novotney | 70,000.00 | 8,794.64 | 78,794.64 | ** | 78,794.64 |
| Barbara Wells | 80,000.00 | 8,794.64 | 88,794.64 | 0.00% | 70,777.50 |
| Julie Bigler | 37,175.00 | - | 37,175.00 | 0.00% | 33,946.00 |
| Don Teeter | 55,000.00 | 8,794.64 | 63,794.64 | 0.00% | 60,273.50 |
| Richard Huff | 60,000.00 | 8,794.64 | 68,794.64 | ** | 68,794.64 |
| Mike Penca | 93,000.00 | 8,794.64 | 101,794.64 | ** | 101,794.64 |
| Brooke Brunsvold | ^ - | - | - | - | - |
| Jeff Poppe | ^ - | - | - | - | - |
| Lisa Christianson | 31,175.00 | - | 31,175.00 | 0.00% | 29,964.00 |
| Debra Wilson | ^ - | - | - | - | - |
| Shelly Nelson | 37,000.00 | - | 37,000.00 | 0.00% | 30,000.00 |
| Kris Murphy | 38,325.00 | - | 38,325.00 | 0.00% | 36,946.00 |
| Kristi Penner | ^ - | - | - | - | - |
| Dave Ciccetti | 78,200.00 | 8,794.64 | 86,994.64 | 0.00% | 86,262.50 |
| Kara Hutchison | ^ - | - | - | - | - |
| Teresa Schlichting | ^ - | - | - | - | - |
| Jodie Anderson | ^ - | - | - | - | - |
| Doug Abbas | 51,500.00 | 8,794.64 | 60,294.64 | 0.00% | 59,162.50 |
| John Fritz | 55,000.00 | 8,794.64 | 63,794.64 | 0.00% | 62,394.50 |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|----------|----------|-----------|---|-------|
| | Salary | FICA | IPERS | | | |
| 192,294.64 | 36,457.14 | 2,788.97 | 2,533.77 | 17,750.04 | 59,529.92 | |
| 108,794.64 | 9,188.14 | 702.89 | 638.58 | - | 10,529.61 | |
| 133,794.64 | 6,377.14 | 487.85 | 443.21 | - | 7,308.20 | |
| 65,294.64 | 6,132.14 | 469.11 | 426.18 | - | 7,027.43 | |
| 133,794.64 | 6,377.14 | 487.85 | 443.21 | - | 7,308.20 | |
| 51,634.69 | 4,499.69 | 344.23 | 312.73 | 960.00 | 6,116.65 | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 94,794.64 | 6,241.14 | 477.45 | 433.76 | - | 7,152.35 | |
| 86,645.53 | 7,850.89 | 600.59 | 545.64 | - | 8,997.12 | |
| 88,794.64 | 18,017.14 | 1,378.31 | 1,252.19 | - | 20,647.64 | |
| 37,275.00 | 3,329.00 | 254.67 | 231.37 | 960.00 | 4,775.04 | |
| 63,794.63 | 3,521.13 | 269.37 | 244.72 | - | 4,035.22 | |
| 69,994.64 | 1,200.00 | 91.80 | 83.40 | - | 1,375.20 | |
| 101,794.64 | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 31,175.00 | 1,211.00 | 92.65 | 84.16 | 960.00 | 2,347.81 | |
| - | - | - | - | - | - | |
| 38,151.48 | 8,151.48 | 623.59 | 566.53 | 960.00 | 10,301.60 | |
| 38,325.00 | 1,379.00 | 105.49 | 95.84 | 960.00 | 2,540.33 | |
| - | - | - | - | - | - | |
| 86,994.64 | 732.14 | 56.01 | 50.88 | - | 839.03 | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 60,294.64 | 1,132.14 | 86.61 | 78.68 | - | 1,297.43 | |
| 63,794.64 | 1,400.14 | 107.11 | 97.31 | - | 1,604.56 | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2011 (July 1, 2010 through June 30, 2011)

| Individual | Per Contract | | | | Calculated Authorized Salary |
|----------------------|--------------|--------------------------------------|------------|--------------------------------|------------------------------|
| | Base Salary | Dependent Health/ Dental Coverage | Total | Authorized Percentage Increase | |
| Kathryn Schladweiler | 105,100.00 | 8,794.64 | 113,894.64 | 0.00% | 111,878.72 |
| Amanda Sadler | 45,751.00 | - | 45,751.00 | 0.00% | 45,751.00 |
| Gary Van Hemert | 100,670.00 | 8,794.64 | 109,464.64 | 0.00% | 108,132.50 |
| Jenna Sheriff | ^ | - | - | - | - |
| Allison Stevenson | 86,355.00 | 8,662.50 | 95,017.50 | 0.00% | 95,017.50 |
| Robert Hollinger | 52,000.00 | 8,794.64 | 60,794.64 | 0.00% | 58,422.50 |
| Allison Pattee | 83,300.00 | 8,794.64 | 92,094.64 | 0.00% | 91,482.50 |
| Kassandra Drey | ^ | - | - | - | - |
| Carol Huff | 36,400.00 | - | 36,400.00 | 0.00% | 35,673.00 |
| Leslie Behm | ^ | - | - | - | - |
| Kristy Wagner | 89,500.00 | 8,794.64 | 98,294.64 | 0.00% | 96,662.50 |
| Amy Dixon | 36,000.00 | - | 36,000.00 | 0.00% | 35,000.00 |
| Michael Carlson | 55,000.00 | 8,794.64 | 63,794.64 | 0.00% | 61,182.50 |
| Rena Trettin | ^ | - | - | - | - |
| Sue Hennagir | ^ | - | - | - | - |
| Cory Jennings | ^ | - | - | - | - |
| Krystal Bollinger | ^ | - | - | - | - |
| Jason Wedgebury | ^ | - | - | - | - |
| Dudley Humphrey | ^ | - | - | - | - |
| Victoria Davison | ^ | - | - | - | - |
| Susan Pecinovsky | ^ | - | - | - | - |
| Joshua Smith | ^ | - | - | - | - |
| Brandt Snakenburg | ^ | - | - | - | - |
| Blake Henely | ^ | - | - | - | - |
| Mallory Mitchell | ^ | - | - | - | - |
| Matthew McClemons | ^ | - | - | - | - |
| Lindsay Millsap | ^ | - | - | - | - |
| Dan Arjes | ^ | - | - | - | - |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2011 (July 1, 2010 through June 30, 2011)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|---------------------|------------------------|--|---------------------|---|---|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Jadie Meyer | ^ | - | - | - | - |
| Aaron Patrick | ^ | - | - | - | - |
| Dan Phipps | ^ | - | - | - | - |
| Kristian Einsweiler | ^ | - | - | - | - |
| Total | \$ 2,065,401.00 | 184,423.16 | 2,249,824.16 | | \$ 2,163,443.14 |

^ - Individual was not employed with MCCSD during this fiscal year.

** - Individual was promoted to a new position at the beginning of this fiscal year.

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|------------------|-----------------|------------------|---|-------|
| | Salary | FICA | IPERS | | | |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>2,300,909.29</u> | <u>137,466.15</u> | <u>10,516.18</u> | <u>9,553.88</u> | <u>26,810.04</u> | <u>184,346.25</u> | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2012 (July 1, 2011 through June 30, 2012)

