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NEWS RELEASE

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FOR RELEASE April 28, 2020

Auditor of State Rob Sand today released a report on a special investigation of the Postville Volunteer Fire Department, Inc. (PVFD) for the period January 1, 2015 through December 31, 2018. The special investigation was requested by City officials as a result of concerns regarding how the Department's financial transactions were handled.

Sand reported the special investigation identified \$27,954.40 of improper disbursements and \$5,713.68 of unsupported disbursements issued from the PVFD's bank accounts. The \$27,954.40 of improper disbursements identified includes

- \$299.97 of purchases from Facebook;
- \$3,986.00 of purchases from DirecTV;
- \$11,387.42 of purchases from Quillin's, a local grocery store;
- \$432.48 of purchases from John's Hardware;
- \$1,653.20 of payments and reimbursements to PVFD members;
- \$10,131.13 of purchases from other vendors, and
- \$64.20 of bank fees.

The \$5,713.68 of unsupported disbursements identified includes \$1,960.52 of purchases from Quillin's, \$473.85 of purchases from John's Hardware, \$361.48 of payments and reimbursements to PVFD members, and \$2,917.83 of purchases from other vendors.

Sand reported a number of deposits to the PVFD's bank accounts were collected in the name of and for the benefit of the Department. Because funds collected for the benefit of the Department are public funds, they should have been deposited with the City. Sand recommended financial activity and balances of the PVFD should be included in the City's accounting records and all transactions processed through the City's established procedures.

In addition, Sand reported it was not possible to determine if any additional improper disbursements were made or if all collections were properly deposited during the period of the investigation because adequate records were not available.

The report includes recommendations for the City to strengthen internal controls, such as improvements to segregation of duties, maintaining supporting documentation for all expenditures, and maintaining adequate financial records including ledgers, receipt books, and bank reconciliations.

Copies of the report have been filed with the Allamakee County Sheriff's Office, the Division of Criminal Investigation, the Allamakee 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 website at <https://auditor.iowa.gov/reports/audit-reports/> .

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**REPORT ON SPECIAL INVESTIGATION
OF THE
POSTVILLE VOLUNTEER FIRE DEPARTMENT, INC.
FOR THE PERIOD
JANUARY 1, 2015 THROUGH DECEMBER 31, 2018**

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Auditor of State's Report

To the Officials of the Postville Volunteer Fire Department, Inc.
the Mayor of the City of Postville, and Members of the City Council:

As a result of alleged improprieties regarding certain financial transactions and at the request of City officials, we conducted a special investigation of the Postville Volunteer Fire Department, Inc. (PVFD). We have applied certain tests and procedures to selected financial transactions of the PVFD for the period January 1, 2015 through December 31, 2018. Based on discussions with PVFD officials and a review of relevant information, we performed the following procedures:

- (1) Evaluated how the PVFD was organized to determine if it was a department of the City or a separate legal entity.
- (2) Evaluated the PVFD's internal controls over receipts and disbursements to determine whether adequate policies and procedures were in place and operating effectively.
- (3) Obtained and reviewed the PVFD's bank statements to identify any unusual activity and determine if bank reconciliations were performed in a timely manner, reviewed, and approved.
- (4) Scanned images of redeemed checks and withdrawal documents issued from the PVFD's bank accounts to identify any unusual disbursements.
- (5) For selected disbursements, examined available supporting documentation to determine whether the disbursements were appropriate, properly approved, and supported by adequate documentation.
- (6) Examined information obtained directly from a vendor for certain disbursements to determine if purchases were appropriate for Fire Department operations.
- (7) Interviewed PVFD officials to determine the propriety of certain disbursements.
- (8) Examined available records to determine if collections were deposited for the period January 1, 2015 through October 31, 2018.
- (9) Reviewed grant agreements and evaluated the PVFD's procedures for tracking grant receipts and disbursements to determine if grant funds were commingled with other funding sources and to determine compliance with any restrictions on the grant funding.

The procedures identified \$27,954.40 of improper disbursements and \$5,713.68 of unsupported disbursements. Because adequate records were not available, we were unable to determine if there were additional improper disbursements or if all collections were properly deposited. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **G** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Postville Volunteer Fire

Department, Inc., other matters might have come to our attention which would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the personnel of the Postville Volunteer Fire Department and the City of Postville during the course of our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large, looped "R" and "S".

ROB SAND
Auditor of State

February 25, 2020

Report of the Special Investigation
of the
Postville Volunteer Fire Department, Inc.