| Individual | Per Contract | | | | Authorized Percentage Increase | Calculated Authorized Salary |
|----------------------|---------------|--|------------|-------|--------------------------------------|------------------------------------|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | | |
| Anita Micich | \$ 147,175.00 | 8,662.50 | 155,837.50 | 0.00% | \$ 155,837.50 | |
| Thomas Jumper | 115,000.00 | 9,286.60 | 124,286.60 | 2.00% | 101,598.63 | |
| Ramona Jeffrey | 130,000.00 | 9,286.60 | 139,286.60 | 2.00% | 129,965.85 | |
| Randy Meyer | 60,000.00 | 9,286.60 | 69,286.60 | 2.00% | 60,345.75 | |
| Hal Minear | 130,000.00 | 9,286.60 | 139,286.60 | 2.00% | 129,965.85 | |
| Susan Deike | 52,285.00 | 9,286.60 | 61,571.60 | 2.00% | 48,077.70 | |
| Jennifer Wilmarth | 29,861.24 | - | 29,861.24 | 0.00% | 29,861.24 | |
| John Berg | 5,855.85 | 781.73 | 6,637.58 | 0.00% | 6,637.58 | |
| Jerry Siglin | 90,000.00 | 9,286.60 | 99,286.60 | 2.00% | 90,324.57 | |
| Thomas Novotney | 80,000.00 | 9,286.60 | 89,286.60 | 2.00% | 80,370.53 | |
| Barbara Wells | 86,000.00 | 9,286.60 | 95,286.60 | 2.00% | 72,193.05 | |
| Julie Bigler | 37,925.00 | - | 37,925.00 | 2.00% | 34,624.92 | |
| Don Teeter | 56,500.00 | 9,286.60 | 65,786.60 | 2.00% | 61,478.97 | |
| Richard Huff | 61,200.00 | 9,286.60 | 70,486.60 | 2.00% | 70,170.53 | |
| Mike Penca | 100,000.00 | 9,286.60 | 109,286.60 | 2.00% | 103,830.53 | |
| Brooke Brunsvold | 52,250.00 | 9,286.60 | 61,536.60 | 0.00% | 61,536.60 | |
| Jeff Poppe | ^ - | - | - | - | - | |
| Lisa Christianson | 31,955.00 | - | 31,955.00 | 2.00% | 30,563.28 | |
| Debra Wilson | 37,202.29 | - | 37,202.29 | 0.00% | 37,202.29 | |
| Shelly Nelson | 45,500.00 | 10,021.25 | 55,521.25 | 2.00% | 39,886.68 | |
| Kris Murphy | 39,015.00 | - | 39,015.00 | 2.00% | 37,684.92 | |
| Kristi Penner | 30,000.00 | - | 30,000.00 | 0.00% | 30,000.00 | |
| Dave Ciccetti | 79,764.00 | 9,286.60 | 89,050.60 | 2.00% | 87,987.75 | |
| Kara Hutchison | 22,052.00 | - | 22,052.00 | 0.00% | 22,052.00 | |
| Teresa Schlichting | ^ - | - | - | - | - | |
| Jodie Anderson | ^ - | - | - | - | - | |
| Doug Abbas | 53,250.00 | 9,286.60 | 62,536.60 | 2.00% | 60,345.75 | |
| John Fritz | 56,000.00 | 9,286.60 | 65,286.60 | 2.00% | 63,642.39 | |
| Kathryn Schladweiler | 107,200.00 | 9,286.60 | 116,486.60 | 2.00% | 114,116.29 | |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | |
|---|-------------------------------|----------|----------|--|------------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | Total |
| 192,786.60 | 36,949.10 | 2,826.61 | 2,981.79 | 37,750.05 | 80,507.55 |
| 124,286.60 | 22,687.97 | 1,735.64 | 1,830.92 | - | 26,254.53 |
| 139,286.60 | 9,320.75 | 713.05 | 752.18 | 10,000.08 | 20,786.06 |
| 70,786.60 | 10,440.85 | 798.74 | 842.58 | - | 12,082.17 |
| 139,286.60 | 9,320.75 | 713.05 | 752.18 | 5,000.04 | 15,786.02 |
| 61,571.60 | 13,493.90 | 1,032.29 | 1,088.96 | 960.00 | 16,575.15 |
| 34,152.65 | 4,291.41 | 328.30 | 346.32 | 480.00 | 5,446.03 |
| 6,629.74 | (7.84) | (0.59) | (0.63) | - | (9.06) |
| 99,286.60 | 8,962.03 | 685.61 | 723.24 | - | 10,370.88 |
| 89,586.60 | 9,216.07 | 705.04 | 743.74 | - | 10,664.85 |
| 95,286.60 | 23,093.55 | 1,766.67 | 1,863.65 | - | 26,723.87 |
| 37,925.00 | 3,300.08 | 252.47 | 266.32 | 960.00 | 4,778.87 |
| 65,786.60 | 4,307.63 | 329.54 | 347.63 | - | 4,984.80 |
| 71,686.60 | 1,516.07 | 115.99 | 122.35 | - | 1,754.41 |
| 109,286.60 | 5,456.07 | 417.40 | 440.30 | - | 6,313.77 |
| 66,988.75 | 5,452.15 | 417.10 | 439.99 | 550.00 | 6,859.24 |
| - | - | - | - | - | - |
| 31,955.00 | 1,391.72 | 106.48 | 112.31 | 960.00 | 2,570.51 |
| 33,857.19 | (3,345.10) | (255.89) | (269.95) | 480.00 | (3,390.94) |
| 50,704.76 | 10,818.08 | 827.59 | 873.02 | 960.00 | 13,478.69 |
| 39,015.00 | 1,330.08 | 101.76 | 107.34 | 960.00 | 2,499.18 |
| 35,000.00 | 5,000.00 | 382.51 | 403.50 | - | 5,786.01 |
| 89,200.60 | 1,212.85 | 92.79 | 97.88 | - | 1,403.52 |
| 22,052.00 | - | - | - | 640.00 | 640.00 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 62,536.60 | 2,190.85 | 167.61 | 176.80 | - | 2,535.26 |
| 65,286.60 | 1,644.21 | 125.79 | 132.69 | - | 1,902.69 |
| 116,486.60 | 2,370.31 | 181.34 | 191.28 | - | 2,742.93 |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2012 (July 1, 2011 through June 30, 2012)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|-------------------|--------------|--|------------|--------------------------------------|------------------------------------|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Amanda Sadler | 47,217.00 | - | 47,217.00 | 2.00% | 46,666.02 |
| Gary Van Hemert | 103,180.00 | 9,286.60 | 112,466.60 | 2.00% | 110,295.15 |
| Jenna Sheriff | 27,566.00 | - | 27,566.00 | 0.00% | 27,566.00 |
| Allison Stevenson | 88,813.00 | 9,286.60 | 98,099.60 | 2.00% | 96,917.85 |
| Robert Hollinger | 53,000.00 | 9,286.60 | 62,286.60 | 2.00% | 59,590.95 |
| Allison Pattee | 83,800.00 | 9,286.60 | 93,086.60 | 0.06% | 91,537.39 |
| Kassandra Drey | ^ | - | - | - | - |
| Carol Huff | 37,128.00 | - | 37,128.00 | 2.00% | 36,386.46 |
| Leslie Behm | ^ | - | - | - | - |
| Kristy Wagner | ^ | - | - | - | - |
| Amy Dixon | 36,000.00 | - | 36,000.00 | 2.00% | 14,875.00 |
| Michael Carlson | ^ | - | - | - | - |
| Renae Trettin | ^ | - | - | - | - |
| Sue Hennagir | ^ | - | - | - | - |
| Cory Jennings | ^ | - | - | - | - |
| Krystal Bollinger | ^ | - | - | - | - |
| Jason Wedgebury | ^ | - | - | - | - |
| Dudley Humphrey | ^ | - | - | - | - |
| Victoria Davison | ^ | - | - | - | - |
| Susan Pecinovsky | ^ | - | - | - | - |
| Joshua Smith | ^ | - | - | - | - |
| Brandt Snakenburg | ^ | - | - | - | - |
| Blake Henely | ^ | - | - | - | - |
| Mallory Mitchell | ^ | - | - | - | - |
| Matthew McClemons | ^ | - | - | - | - |
| Lindsay Millsap | ^ | - | - | - | - |
| Dan Arjes | ^ | - | - | - | - |
| Jadie Meyer | ^ | - | - | - | - |
| Aaron Patrick | ^ | - | - | - | - |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2012 (July 1, 2011 through June 30, 2012)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|---------------------|------------------------|--|---------------------|---|---|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Dan Phipps | ^ | - | - | - | - |
| Kristian Einsweiler | ^ | - | - | - | - |
| Total | \$ 2,212,694.38 | 205,197.48 | 2,417,891.86 | | \$ 2,244,135.97 |

^ - Individual was not employed with MCCSD during this fiscal year.

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | |
|---|-------------------------------|------------------|------------------|--|-------------------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | Total |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>2,444,781.11</u> | <u>200,645.14</u> | <u>15,349.70</u> | <u>16,192.09</u> | <u>64,440.17</u> | <u>296,627.10</u> |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2013 (July 1, 2012 through June 30, 2013)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|----------------------|---------------|--|------------|--------------------------------------|------------------------------------|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Anita Micich | \$ 147,175.00 | 8,662.50 | 155,837.50 | 3.00% | \$ 160,512.63 |
| Thomas Jumper | 118,500.00 | 9,396.96 | 127,896.96 | 3.00% | 104,646.59 |
| Ramona Jeffrey | 140,000.00 | 9,396.96 | 149,396.96 | 3.00% | 133,864.83 |
| Randy Meyer | 61,800.00 | 9,396.96 | 71,196.96 | 3.00% | 62,156.12 |
| Hal Minear | 135,000.00 | 9,396.96 | 144,396.96 | 3.00% | 133,864.83 |
| Susan Deike | 53,705.00 | 9,396.96 | 63,101.96 | 3.00% | 49,520.03 |
| Jennifer Wilmarth | 36,801.00 | - | 36,801.00 | 3.00% | 30,757.08 |
| John Berg | 47,500.00 | 9,396.96 | 56,896.96 | 3.00% | 45,610.18 |
| Jerry Siglin | 92,700.00 | 9,396.96 | 102,096.96 | 3.00% | 93,034.31 |
| Thomas Novotney | 82,400.00 | 9,396.96 | 91,796.96 | 3.00% | 82,781.65 |
| Barbara Wells | 88,580.00 | 9,396.96 | 97,976.96 | ** | 97,976.96 |
| Julie Bigler | 39,217.00 | - | 39,217.00 | 3.00% | 35,663.67 |
| Don Teeter | 60,000.00 | 9,396.96 | 69,396.96 | 3.00% | 63,323.34 |
| Richard Huff | 63,036.00 | 9,396.96 | 72,432.96 | 3.00% | 72,275.65 |
| Mike Penca | 103,000.00 | 9,396.96 | 112,396.96 | 3.00% | 106,945.45 |
| Brooke Brunsvold | 72,500.00 | 9,396.96 | 81,896.96 | ** | 81,896.96 |
| Jeff Poppe | 30,900.00 | - | 30,900.00 | 0.00% | 30,900.00 |
| Lisa Christianson | 32,914.00 | - | 32,914.00 | 3.00% | 31,480.18 |
| Debra Wilson | 36,801.00 | - | 36,801.00 | 3.00% | 33,805.63 |
| Shelly Nelson | ^ | - | - | - | - |
| Kris Murphy | 40,065.00 | - | 40,065.00 | 3.00% | 38,815.47 |
| Kristi Penner | # | # | # | 3.00% | 30,900.00 |
| Dave Ciccetti | 82,157.00 | 9,396.96 | 91,553.96 | 3.00% | 90,627.38 |
| Kara Hutchison | 30,891.00 | - | 30,891.00 | 0.00% | 30,891.00 |
| Teresa Schlichting | ^ | - | - | - | - |
| Jodie Anderson | ^ | - | - | - | - |
| Doug Abbas | 54,848.00 | 9,396.96 | 64,244.96 | 3.00% | 62,156.12 |
| John Fritz | 57,680.00 | 9,396.96 | 67,076.96 | 3.00% | 65,551.66 |
| Kathryn Schladweiler | 110,416.00 | 9,396.96 | 119,812.96 | 3.00% | 117,539.78 |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | Total |
|---|-------------------------------|----------|----------|--|-----------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| 199,534.96 | 39,022.33 | 2,985.22 | 3,383.24 | 37,749.72 | 83,140.51 |
| 127,896.96 | 23,250.37 | 1,778.66 | 2,015.81 | - | 27,044.84 |
| 149,396.96 | 15,532.13 | 1,188.22 | 1,346.64 | 15,000.00 | 33,066.99 |
| 72,696.96 | 10,540.84 | 806.38 | 913.89 | - | 12,261.11 |
| 144,396.96 | 10,532.13 | 805.72 | 913.14 | 9,999.96 | 22,250.95 |
| 63,101.96 | 13,581.93 | 1,039.03 | 1,177.55 | 960.00 | 16,758.51 |
| 36,801.00 | 6,043.92 | 462.37 | 524.01 | 960.00 | 7,990.30 |
| 59,396.96 | 13,786.78 | 1,054.70 | 1,195.31 | - | 16,036.79 |
| 102,096.96 | 9,062.65 | 693.30 | 785.73 | - | 10,541.68 |
| 91,796.96 | 9,015.31 | 689.68 | 781.63 | - | 10,486.62 |
| 97,976.96 | - | - | - | - | - |
| 39,217.00 | 3,553.33 | 271.84 | 308.07 | 960.00 | 5,093.24 |
| 69,396.96 | 6,073.62 | 464.64 | 526.58 | - | 7,064.84 |
| 73,632.96 | 1,357.31 | 103.83 | 117.68 | - | 1,578.82 |
| 112,396.96 | 5,451.51 | 417.04 | 472.65 | - | 6,341.20 |
| 81,896.96 | - | - | - | - | - |
| 41,500.00 | 10,600.00 | 810.90 | 919.02 | - | 12,329.92 |
| 32,914.00 | 1,433.82 | 109.69 | 124.31 | 960.00 | 2,627.82 |
| 36,983.00 | 3,177.37 | 243.07 | 275.48 | 170.00 | 3,865.92 |
| - | - | - | - | - | - |
| 40,102.50 | 1,287.03 | 98.46 | 111.59 | 960.00 | 2,457.08 |
| 36,050.00 | 5,150.00 | 393.98 | 446.51 | - | 5,990.49 |
| 91,553.96 | 926.58 | 70.88 | 80.33 | - | 1,077.79 |
| 30,891.00 | - | - | - | 960.00 | 960.00 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 64,244.96 | 2,088.84 | 159.80 | 181.10 | - | 2,429.74 |
| 67,076.96 | 1,525.30 | 116.69 | 132.24 | - | 1,774.23 |
| 119,812.96 | 2,273.18 | 173.90 | 197.08 | - | 2,644.16 |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2013 (July 1, 2012 through June 30, 2013)

| Individual | | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|-------------------|---|--------------|--|------------|--------------------------------------|------------------------------------|
| | | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Amanda Sadler | ^ | - | - | - | - | - |
| Gary Van Hemert | | 106,275.00 | 9,396.96 | 115,671.96 | 3.00% | 113,604.00 |
| Jenna Sheriff | | 28,393.00 | - | 28,393.00 | 3.00% | 28,392.98 |
| Allison Stevenson | | 91,477.00 | 9,396.96 | 100,873.96 | 3.00% | 99,825.39 |
| Robert Hollinger | ^ | - | - | - | - | - |
| Allison Pattee | | 85,057.00 | 9,396.96 | 94,453.96 | 1.50% | 92,910.45 |
| Kassandra Drey | ^ | - | - | - | - | - |
| Carol Huff | | 37,650.00 | - | 37,650.00 | 3.00% | 37,478.05 |
| Leslie Behm | ^ | - | - | - | - | - |
| Kristy Wagner | ^ | - | - | - | - | - |
| Amy Dixon | ^ | - | - | - | - | - |
| Michael Carlson | ^ | - | - | - | - | - |
| Rena Trettin | ^ | - | - | - | - | - |
| Sue Hennagir | ^ | - | - | - | - | - |
| Cory Jennings | ^ | - | - | - | - | - |
| Krystal Bollinger | ^ | - | - | - | - | - |
| Jason Wedgebury | ^ | - | - | - | - | - |
| Dudley Humphrey | ^ | - | - | - | - | - |
| Victoria Davison | ^ | - | - | - | - | - |
| Susan Pecinovsky | ^ | - | - | - | - | - |
| Joshua Smith | ^ | - | - | - | - | - |
| Brandt Snakenburg | ^ | - | - | - | - | - |
| Blake Henely | ^ | - | - | - | - | - |
| Mallory Mitchell | ^ | - | - | - | - | - |
| Matthew McClemons | ^ | - | - | - | - | - |
| Lindsay Millsap | ^ | - | - | - | - | - |
| Dan Arjes | ^ | - | - | - | - | - |
| Jadie Meyer | ^ | - | - | - | - | - |
| Aaron Patrick | ^ | - | - | - | - | - |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2013 (July 1, 2012 through June 30, 2013)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|---------------------|---------------------|--|-------------------|---|---|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Dan Phipps | ^ | - | - | - | - |
| Kristian Einsweiler | ^ | - | - | - | - |
| Total | | \$ 2,167,438.00 | 196,601.70 | | \$ 2,259,708.37 |

^ - Individual was not employed with MCCSD during this fiscal year.

** - Individual was promoted to a new position at the beginning of this fiscal year.

- Service contract for this fiscal year could not be located.

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | Total |
|--|---------------------------------------|------------------|------------------|---|-------------------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>2,459,961.66</u> | <u>200,253.29</u> | <u>15,319.51</u> | <u>17,361.96</u> | <u>69,639.68</u> | <u>302,574.44</u> |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2014 (July 1, 2013 through June 30, 2014)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|----------------------|---------------|----------------------------------|------------|--------------------------------|------------------------------|
| | Base Salary | Dependent Health/Dental Coverage | Total | | |
| Anita Micich | \$ 171,539.00 | 9,431.00 | 180,970.00 | 2.50% | \$ 164,525.44 |
| Thomas Jumper | 120,860.00 | 9,431.00 | 130,291.00 | 2.50% | 107,262.75 |
| Ramona Jeffrey | 143,000.00 | 9,431.00 | 152,431.00 | 2.50% | 137,211.45 |
| Randy Meyer | 70,000.00 | 9,431.00 | 79,431.00 | 2.50% | 63,710.03 |
| Hal Minear | 143,000.00 | 9,431.00 | 152,431.00 | 2.50% | 137,211.45 |
| Susan Deike | 55,038.00 | 9,431.00 | 64,469.00 | 2.50% | 50,758.03 |
| Jennifer Wilmarth | 37,811.00 | - | 37,811.00 | 2.50% | 31,526.00 |
| John Berg | 50,000.00 | 9,431.00 | 59,431.00 | 2.50% | 46,750.44 |
| Jerry Siglin | 94,554.00 | 9,431.00 | 103,985.00 | 2.50% | 95,360.16 |
| Thomas Novotney | 84,048.00 | 9,431.00 | 93,479.00 | 2.50% | 84,851.19 |
| Barbara Wells | 92,123.00 | 9,431.00 | 101,554.00 | 2.50% | 100,426.38 |
| Julie Bigler | 40,227.00 | - | 40,227.00 | 2.50% | 36,555.26 |
| Don Teeter | 62,100.00 | 9,431.00 | 71,531.00 | 2.50% | 64,906.42 |
| Richard Huff | 70,000.00 | 9,431.00 | 79,431.00 | 2.50% | 74,082.54 |
| Mike Penca | 107,120.00 | 9,431.00 | 116,551.00 | ** | 116,551.00 |
| Brooke Brunsvold | 80,000.00 | 9,431.00 | 89,431.00 | 2.50% | 83,944.38 |
| Jeff Poppe | 32,000.00 | - | 32,000.00 | 2.50% | 31,672.50 |
| Lisa Christianson | 33,924.00 | - | 33,924.00 | 2.50% | 32,267.18 |
| Debra Wilson | 37,811.00 | - | 37,811.00 | 2.50% | 34,650.77 |
| Shelly Nelson | ^ - | - | - | - | - |
| Kris Murphy | 41,325.00 | - | 41,325.00 | 2.50% | 39,785.85 |
| Kristi Penner | 37,050.00 | - | 37,050.00 | 2.50% | 31,672.50 |
| Dave Ciccetti | 83,800.00 | 9,431.00 | 93,231.00 | 2.50% | 92,893.07 |
| Kara Hutchison | 31,891.00 | - | 31,891.00 | 2.50% | 31,865.78 |
| Teresa Schlichting | 57,000.00 | 9,431.00 | 66,431.00 | 0.00% | 66,431.00 |
| Jodie Anderson | ^ - | - | - | - | - |
| Doug Abbas | 56,219.00 | 9,431.00 | 65,650.00 | 2.50% | 63,710.03 |
| John Fritz | 59,122.00 | 9,431.00 | 68,553.00 | 2.50% | 67,190.45 |
| Kathryn Schladweiler | ^ - | - | - | - | - |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|----------|----------|-----------|--|-------|
| | Salary | FICA | IPERS | | | |
| 203,901.60 | 39,376.16 | 3,012.29 | 3,516.29 | 37,749.72 | 83,654.46 | |
| 132,041.00 | 24,778.25 | 1,895.55 | 2,212.70 | - | 28,886.50 | |
| 152,431.00 | 15,219.55 | 1,164.31 | 1,359.11 | 15,000.00 | 32,742.97 | |
| 80,931.01 | 17,220.98 | 1,317.42 | 1,537.83 | - | 20,076.23 | |
| 154,431.00 | 17,219.55 | 1,317.31 | 1,537.71 | 15,000.00 | 35,074.57 | |
| 64,469.00 | 13,710.97 | 1,048.90 | 1,224.39 | 960.00 | 16,944.26 | |
| 37,811.00 | 6,285.00 | 480.81 | 561.25 | 960.00 | 8,287.06 | |
| 59,431.00 | 12,680.56 | 970.08 | 1,132.37 | - | 14,783.01 | |
| 103,985.00 | 8,624.84 | 659.81 | 770.20 | - | 10,054.85 | |
| 93,486.80 | 8,635.61 | 660.63 | 771.16 | - | 10,067.40 | |
| 102,304.00 | 1,877.62 | 143.65 | 167.67 | - | 2,188.94 | |
| 40,227.00 | 3,671.74 | 280.90 | 327.89 | 960.00 | 5,240.53 | |
| 71,531.00 | 6,624.58 | 506.79 | 591.57 | - | 7,722.94 | |
| 80,631.01 | 6,548.47 | 500.98 | 584.78 | - | 7,634.23 | |
| 118,051.00 | 1,500.00 | 114.76 | 133.95 | - | 1,748.71 | |
| 89,431.00 | 5,486.62 | 419.74 | 489.95 | - | 6,396.31 | |
| 32,000.00 | 327.50 | 25.06 | 29.25 | - | 381.81 | |
| 33,924.00 | 1,656.82 | 126.76 | 147.95 | 960.00 | 2,891.53 | |
| 37,811.00 | 3,160.23 | 241.77 | 282.21 | 723.00 | 4,407.21 | |
| - | - | - | - | - | - | |
| 41,325.00 | 1,539.15 | 117.75 | 137.45 | 960.00 | 2,754.35 | |
| 37,050.00 | 5,377.50 | 411.39 | 480.21 | - | 6,269.10 | |
| 93,247.00 | 353.93 | 27.09 | 31.61 | - | 412.63 | |
| 31,991.00 | 125.22 | 9.60 | 11.18 | 960.00 | 1,106.00 | |
| 76,021.30 | 9,590.30 | 733.67 | 856.41 | 550.00 | 11,730.38 | |
| - | - | - | - | - | - | |
| 65,650.00 | 1,939.97 | 148.42 | 173.24 | - | 2,261.63 | |
| 68,553.00 | 1,362.55 | 104.24 | 121.68 | - | 1,588.47 | |
| - | - | - | - | - | - | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2014 (July 1, 2013 through June 30, 2014)