Investigative Summary

Background Information

The Postville Volunteer Fire Department, Inc. (PVFD) is located in Postville, Iowa in Allamakee and Clayton Counties. The PVFD was incorporated in the State of Iowa as a non-profit entity in 1983 and was created to raise funds to help support the operations of the Postville Fire Department (Department). As a result, while the PVFD is not a department of the City, the PVFD is considered part of the City of Postville for financial reporting purposes. The City's structure includes a Fire Department which provides fire services to the City of Postville and mutual aid to the various cities and townships in Allamakee, Clayton, Winneshiek, and Fayette Counties.

Membership in the non-profit organization is limited to members of the Postville Fire Department (Department). The Department is composed of community members who volunteer their services, with the exception of the Fire Chief (Chief), who is an employee of the City. The Chief and fire fighters are paid by the City. The members are compensated by the Department for their fire-related services, based on the percentage of calls to which they respond, the amount of training they attend each year, and if they pass their Fire Fighter 1 class. The maximum amount of compensation per member per year, if all requirements are met, is \$360.00. The City also maintains insurance coverage for the members and would be liable for injury of any fire fighter on duty.

In addition, the PVFD provides \$420 compensation per year to the member who is elected as the Secretary/Treasurer of the non-profit organization. The PVFD also provides \$35 per month compensation (\$420 per year) to a member who cleans the fire station.

The PVFD operations are overseen by the President, the Vice President, the Secretary/Treasurer, and four Directors, who are elected each year by the members of the PVFD. Jeffrey Bohr was elected as the President in 2011 and served in that position until his resignation from the Department in December 2018. Darwin Johnson was elected as the Secretary/Treasurer in 2005 and continued to serve in that capacity until his resignation from the position in December 2018.

The City is responsible for paying the Department's operating expenses, including utilities, fuel, insurance, training fees, maintenance of equipment, and the annual pay to each fire fighter. The City evenly splits the cost of purchases and ownership of equipment with the Rural Fire Protection District Board. The City has signed 28E agreements with neighboring cities to provide efficient fire protection in these cities and surrounding areas. In order to pay for the operations of the Department, the City budgets funds from its General Fund and Special Revenue Fund annually. The City also collects a Local Option Sales Tax, 50% of which is used to support public safety, which includes the Department.

The PVFD's primary revenue source is proceeds from fundraising events, which includes an annual fundraising drive held in the fall. During the event, volunteer fire fighters are each assigned a certain area of the City within which they go door-to-door to request donations. All proceeds collected are to be deposited with in the PVFD bank account. Fundraising events previously held by PVFD also included BINGO nights from September 2018 through February 2019. The BINGO nights were hosted by the PVFD at a local restaurant and bar and all proceeds were to benefit the PVFD. The event was discontinued due to lack of interest.

In addition to the fundraising events, the PVFD also receives proceeds from billing for mutual aid provided to other fire departments and roll out charges.

- Mutual Aid Charges – When other cities or townships need help with a fire or call, the entity requiring assistance pays the PVFD for their services. In addition, the PVFD

receives and pays similar mutual aid charges to those entities when the roles are reversed. All mutual aid charges collected are retained by the PVFD.

- Roll Out Charges – The PVFD bills the responsible parties for roll out charges for each call they respond to. For example, charges are billed to individuals involved in motor vehicle collisions and property owners for responses to residences or businesses. The charges are paid by the responsible party or their insurance company.

In August 2014 the PVFD, the City, and the Rural Fire Board established an agreement which provided the roll-out charges are to be split with 50% allocated to the PVFD, 25% allocated to the City of Postville, and 25% allocated to the Rural Fire Board. Beginning in July 2018 the collections were deposited by the City and allocated to the PVFD and the Rural Fire Board. Prior to that time, collections were deposited to the PVFD's bank account and allocated to the remaining parties.

As previously stated, the operations of the PVFD are overseen by the PVFD officers which include the President, Vice President, Secretary/Treasurer, and 4 Directors. During the period of our investigation, Mr. Bohr served as President of the PVFD and Mr. Johnson served as Secretary/Treasurer of the PVFD. As the President, Mr. Bohr was responsible for the following:

- 1) Receipts – collecting, preparing deposits, making deposits, billing for mutual aid and roll out charges, and applying for grants, and
- 2) Disbursements – purchasing, signing and distributing checks, and maintaining supporting documentation.

As the Secretary/Treasurer, Mr. Johnson was responsible for the following:

- 1) Receipts – collecting, preparing deposits, posting to the accounting records, and making deposits,
- 2) Disbursements – purchasing, preparing checks, signing and distributing checks, posting to the accounting records, and maintaining supporting documentation,
- 3) Bank accounts – reconciling monthly bank statements to the accounting records, and
- 4) Reporting – preparing the monthly Treasurer's Report and other reports as requested.

The funds raised by the PVFD are to be deposited in bank accounts established by the PVFD and maintained separately from the City. The accounts allow the PVFD to write checks and use a debit card for purchases. The signors on the PVFD's bank accounts include the Secretary/Treasurer and the President. A debit card was issued on a bank account during September 2015; however, during our review of Board meeting minutes and discussions with PVFD members, we determined there was no approval for a debit card.