| Individual | | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|-------------------|---|--------------|--|------------|--------------------------------------|------------------------------------|
| | | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Amanda Sadler | ^ | - | - | - | - | - |
| Gary Van Hemert | ^ | - | - | - | - | - |
| Jenna Sheriff | | 28,893.00 | - | 28,893.00 | 2.50% | 29,102.80 |
| Allison Stevenson | | 93,306.00 | 9,431.00 | 102,737.00 | 2.50% | 102,321.02 |
| Robert Hollinger | ^ | - | - | - | - | - |
| Allison Pattee | ^ | - | - | - | - | - |
| Kassandra Drey | ^ | - | - | - | - | - |
| Carol Huff | | # | # | # | 2.50% | 38,415.01 |
| Leslie Behm | ^ | - | - | - | - | - |
| Kristy Wagner | ^ | - | - | - | - | - |
| Amy Dixon | ^ | - | - | - | - | - |
| Michael Carlson | ^ | - | - | - | - | - |
| Rena Trettin | | 19,695.00 | - | 19,695.00 | | 19,695.00 |
| Sue Hennagir | ^ | - | - | - | - | - |
| Cory Jennings | | 48,625.60 | - | 48,625.60 | 0.00% | 48,625.60 |
| Krystal Bollinger | ^ | - | - | - | - | - |
| Jason Wedgebury | ^ | - | - | - | - | - |
| Dudley Humphrey | ^ | - | - | - | - | - |
| Victoria Davison | ^ | - | - | - | - | - |
| Susan Pecinovsky | ^ | - | - | - | - | - |
| Joshua Smith | | 62,000.00 | 9,431.00 | 71,431.00 | 0.00% | 71,431.00 |
| Brandt Snakenburg | ^ | - | - | - | - | - |
| Blake Henely | ^ | - | - | - | - | - |
| Mallory Mitchell | ^ | - | - | - | - | - |
| Matthew McClemons | ^ | - | - | - | - | - |
| Lindsay Millsap | | 57,000.00 | 9,431.00 | 66,431.00 | 0.00% | 66,431.00 |
| Dan Arjes | | 70,000.00 | 9,431.00 | 79,431.00 | 0.00% | 79,431.00 |
| Jadie Meyer | ^ | - | - | - | - | - |
| Aaron Patrick | ^ | - | - | - | - | - |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|--------|--------|----------|--|-------|
| | Salary | FICA | IPERS | | | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 30,545.00 | 1,442.20 | 110.34 | 128.79 | 960.00 | 2,641.33 | |
| 102,737.00 | 415.98 | 31.83 | 37.15 | - | 484.96 | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 38,437.00 | 21.99 | 1.70 | 1.96 | - | 25.65 | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 19,755.60 | 60.60 | 4.65 | 5.41 | - | 70.66 | |
| - | - | - | - | - | - | |
| 48,918.13 | 292.53 | 22.39 | 26.12 | 1,200.00 | 1,541.04 | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 71,431.00 | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 66,431.00 | - | - | - | - | - | |
| 79,431.00 | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2014 (July 1, 2013 through June 30, 2014)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|---------------------|------------------------|--|---------------------|---|---|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Dan Phipps | ^ | - | - | - | - |
| Kristian Einsweiler | 57,000.00 | 9,431.00 | 66,431.00 | 0.00% | 66,431.00 |
| Total | <u>\$ 2,328,081.60</u> | <u>216,913.00</u> | <u>2,544,994.60</u> | | <u>\$ 2,409,655.48</u> |

^ - Individual was not employed with MCCSD during this fiscal year.

** - Individual was promoted to a new position at the beginning of this fiscal year.

- Service contract for this fiscal year could not be located.

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | Total |
|--|---------------------------------------|------------------|------------------|---|-------------------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| - | - | - | - | - | - |
| 66,431.00 | - | - | - | - | - |
| <u>2,626,782.45</u> | <u>217,126.97</u> | <u>16,610.59</u> | <u>19,389.44</u> | <u>76,942.72</u> | <u>330,069.72</u> |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2015 (July 1, 2014 through June 30, 2015)

| Individual | <u>Per Contract</u> | | | | Calculated Authorized Salary |
|----------------------|---------------------|-----------------------------------|------------|--------------------------------|------------------------------|
| | Base Salary | Dependent Health/ Dental Coverage | Total | Authorized Percentage Increase | |
| Anita Micich | \$ 171,539.00 | 9,438.60 | 180,977.60 | 0.00% | 164,525.44 |
| Thomas Jumper | 120,860.00 | 9,438.60 | 130,298.60 | 0.00% | 107,262.75 |
| Ramona Jeffrey | 143,000.00 | 9,438.60 | 152,438.60 | 0.00% | 137,211.45 |
| Randy Meyer | 72,000.00 | 9,438.60 | 81,438.60 | 2.00% | 64,984.23 |
| Hal Minear | 143,000.00 | 9,438.60 | 152,438.60 | 0.00% | 137,211.45 |
| Susan Deike | 55,038.00 | 9,438.60 | 64,476.60 | 0.00% | 50,758.03 |
| Jennifer Wilmarth | 42,821.00 | - | 42,821.00 | 0.00% | 31,526.00 |
| John Berg | 52,500.00 | 9,438.60 | 61,938.60 | 2.00% | 47,685.45 |
| Jerry Siglin | 94,554.00 | 9,438.60 | 103,992.60 | 0.00% | 95,360.16 |
| Thomas Novotney | 84,048.00 | 9,438.60 | 93,486.60 | 0.00% | 84,851.19 |
| Barbara Wells | 92,123.00 | 9,438.60 | 101,561.60 | 0.00% | 100,426.38 |
| Julie Bigler | 41,100.00 | - | 41,100.00 | 0.00% | 36,655.26 |
| Don Teeter | 63,350.00 | 9,438.60 | 72,788.60 | 2.00% | 66,204.55 |
| Richard Huff | 72,000.00 | 9,438.60 | 81,438.60 | 2.00% | 75,564.19 |
| Mike Penca | 107,120.00 | 9,438.60 | 116,558.60 | 0.00% | 116,551.00 |
| Brooke Brunsvold | 80,000.00 | 9,438.60 | 89,438.60 | 0.00% | 83,944.38 |
| Jeff Poppe | 32,750.00 | - | 32,750.00 | 0.00% | 31,672.50 |
| Lisa Christianson | 33,924.00 | - | 33,924.00 | 0.00% | 32,267.18 |
| Debra Wilson | 38,500.00 | - | 38,500.00 | 0.00% | 34,650.77 |
| Shelly Nelson | ^ - | - | - | - | - |
| Kris Murphy | 41,325.00 | - | 41,325.00 | 0.00% | 39,785.85 |
| Kristi Penner | ^ - | - | - | - | - |
| Dave Ciccetti | 83,800.00 | 9,438.60 | 93,238.60 | 0.00% | 92,893.07 |
| Kara Hutchison | 33,800.00 | - | 33,800.00 | 0.00% | 31,965.78 |
| Teresa Schlichting | 57,000.00 | 9,438.60 | 66,438.60 | 0.00% | 66,431.00 |
| Jodie Anderson | ^ - | - | - | - | - |
| Doug Abbas | 56,219.00 | 9,438.60 | 65,657.60 | 0.00% | 63,710.03 |
| John Fritz | 60,000.00 | 9,438.60 | 69,438.60 | 2.00% | 68,534.26 |
| Kathryn Schladweiler | ^ - | - | - | - | - |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|----------|----------|-----------|--|-------|
| | Salary | FICA | IPERS | | | |
| 203,258.60 | 38,733.16 | 2,963.10 | 3,458.87 | 37,749.72 | 82,904.85 | |
| 131,798.60 | 24,535.85 | 1,877.00 | 2,191.05 | - | 28,603.90 | |
| 152,438.60 | 15,227.15 | 1,164.89 | 1,359.79 | 15,000.00 | 32,751.83 | |
| 82,938.60 | 17,954.37 | 1,373.52 | 1,603.33 | - | 20,931.22 | |
| 154,438.60 | 17,227.15 | 1,317.90 | 1,538.38 | 15,000.00 | 35,083.43 | |
| 64,476.60 | 13,718.57 | 1,049.48 | 1,225.07 | 960.00 | 16,953.12 | |
| 42,821.00 | 11,295.00 | 864.08 | 1,008.64 | 960.00 | 14,127.72 | |
| 61,938.60 | 14,253.15 | 1,090.38 | 1,272.81 | - | 16,616.34 | |
| 103,992.60 | 8,632.44 | 660.39 | 770.88 | - | 10,063.71 | |
| 93,486.60 | 8,635.41 | 660.62 | 771.14 | - | 10,067.17 | |
| 102,311.60 | 1,885.22 | 144.23 | 168.35 | - | 2,197.80 | |
| 41,200.00 | 4,544.74 | 347.68 | 405.85 | 960.00 | 6,258.27 | |
| 72,788.60 | 6,584.05 | 503.69 | 587.96 | - | 7,675.70 | |
| 82,638.60 | 7,074.41 | 541.21 | 631.74 | - | 8,247.36 | |
| 118,058.60 | 1,507.60 | 115.34 | 134.63 | - | 1,757.57 | |
| 89,438.60 | 5,494.22 | 420.32 | 490.63 | - | 6,405.17 | |
| 32,183.18 | 510.68 | 39.08 | 45.60 | - | 595.36 | |
| 33,924.00 | 1,656.82 | 126.76 | 147.95 | 960.00 | 2,891.53 | |
| 38,500.00 | 3,849.23 | 294.48 | 343.74 | 960.00 | 5,447.45 | |
| - | - | - | - | - | - | |
| 41,325.00 | 1,539.15 | 117.75 | 137.45 | 960.00 | 2,754.35 | |
| - | - | - | - | - | - | |
| 93,238.60 | 345.53 | 26.44 | 30.86 | - | 402.83 | |
| 33,900.00 | 1,934.22 | 147.98 | 172.73 | 960.00 | 3,214.93 | |
| 66,438.60 | 7.60 | 0.59 | 0.68 | - | 8.87 | |
| - | - | - | - | - | - | |
| 65,657.60 | 1,947.57 | 149.00 | 173.92 | - | 2,270.49 | |
| 69,438.60 | 904.34 | 69.19 | 80.76 | - | 1,054.29 | |
| - | - | - | - | - | - | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2015 (July 1, 2014 through June 30, 2015)

| Individual | | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|-------------------|---|--------------|-----------------------------------|------------|--------------------------------|------------------------------|
| | | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Amanda Sadler | ^ | - | - | - | - | - |
| Gary Van Hemert | ^ | - | - | - | - | - |
| Jenna Sheriff | | 28,893.00 | - | 28,893.00 | 0.00% | 6,063.08 |
| Allison Stevenson | | 93,306.00 | 9,438.60 | 102,744.60 | 0.00% | 102,321.02 |
| Robert Hollinger | ^ | - | - | - | - | - |
| Allison Pattee | ^ | - | - | - | - | - |
| Kassandra Drey | ^ | - | - | - | - | - |
| Carol Huff | | 39,000.00 | - | 39,000.00 | 0.00% | 38,415.01 |
| Leslie Behm | | 17,550.00 | - | 17,550.00 | 0.00% | 17,550.00 |
| Kristy Wagner | ^ | - | - | - | - | - |
| Amy Dixon | ^ | - | - | - | - | - |
| Michael Carlson | ^ | - | - | - | - | - |
| Rena Trettin | | 33,761.04 | - | 33,761.04 | 0.00% | 33,761.04 |
| Sue Hennagir | ^ | - | - | - | - | - |
| Cory Jennings | | 48,625.60 | - | 48,625.60 | 0.00% | 48,625.60 |
| Krystal Bollinger | ^ | - | - | - | - | - |
| Jason Wedgebury | ^ | - | - | - | - | - |
| Dudley Humphrey | ^ | - | - | - | - | - |
| Victoria Davison | ^ | - | - | - | - | - |
| Susan Pecinovsky | ^ | - | - | - | - | - |
| Joshua Smith | | 63,250.00 | 9,438.60 | 72,688.60 | 2.00% | 72,859.62 |
| Brandt Snakenburg | ^ | - | - | - | - | - |
| Blake Henely | ^ | - | - | - | - | - |
| Mallory Mitchell | ^ | - | - | - | - | - |
| Matthew McClemons | ^ | - | - | - | - | - |
| Lindsay Millsap | | 75,000.00 | 9,438.60 | 84,438.60 | ** | 84,438.60 |
| Dan Arjes | | 70,000.00 | 9,438.60 | 79,438.60 | 0.00% | 79,431.00 |
| Jadie Meyer | ^ | - | - | - | - | - |
| Aaron Patrick | ^ | - | - | - | - | - |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | Total |
|---|-------------------------------|--------|--------|--|----------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 6,412.64 | 349.56 | 26.75 | 31.22 | 240.00 | 647.53 |
| 102,744.60 | 423.58 | 32.41 | 37.83 | - | 493.82 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 39,000.00 | 584.99 | 44.77 | 52.24 | - | 682.00 |
| 20,268.75 | 2,718.75 | 208.00 | 242.78 | 540.00 | 3,709.53 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 34,822.04 | 1,061.00 | 81.18 | 94.75 | 720.00 | 1,956.93 |
| - | - | - | - | - | - |
| 48,625.60 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 73,347.48 | 487.86 | 37.33 | 43.57 | - | 568.76 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 84,438.60 | - | - | - | - | - |
| 79,438.60 | 7.60 | 0.59 | 0.68 | - | 8.87 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2015 (July 1, 2014 through June 30, 2015)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|---------------------|------------------------|--|---------------------|---|---|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Dan Phipps | ^ | - | - | - | - |
| Kristian Einsweiler | 57,000.00 | 9,438.60 | 66,438.60 | 0.00% | 66,431.00 |
| Total | <u>\$ 2,398,756.64</u> | <u>217,087.80</u> | <u>2,615,844.44</u> | | <u>\$ 2,412,528.32</u> |

^ - Individual was not employed with MCCSD during this fiscal year.