The PVFD maintains a post office box where their bank statements and other mail is received. Keys to the post office box were held by the President and Secretary/Treasurer. The PVFD also maintains an office space in the second floor of the City Hall building in Postville, where their records and additional supplies are kept.

During the City Clerk's review of the PVFD's bank account in late 2018, she identified concerns regarding the propriety of certain debit card disbursements made by Mr. Bohr and Mr. Johnson. As a result of concerns regarding the propriety of PVFD's financial transactions, the Office of Auditor of State was requested to review the Department's operations. As a result of the request, we performed the procedures details in the Auditor of State's report for the period of January 1, 2015 through December 31, 2018.

On December 11, 2018, the City Council sent Mr. Bohr a notice of intent to terminate his employment with the City.

Detailed Findings

The procedures performed identified \$27,954.40 of improper disbursements and \$5,713.68 of unsupported disbursements for the period January 1, 2015 through December 31, 2018. The bank documents associated with the improper and unsupported disbursements identified required two signatures and were signed by both Mr. Bohr and Mr. Johnson, the former President and Secretary/Treasurer of the Department, respectively. The \$27,954.40 of improper disbursements identified include:

- \$299.97 of purchases from Facebook;
- \$3,986.00 of purchases from DirecTV;
- \$11,387.42 of purchases from Quillin's, a local grocery store;
- \$432.48 of purchases from John's Hardware;
- \$1,653.20 of payments and reimbursements to PVFD members;
- \$10,131.13 of purchases from other vendors, and
- \$64.20 of bank fees.

The \$5,713.68 of unsupported disbursements identified include \$1,960.52 of purchases from Quillin's, \$473.85 of purchases from John's Hardware, \$361.48 of reimbursements to members, and \$2,917.83 of purchases from other vendors.

Because adequate documentation was not available, it was not possible to determine if additional amounts were improperly disbursed or if all donations and collections from fundraising events held by the PVFD were properly deposited during the period of our investigation. Several internal control weaknesses were also identified. The improper and unsupported disbursements identified are discussed in detail in the following paragraphs.

SEPARATELY MAINTAINED RECORDS

As previously stated, the City is responsible for paying the Department's operating expenses, including utilities, fuel, insurance, training fees, maintenance of equipment, and the annual pay to each fire fighter. The City evenly splits the cost of purchases and ownership of equipment with the Rural Fire Protection District Board. In addition, the City has established 28E agreements with neighboring cities to provide efficient fire protection in these cities and surrounding areas. In order to pay for the operations of the Department, the City budgets funds from its General Fund and Special Revenue Fund annually.

As previously stated, the PVFD holds an annual fundraising event. Based on information we received from City officials, it is reasonable citizens who donate to the fundraiser expect the proceeds benefit the Department rather than the PVFD. As a result, all donations collected should have been deposited with the City. In addition, disbursements made with the proceeds should have gone through the same approval process as all City disbursements. However, the PVFD maintained a separate bank account which included deposits and disbursements during the period of our investigation.

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

Section 384.20 of the *Code of Iowa* states, in part, "A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose." The Fire Department is considered a department of the City. As a result, all related bank

accounts should be maintained by the City and financial transactions should be processed by the City in accordance with the City's established policies and procedures.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, the PVFD's disbursements were made by check and with a debit card. Supporting documentation for all disbursements was to be maintained in the office maintained by the PVFD at City Hall; however, Mr. Johnson occasionally took supporting documentation home to work on. In addition, all disbursements were to be included in a list presented at monthly meetings for review and approval by PVFD officials. We were unable to locate approval in the meeting minutes for use of a debit card. While some of the disbursements made with the debit card were included in the listing of disbursements provided at the monthly meetings, individual purchases made with the debit card were not approved prior to purchase.

Using bank statements, we scanned images of all redeemed checks and other disbursements from the PVFD's four bank accounts for the period January 1, 2015 through December 31, 2018. These accounts included the:

- PVFD account - their primary checking account.
- City account - the account to which City funds were deposited and certain bills were paid, as determined by the President. This account was closed in April 2019.
- Fund Drive account - a savings account to which proceeds from fundraising events were deposited to earn interest.
- Bingo account - the account opened in September 2018 for transactions associated with BINGO nights. This account was closed on February 11, 2019.

During our review of activity in the bank accounts, we determined grant funds and other governmental funds were deposited into the PVFD's primary checking account. When we asked PVFD officials if grant funds were separately tracked to ensure compliance with the grant agreements, they reported separate tracking was not maintained and all funding sources were commingled in the checking account. Because the funds were commingled, we reviewed each disbursement for propriety. In addition, we determined based on our testing the PVFD complied with the grant agreements for which they received funding.