** - Individual was promoted to a new position at the beginning of this fiscal year.

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | Total |
|--|---------------------------------------|------------------|------------------|---|-------------------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| - | - | - | - | - | - |
| 66,438.60 | 7.60 | 0.59 | 0.68 | - | 8.87 |
| <u>2,628,166.89</u> | <u>215,638.57</u> | <u>16,496.72</u> | <u>19,256.56</u> | <u>75,969.72</u> | <u>327,361.57</u> |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2016 (July 1, 2015 through June 30, 2016)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|--------------------|---------------|--|------------|--------------------------------------|------------------------------------|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Anita Micich | \$ 192,985.00 | 9,438.60 | 202,423.60 | 2.80% | \$ 169,132.15 |
| Thomas Jumper | 125,000.00 | 9,438.60 | 134,438.60 | 2.80% | 110,266.11 |
| Ramona Jeffrey | ^ - | - | - | - | - |
| Randy Meyer | 75,000.00 | 9,438.60 | 84,438.60 | 2.80% | 66,803.78 |
| Hal Minear | ^ - | - | - | - | - |
| Susan Deike | # | # | # | 2.80% | 52,179.26 |
| Jennifer Wilmarth | 44,407.00 | - | 44,407.00 | 2.80% | 32,408.73 |
| John Berg | 65,000.00 | 9,438.60 | 74,438.60 | 2.80% | 76,522.88 |
| Jerry Siglin | 96,445.00 | 9,438.60 | 105,883.60 | 2.80% | 98,030.25 |
| Thomas Novotney | 86,359.00 | 9,438.60 | 95,797.60 | 2.80% | 87,227.02 |
| Barbara Wells | 94,656.00 | 9,438.60 | 104,094.60 | 2.80% | 103,238.32 |
| Julie Bigler | 42,628.00 | - | 42,628.00 | 2.80% | 37,681.61 |
| Don Teeter | 64,950.00 | 9,438.60 | 74,388.60 | 2.80% | 68,058.28 |
| Richard Huff | 75,000.00 | 9,438.60 | 84,438.60 | 2.80% | 77,679.99 |
| Mike Penca | 125,000.00 | 9,438.60 | 134,438.60 | 2.80% | 119,814.43 |
| Brooke Brunsvold | 82,200.00 | 9,438.60 | 91,638.60 | 2.80% | 86,294.83 |
| Jeff Poppe | 37,068.75 | - | 37,068.75 | 2.80% | 32,559.33 |
| Lisa Christianson | 34,941.00 | - | 34,941.00 | 2.80% | 33,170.66 |
| Debra Wilson | 39,924.00 | - | 39,924.00 | 2.80% | 35,620.99 |
| Shelly Nelson | ^ - | - | - | - | - |
| Kris Murphy | 42,437.00 | - | 42,437.00 | 2.80% | 40,899.86 |
| Kristi Penner | ^ - | - | - | - | - |
| Dave Ciccetti | 86,105.00 | 9,438.60 | 95,543.60 | 2.80% | 95,494.07 |
| Kara Hutchison | 34,814.00 | - | 34,814.00 | 2.80% | 32,960.82 |
| Teresa Schlichting | 70,000.00 | 9,438.60 | 79,438.60 | ** | 79,438.60 |
| Jodie Anderson | 76,000.00 | 9,438.60 | 85,438.60 | 0.00% | 85,438.60 |
| Doug Abbas | 67,500.00 | 9,438.60 | 76,938.60 | ** | 76,938.60 |
| John Fritz | 61,500.00 | 9,438.60 | 70,938.60 | 2.80% | 70,453.22 |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | Total |
|---|-------------------------------|----------|----------|--|-----------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| 208,423.60 | 39,291.45 | 3,005.80 | 3,508.73 | 37,749.72 | 83,555.70 |
| 134,438.60 | 24,172.49 | 1,849.20 | 2,158.60 | - | 28,180.29 |
| - | - | - | - | - | - |
| 84,438.60 | 17,634.82 | 1,349.06 | 1,574.79 | - | 20,558.67 |
| - | - | - | - | - | - |
| 66,347.60 | 14,168.34 | 1,083.88 | 1,265.23 | 960.00 | 17,477.45 |
| 44,427.00 | 12,018.27 | 919.40 | 1,073.23 | 960.00 | 14,970.90 |
| 84,438.60 | 7,915.72 | 605.56 | 706.87 | - | 9,228.15 |
| 105,883.60 | 7,853.35 | 600.78 | 701.30 | - | 9,155.43 |
| 95,797.60 | 8,570.58 | 655.65 | 765.35 | - | 9,991.58 |
| 104,094.60 | 856.28 | 65.51 | 76.47 | - | 998.26 |
| 42,628.00 | 4,946.39 | 378.41 | 441.71 | 960.00 | 6,726.51 |
| 74,388.60 | 6,330.32 | 484.27 | 565.30 | - | 7,379.89 |
| 85,638.60 | 7,958.61 | 608.84 | 710.70 | - | 9,278.15 |
| 134,438.60 | 14,624.17 | 1,118.75 | 1,305.94 | - | 17,048.86 |
| 91,638.60 | 5,343.77 | 408.80 | 477.20 | - | 6,229.77 |
| 39,491.57 | 6,932.24 | 530.32 | 619.05 | - | 8,081.61 |
| 34,941.00 | 1,770.34 | 135.43 | 158.09 | 960.00 | 3,023.86 |
| 39,924.00 | 4,303.01 | 329.18 | 384.26 | 960.00 | 5,976.45 |
| - | - | - | - | - | - |
| 42,437.00 | 1,537.14 | 117.59 | 137.27 | 960.00 | 2,752.00 |
| - | - | - | - | - | - |
| 95,543.60 | 49.53 | 3.79 | 4.42 | - | 57.74 |
| 34,914.00 | 1,953.18 | 149.42 | 174.42 | 960.00 | 3,237.02 |
| 79,438.60 | - | - | - | - | - |
| 89,438.60 | 4,000.00 | 306.00 | 357.20 | - | 4,663.20 |
| 76,938.60 | - | - | - | - | - |
| 70,938.60 | 485.38 | 37.13 | 43.34 | - | 565.85 |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2016 (July 1, 2015 through June 30, 2016)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|------------------------|---------------------|--|--------------|---|---|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Kathryn Schladweiler ^ | - | - | - | - | - |
| Amanda Sadler ^ | - | - | - | - | - |
| Gary Van Hemert ^ | - | - | - | - | - |
| Jenna Sheriff ^ | - | - | - | - | - |
| Allison Stevenson | 95,872.00 | 9,438.60 | 105,310.60 | 2.80% | 105,186.01 |
| Robert Hollinger ^ | - | - | - | - | - |
| Allison Pattee ^ | - | - | - | - | - |
| Kassandra Drey ^ | - | - | - | - | - |
| Carol Huff | 39,975.00 | - | 39,975.00 | 2.80% | 39,490.63 |
| Leslie Behm | 31,224.00 | - | 31,224.00 | 0.00% | 31,224.00 |
| Kristy Wagner ^ | - | - | - | - | - |
| Amy Dixon ^ | - | - | - | - | - |
| Michael Carlson ^ | - | - | - | - | - |
| Rena Trettin | 33,991.00 | - | 33,991.00 | 2.80% | 34,706.35 |
| Sue Hennagir | 42,647.75 | - | 42,647.75 | 0.00% | 42,647.75 |
| Cory Jennings | 49,598.11 | - | 49,598.11 | 2.00% | 49,598.11 |
| Krystal Bollinger ^ | - | - | - | - | - |
| Jason Wedgebury ^ | - | - | - | - | - |
| Dudley Humphrey ^ | - | - | - | - | - |
| Victoria Davison ^ | - | - | - | - | - |
| Susan Pecinovsky ^ | - | - | - | - | - |
| Joshua Smith ^ | - | - | - | - | - |
| Brandt Snakenburg ^ | - | - | - | - | - |
| Blake Henely ^ | - | - | - | - | - |
| Mallory Mitchell ^ | - | - | - | - | - |
| Matthew McClemons ^ | - | - | - | - | - |
| Lindsay Millsap | 77,063.00 | 9,438.60 | 86,501.60 | 2.80% | 86,802.88 |
| Dan Arjes | 71,925.00 | 9,438.60 | 81,363.60 | 2.80% | 81,655.07 |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|----------|----------|--------|--|-------|
| | Salary | FICA | IPERS | | | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 105,310.60 | 124.59 | 9.53 | 11.13 | - | 145.25 | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 39,975.00 | 484.37 | 37.06 | 43.25 | - | 564.68 | |
| 29,532.68 | (1,691.32) | (129.38) | (151.03) | 900.00 | (1,071.73) | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 33,991.00 | (715.35) | (54.71) | (63.88) | 960.00 | 126.06 | |
| 42,647.75 | - | - | - | 960.00 | 960.00 | |
| 49,598.11 | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 86,501.60 | (301.28) | (23.04) | (26.90) | - | (351.22) | |
| 81,363.60 | (291.47) | (22.28) | (26.03) | - | (339.78) | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2016 (July 1, 2015 through June 30, 2016)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|---------------------|------------------------|--|---------------------|---|---|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Jadie Meyer | 75,000.00 | 9,438.60 | 84,438.60 | 0.00% | 84,438.60 |
| Aaron Patrick | ^ | - | - | - | - |
| Dan Phipps | ^ | - | - | - | - |
| Kristian Einsweiler | ^ | - | - | - | - |
| Total | \$ 2,237,215.61 | 188,772.00 | 2,425,987.61 | | \$ 2,324,061.79 |

^ - Individual was not employed with MCCSD during this fiscal year.

** - Individual was promoted to a new position at the beginning of this fiscal year.

- Service contract for this fiscal year could not be located.

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | Total |
|--|---------------------------------------|------------------|------------------|---|-------------------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| 84,438.60 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>2,514,386.71</u> | <u>190,324.92</u> | <u>14,559.95</u> | <u>16,996.01</u> | <u>47,289.72</u> | <u>269,170.60</u> |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2017 (July 1, 2016 through June 30, 2017)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|--------------------|--------------|--|------------|--------------------------------------|------------------------------------|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Anita Micich | ^ \$ - | - | - | - | \$ - |
| Thomas Jumper | ^ - | - | - | - | - |
| Ramona Jeffrey | ^ - | - | - | - | - |
| Randy Meyer | 77,250.00 | 9,438.60 | 86,688.60 | 3.00% | 68,807.90 |
| Hal Minear | ^ - | - | - | - | - |
| Susan Deike | 58,591.00 | 9,438.60 | 68,029.60 | 3.00% | 53,744.63 |
| Jennifer Wilmarth | 45,874.00 | - | 45,874.00 | 3.00% | 33,380.99 |
| John Berg | 82,250.00 | 9,438.60 | 91,688.60 | 3.00% | 78,818.57 |
| Jerry Siglin | 99,338.00 | 9,438.60 | 108,776.60 | 3.00% | 100,971.16 |
| Thomas Novotney | ^ - | - | - | - | - |
| Barbara Wells | 97,496.00 | 9,438.60 | 106,934.60 | 3.00% | 106,335.47 |
| Julie Bigler | 43,896.00 | - | 43,896.00 | 3.00% | 38,812.05 |
| Don Teeter | 66,899.00 | 9,438.60 | 76,337.60 | 3.00% | 70,100.03 |
| Richard Huff | 77,250.00 | 9,438.60 | 86,688.60 | 3.00% | 80,010.39 |
| Mike Penca | 163,000.00 | 9,438.60 | 172,438.60 | ** | 172,438.60 |
| Brooke Brunsvold | 84,666.00 | 9,438.60 | 94,104.60 | 3.00% | 88,883.67 |
| Jeff Poppe | 41,786.00 | - | 41,786.00 | 3.00% | 33,536.11 |
| Lisa Christianson | 36,128.00 | - | 36,128.00 | 3.00% | 34,165.78 |
| Debra Wilson | 41,256.00 | - | 41,256.00 | 3.00% | 36,689.62 |
| Shelly Nelson | ^ - | - | - | - | - |
| Kris Murphy | 43,695.00 | - | 43,695.00 | 3.00% | 42,126.85 |
| Kristi Penner | ^ - | - | - | - | - |
| Dave Ciccetti | 88,688.00 | 9,438.60 | 98,126.60 | 3.00% | 98,358.90 |
| Kara Hutchison | 35,858.00 | - | 35,858.00 | 3.00% | 33,949.64 |
| Teresa Schlichting | 80,000.00 | 9,438.60 | 89,438.60 | ** | 89,438.60 |
| Jodie Anderson | 87,500.00 | 9,438.60 | 96,938.60 | 3.00% | 92,121.76 |
| Doug Abbas | 69,525.00 | 9,438.60 | 78,963.60 | 3.00% | 79,246.76 |
| John Fritz | 63,345.00 | 9,438.60 | 72,783.60 | 3.00% | 72,566.82 |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|----------|----------|----------|--|-------|
| | Salary | FICA | IPERS | | | |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 86,688.60 | 17,880.70 | 1,367.87 | 1,596.75 | - | 20,845.32 | |
| - | - | - | - | - | - | - |
| 68,509.60 | 14,764.97 | 1,129.52 | 1,318.51 | 960.00 | 18,173.00 | |
| 52,586.63 | 19,205.64 | 1,469.23 | 1,715.06 | 960.00 | 23,349.93 | |
| 92,168.60 | 13,350.03 | 1,021.28 | 1,192.16 | - | 15,563.47 | |
| 108,856.60 | 7,885.44 | 603.24 | 704.17 | - | 9,192.85 | |
| - | - | - | - | - | - | - |
| 107,414.60 | 1,079.13 | 82.55 | 96.37 | - | 1,258.05 | |
| 50,493.91 | 11,681.86 | 893.66 | 1,043.19 | 960.00 | 14,578.71 | |
| 76,777.60 | 6,677.57 | 510.83 | 596.31 | - | 7,784.71 | |
| 87,888.60 | 7,878.21 | 602.69 | 703.52 | - | 9,184.42 | |
| 172,918.60 | 480.00 | 36.72 | 42.86 | 5,000.04 | 5,559.62 | |
| 94,144.60 | 5,260.93 | 402.46 | 469.80 | - | 6,133.19 | |
| 41,931.11 | 8,395.00 | 642.22 | 749.67 | - | 9,786.89 | |
| 40,624.13 | 6,458.35 | 494.06 | 576.73 | 960.00 | 8,489.14 | |
| 41,307.03 | 4,617.41 | 353.23 | 412.33 | 960.00 | 6,342.97 | |
| - | - | - | - | - | - | - |
| 43,724.30 | 1,597.45 | 122.20 | 142.65 | 960.00 | 2,822.30 | |
| - | - | - | - | - | - | - |
| 98,606.60 | 247.70 | 18.95 | 22.12 | - | 288.77 | |
| 35,866.87 | 1,917.23 | 146.67 | 171.21 | 960.00 | 3,195.11 | |
| 89,918.60 | 480.00 | 36.72 | 42.86 | - | 559.58 | |
| 97,628.60 | 5,506.84 | 421.28 | 491.76 | - | 6,419.88 | |
| 79,003.60 | (243.16) | (18.59) | (21.71) | - | (283.46) | |
| 73,263.60 | 696.78 | 53.31 | 62.22 | - | 812.31 | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2017 (July 1, 2016 through June 30, 2017)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary | |
|----------------------|---------------------|--|--------------|---|---|------------|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | | |
| Kathryn Schladweiler | ^ | - | - | - | - | |
| Amanda Sadler | ^ | - | - | - | - | |
| Gary Van Hemert | ^ | - | - | - | - | |
| Jenna Sheriff | ^ | - | - | - | - | |
| Allison Stevenson | | 98,748.00 | 9,438.60 | 108,186.60 | 3.00% | 108,341.59 |
| Robert Hollinger | ^ | - | - | - | - | |
| Allison Pattee | ^ | - | - | - | - | |
| Kassandra Drey | | 55,206.50 | - | 55,206.50 | 0.00% | 55,206.50 |
| Carol Huff | | 41,174.00 | - | 41,174.00 | 3.00% | 40,675.34 |
| Leslie Behm | | 25,487.28 | - | 25,487.28 | 0.00% | 25,487.28 |
| Kristy Wagner | ^ | - | - | - | - | |
| Amy Dixon | ^ | - | - | - | - | |
| Michael Carlson | ^ | - | - | - | - | |
| Rena Trettin | | 35,011.00 | - | 35,011.00 | 3.00% | 17,873.77 |
| Sue Hennagir | | 39,025.00 | - | 39,025.00 | 3.00% | 39,040.61 |
| Cory Jennings | | 51,086.00 | - | 51,086.00 | 3.00% | 51,086.06 |
| Krystal Bollinger | ^ | - | - | - | - | |
| Jason Wedgebury | ^ | - | - | - | - | |
| Dudley Humphrey | ^ | - | - | - | - | |
| Victoria Davison | ^ | - | - | - | - | |
| Susan Pecinovsky | | 125,000.00 | 9,438.60 | 134,438.60 | 0.00% | 134,438.60 |
| Joshua Smith | ^ | - | - | - | - | |
| Brandt Snakenburg | | 67,500.00 | 8,652.05 | 76,152.05 | 0.00% | 76,152.05 |
| Blake Henely | | 66,000.00 | 8,652.05 | 74,652.05 | 0.00% | 74,652.05 |
| Mallory Mitchell | | 12,101.40 | - | 12,101.40 | 0.00% | 12,101.40 |
| Matthew McClemons | ^ | - | - | - | - | |
| Lindsay Millsap | | 80,000.00 | 9,438.60 | 89,438.60 | 3.00% | 89,406.97 |
| Dan Arjes | | 75,000.00 | 9,438.60 | 84,438.60 | 3.00% | 84,104.72 |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|--------|---------|----------|--|-------|
| | Salary | FICA | IPERS | | | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 108,666.60 | 325.01 | 24.87 | 29.02 | - | 378.90 | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 55,584.73 | 378.23 | 28.93 | 33.78 | 3,600.00 | 4,040.94 | |
| 41,248.25 | 572.91 | 43.83 | 51.16 | - | 667.90 | |
| 25,487.28 | - | - | - | 720.00 | 720.00 | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 17,758.75 | (115.02) | (8.79) | (10.27) | 480.00 | 345.92 | |
| 39,068.45 | 27.84 | 2.13 | 2.49 | 960.00 | 992.46 | |
| 51,086.00 | (0.06) | - | - | - | (0.06) | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 134,918.60 | 480.00 | 36.72 | 42.86 | - | 559.58 | |
| - | - | - | - | - | - | |
| 76,592.05 | 440.00 | 33.66 | 39.29 | - | 512.95 | |
| 75,092.05 | 440.00 | 33.66 | 39.29 | - | 512.95 | |
| 12,101.40 | - | - | - | 320.00 | 320.00 | |
| - | - | - | - | - | - | |
| 89,918.60 | 511.63 | 39.14 | 45.69 | - | 596.46 | |
| 84,558.60 | 453.88 | 34.72 | 40.53 | - | 529.13 | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
for Fiscal Year 2017 (July 1, 2016 through June 30, 2017)

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|---------------------|------------------------|--|---------------------|---|---|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Jadie Meyer | 105,000.00 | 9,438.60 | 114,438.60 | ** | 114,438.60 |
| Aaron Patrick | ^ | - | - | - | - |
| Dan Phipps | ^ | - | - | - | - |
| Kristian Einsweiler | ^ | - | - | - | - |
| Total | \$ 2,360,630.18 | 196,637.50 | 2,557,267.68 | | \$ 2,427,509.84 |

^ - Individual was not employed with MCCSD during this fiscal year.

** - Individual was promoted to a new position at the beginning of this fiscal year.

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | Total |
|--|---------------------------------------|------------------|------------------|---|-------------------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| 114,558.60 | 120.00 | 9.18 | 10.72 | - | 139.90 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>2,566,962.34</u> | <u>139,452.50</u> | <u>10,668.15</u> | <u>12,453.10</u> | <u>17,800.04</u> | <u>180,373.79</u> |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
July 1, 2017 through August 30, 2017

| Individual | | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|--------------------|---|--------------|--|------------|--------------------------------------|------------------------------------|
| | | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Anita Micich | ^ | \$ - | - | - | - | \$ - |
| Thomas Jumper | ^ | - | - | - | - | - |
| Ramona Jeffrey | ^ | - | - | - | - | - |
| Randy Meyer | | 78,800.00 | 9,438.60 | 88,238.60 | 2.00% | 11,697.34 |
| Hal Minear | ^ | - | - | - | - | - |
| Susan Deike | | 60,056.00 | 9,438.60 | 69,494.60 | 2.50% | 9,181.38 |
| Jennifer Wilmarth | | 47,006.53 | - | 47,006.53 | 0.00% | 5,563.50 |
| John Berg | ^ | - | - | - | - | - |
| Jerry Siglin | | 101,300.00 | 9,438.60 | 110,738.60 | 2.00% | 17,165.10 |
| Thomas Novotney | ^ | - | - | - | - | - |
| Barbara Wells | | 99,400.00 | 9,438.60 | 108,838.60 | 2.00% | 18,077.03 |
| Julie Bigler | | 45,138.68 | - | 45,138.68 | 0.00% | 6,468.68 |
| Don Teeter | | 68,240.00 | 9,438.60 | 77,678.60 | 2.00% | 11,917.00 |
| Richard Huff | | 78,800.00 | 9,438.60 | 88,238.60 | 2.00% | 13,601.77 |
| Mike Penca | ^ | - | - | - | - | - |
| Brooke Brunsvold | | 86,400.00 | 9,438.60 | 95,838.60 | 2.00% | 15,110.22 |
| Jeff Poppe | | 42,827.20 | - | 42,827.20 | 2.50% | 5,729.09 |
| Lisa Christianson | | 37,014.26 | - | 37,014.26 | 0.00% | 5,694.30 |
| Debra Wilson | | 42,257.18 | - | 42,257.18 | 0.00% | 6,114.94 |
| Shelly Nelson | ^ | - | - | - | - | - |
| Kris Murphy | | 44,909.96 | - | 44,909.96 | 0.00% | 7,021.14 |
| Kristi Penner | ^ | - | - | - | - | - |
| Dave Ciccetti | | 90,500.00 | 9,438.60 | 99,938.60 | 2.00% | 16,721.01 |
| Kara Hutchison | | 36,979.99 | - | 36,979.99 | 0.00% | 5,658.27 |
| Teresa Schlichting | | 81,600.00 | 9,438.60 | 91,038.60 | 2.00% | 15,204.56 |
| Jodie Anderson | ^ | - | - | - | - | - |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | MCCSD Contributions to TSA Account | Total |
|---|-------------------------------|--------|--------|--------|--|-------|
| | Salary | FICA | IPERS | | | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 14,706.44 | 3,009.10 | 230.20 | 268.71 | - | 3,508.01 | |
| - | - | - | - | - | - | |
| 11,662.44 | 2,481.06 | 189.81 | 221.56 | 160.00 | 3,052.43 | |
| 8,776.26 | 3,212.76 | 245.78 | 286.90 | 160.00 | 3,905.44 | |
| - | - | - | - | - | - | |
| 18,536.44 | 1,371.34 | 104.91 | 122.46 | - | 1,598.71 | |
| - | - | - | - | - | - | |
| 18,219.76 | 142.73 | 10.92 | 12.75 | - | 166.40 | |
| 7,700.69 | 1,232.01 | 94.25 | 110.02 | 160.00 | 1,596.28 | |
| 13,026.44 | 1,109.44 | 84.87 | 99.07 | - | 1,293.38 | |
| 14,986.44 | 1,384.67 | 105.93 | 123.65 | - | 1,614.25 | |
| - | - | - | - | - | - | |
| 16,053.10 | 942.88 | 72.13 | 84.20 | - | 1,099.21 | |
| 7,241.03 | 1,511.94 | 115.66 | 135.02 | - | 1,762.62 | |
| 6,481.88 | 787.58 | 60.25 | 70.33 | 160.00 | 1,078.16 | |
| 7,328.63 | 1,213.69 | 92.85 | 108.38 | 160.00 | 1,574.92 | |
| - | - | - | - | - | - | |
| 7,524.79 | 503.65 | 38.53 | 44.98 | 160.00 | 747.16 | |
| - | - | - | - | - | - | |
| 16,736.44 | 15.43 | 1.18 | 1.38 | - | 17.99 | |
| 6,162.84 | 504.57 | 38.60 | 45.06 | 160.00 | 748.23 | |
| 15,253.10 | 48.54 | 3.72 | 4.33 | - | 56.59 | |
| - | - | - | - | - | - | |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
July 1, 2017 through August 30, 2017

| Individual | Per Contract | | | Authorized Percentage Increase | Calculated Authorized Salary |
|------------------------|--------------|--------------------------------------|------------|--------------------------------|------------------------------|
| | Base Salary | Dependent Health/ Dental Coverage | Total | | |
| Doug Abbas | 70,900.00 | 9,438.60 | 80,338.60 | 2.00% | 13,471.95 |
| John Fritz | 64,600.00 | 9,438.60 | 74,038.60 | 2.00% | 12,336.36 |
| Kathryn Schladweiler ^ | - | - | - | - | - |
| Amanda Sadler ^ | - | - | - | - | - |
| Gary Van Hemert ^ | - | - | - | - | - |
| Jenna Sheriff ^ | - | - | - | - | - |
| Allison Stevenson ^ | - | - | - | - | - |
| Robert Hollinger ^ | - | - | - | - | - |
| Allison Pattee ^ | - | - | - | - | - |
| Kassandra Drey | 59,650.00 | - | 59,650.00 | 0.00% | 9,201.10 |
| Carol Huff | 42,203.20 | - | 42,203.20 | 2.50% | 6,948.70 |
| Leslie Behm | 27,097.20 | - | 27,097.20 | 0.00% | 4,247.88 |
| Kristy Wagner ^ | - | - | - | - | - |
| Amy Dixon ^ | - | - | - | - | - |
| Michael Carlson ^ | - | - | - | - | - |
| Rena Trettin ^ | - | - | - | - | - |
| Sue Hennagir | 40,135.13 | - | 40,135.13 | 0.00% | 6,506.77 |
| Cory Jennings | 52,363.00 | - | 52,363.00 | 2.50% | 8,727.20 |
| Krystal Bollinger | 73,268.00 | - | 73,268.00 | 0.00% | 11,616.66 |
| Jason Wedgebury ^ | - | - | - | - | - |
| Dudley Humphrey ^ | - | - | - | - | - |
| Victoria Davison | 81,346.00 | - | 81,346.00 | 0.00% | 12,762.67 |
| Susan Pecinovsky | 127,500.00 | 9,438.60 | 136,938.60 | 2.00% | 22,854.56 |
| Joshua Smith ^ | - | - | - | - | - |
| Brandt Snakenburg ^ | - | - | - | - | - |
| Blake Henely | 73,440.00 | 9,438.60 | 82,878.60 | 2.00% | 13,935.05 |

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | |
|---|-------------------------------|--------|--------|--|---------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | Total |
| 13,469.76 | (2.19) | (0.15) | (0.20) | - | (2.54) |
| 12,419.76 | 83.40 | 6.38 | 7.45 | - | 97.23 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 9,201.10 | - | - | - | 600.00 | 600.00 |
| 7,038.93 | 90.23 | 6.90 | 8.06 | - | 105.19 |
| 4,537.81 | 289.93 | 22.18 | 25.89 | 120.00 | 458.00 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 6,689.18 | 182.41 | 13.96 | 16.29 | 160.00 | 372.66 |
| 8,727.20 | - | - | - | - | - |
| 11,955.96 | 339.30 | 25.96 | 30.30 | - | 395.56 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 12,786.08 | 23.41 | 1.80 | 2.09 | - | 27.30 |
| 22,903.10 | 48.54 | 3.72 | 4.33 | - | 56.59 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 13,893.10 | (41.95) | (3.19) | (3.75) | - | (48.89) |

Report on Special Investigation of the
Mason City Community School District

Improper Payroll Issued to Certain Administrators
July 1, 2017 through August 30, 2017

| <u>Individual</u> | <u>Per Contract</u> | | | <u>Authorized Percentage Increase</u> | <u>Calculated Authorized Salary</u> |
|----------------------------------|------------------------|--|---------------------|---|---|
| | <u>Base Salary</u> | <u>Dependent Health/ Dental Coverage</u> | <u>Total</u> | | |
| Mallory Mitchell | 33,548.60 | - | 33,548.60 | 0.00% | 5,591.43 |
| Matthew McClemons | 42,140.80 | - | 42,140.80 | 0.00% | 7,023.48 |
| Lindsay Millsap | 81,600.00 | 9,438.60 | 91,038.60 | 3.00% | 15,199.18 |
| Dan Arjes | 80,000.00 | 9,438.60 | 89,438.60 | ** | 14,906.43 |
| Jadie Meyer | 107,100.00 | 9,438.60 | 116,538.60 | 2.00% | 19,454.56 |
| Aaron Patrick | 77,500.00 | 9,438.60 | 86,938.60 | 0.00% | 14,489.77 |
| Dan Phipps | 82,000.00 | 9,438.60 | 91,438.60 | 0.00% | 15,239.77 |
| Kristian Einsweiler [^] | - | - | - | - | - |
| Total | <u>\$ 2,257,621.73</u> | <u>169,894.80</u> | <u>2,427,516.53</u> | | <u>\$ 385,438.85</u> |

[^] - Individual was not employed with MCCSD during this fiscal year.

** - Individual was promoted to a new position at the beginning of this fiscal year.

| Actual Payroll per the Payroll Register | Improper MCCSD's Share of: | | | | Total |
|--|---------------------------------------|-----------------|-----------------|---|------------------|
| | Salary | FICA | IPERS | MCCSD Contributions to TSA Account | |
| 5,576.14 | (15.29) | (1.16) | (1.37) | 160.00 | 142.18 |
| 7,023.48 | - | - | - | 320.00 | 320.00 |
| 15,253.10 | 53.92 | 4.12 | 4.81 | - | 62.85 |
| 14,986.44 | 80.01 | 6.12 | 7.14 | - | 93.27 |
| 19,503.10 | 48.54 | 3.72 | 4.33 | - | 56.59 |
| 14,569.76 | 79.99 | 6.13 | 7.14 | - | 93.26 |
| 15,319.76 | 79.99 | 6.13 | 7.14 | - | 93.26 |
| - | - | - | - | - | - |
| 406,250.48 | 20,811.63 | 1,592.21 | 1,858.45 | 2,480.00 | 26,742.29 |

**Report on Special Investigation
of the
Mason City Community School District**

Report on Special Investigation of the
Mason City Community School District

Improper Vacation Balance Payouts Issued to Certain Administrators
For the period July 1, 2009 through August 31, 2017

| Individual | Date | Number of Vacation Days | Improper |
|----------------------|-------------|------------------------------------|----------------------|
| Linda Olson | 04/30/12 | 17.0 | \$ 3,269.27 |
| Kathryn Schladweiler | 06/28/13 | 1.5 | 637.01 |
| Gary Van Hemert | 06/30/13 | 26.0 | 10,627.50 |
| Allison Pattee | 07/31/13 | 13.5 | 4,416.39 |
| Ramona Jeffrey | 07/27/15 | 60.0 | 2,178.00 ^ |
| Ramona Jeffrey | 09/11/15 | 30.0 | 16,500.00 # |
| Hal Minear | 07/27/15 | 60.0 | 35,178.00 |
| Hal Minear | 09/11/15 | 30.0 | 16,500.00 # |
| Thomas Jumper | 06/30/16 | 1.5 | 721.16 |
| Thomas Novotney | 06/30/16 | 28.0 | 9,300.20 |
| Renae Trettin | 12/29/16 | 5.3 | 734.37 |
| Jodie Anderson | 06/30/17 | 5.5 | 1,856.25 |
| John Berg | 06/30/17 | 16.0 | 5,061.60 |
| Brandt Snakenburg | 06/30/17 | 9.0 | 2,596.14 |
| Allison Stevenson | 06/30/17 | 21.0 | <u>7,975.80</u> |
| Total | | | <u>\$ 117,551.69</u> |

^ - Vacation balance payout was properly paid, but was calculated using an incorrect hourly rate.


- Vacation days paid out were not yet earned.

Report on Special Investigation of the
Mason City Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Manager
Ryan T. Jelsma, Senior Auditor II


Tamera S. Kusian, CPA
Deputy Auditor of State