Using available supporting documentation obtained from Mr. Johnson; information obtained from selected vendor; internet searches; discussions with PVFD officials; and the vendor, frequency, and amount of payments, we classified payments as improper, unsupported, or reasonable. Disbursements were classified as improper if they appeared personal in nature and/or were not necessary or reasonable for operations of the Department. Disbursements were classified as unsupported if sufficient documentation was not available and we were unable to determine the propriety of the payment based on information obtained from the PVFD members and the payee, amount, and frequency of the payments. It is possible some of the unsupported disbursements may be appropriate for Department operations.

We also identified disbursements we considered reasonable for Department operations even if adequate documentation was not readily available. These disbursements were classified as reasonable based on discussions with PVFD members, available supporting documentation, the vendors, and/or the type of goods and services provided by the vendor. Examples of disbursements we considered reasonable include payments for postage, training, and fire equipment.

During the period of our investigation, the PVFD disbursed \$770,181.79 from the four bank accounts. This includes \$150,000.00 transferred from the Fund Drive account to the PVFD account, \$25,000 transferred from the Fund Drive account to the City account, and \$30,000 transferred from the PVFD account to the City account.

During our review of the activity in the four bank accounts, we also determined \$530,771.79 of the disbursements were reasonable for the operations of the Department, including purchases related to cleaning supplies, fuel, equipment and equipment maintenance. We also determined cash withdrawals made by issuing a check to “Cash” were reasonable. The checks issued to “Cash” required signatures from both Mr. Bohr and Mr. Johnson. According to PVFD members we spoke with, these withdrawals were used as prize money for waterball tournaments hosted by the Department and poster contests for Fire Prevention Week.

The remaining \$33,668.08 includes \$27,954.40 of improper disbursements and \$5,713.68 of unsupported disbursements. The improper and unsupported disbursements are explained in detail in the following paragraph. **Exhibit A** summarizes the improper and unsupported disbursements identified.

Facebook – During our review of the bank statements, we identified 3 purchases from Facebook Virtual Goods which totaled \$299.97. However, supporting documentation for the disbursements could not be located. The dates and the amounts from the bank statements for the 3 Facebook transactions are listed in **Table 1**.

Date	Description	Amount
01/17/17	Facebook – Virtual Goods	\$ 99.99
01/23/17	Facebook – Virtual Goods	99.99
04/18/17	Facebook – Virtual Goods	99.99
Total		<u>\$ 299.97</u>

After the PVFD bank statements were provided to City officials in 2018, the Facebook – Virtual Goods charges were identified. On December 17, 2018, City officials interviewed Mr. Bohr and asked about the disbursements to Facebook from the PVFD bank accounts. Mr. Bohr admitted to making the purchases which were not for the PVFD operations. However, he did not provide an explanation for what was purchased but according to internet searches, Virtual Goods may be in-app purchases in games, such as gems or coins. He included them in the January and April bill listings which are part of the PVFD meeting minutes. The \$299.97 of improper Facebook purchases are included in **Exhibit A**.

In addition to reviewing the disbursements from the PVFD bank accounts, we reviewed the deposits to determine if Mr. Bohr reimbursed the PVFD for the three Facebook charges. During our review, we identified two money orders from Mr. Bohr totaling \$299.97 which were deposited on February 8, 2017 and May 2, 2017. The repayment of \$299.97 is also included in **Exhibit A**.

DirecTV – We identified 44 disbursements to DirecTV in the monthly statements for the PVFD bank accounts which totaled \$3,986.00 from May 27, 2015 through December 5, 2018. Supporting documentation shows the payments were for monthly satellite TV service and an installation fee at the fire station. **Exhibit B** lists the 44 transactions identified. As illustrated by the **Exhibit**, the monthly charges are for the “business pack and ESPN.”

Based on discussions with PVFD members, the satellite TV was often used before their monthly meetings and sometimes used so the members can get together for a “big game.” Based on follow-up discussions with Department members, satellite TV does not serve a reasonable purpose for the Department’s operations. As a result, the monthly fees and installation cost are an improper use of PVFD funds. However, services continue to be paid for.

During our review of the monthly statements for the PVFD bank accounts, we determined the payments issued to DirecTV were automatically withdrawn every month. As a result, the payments were not always approved by the members before the payment was issued. Based on our review of the minutes, 23 of the 44 transactions were not approved prior to payment.

The DirecTV charges totaling \$3,986.00 are included in **Exhibit A** as improper disbursements.

Quillin's –Quillin's Quality Foods (Quillin's) is a chain of nine grocery stores with locations in northeast Iowa and the surrounding portions of Minnesota and Wisconsin. There was also a previous location in Postville which has closed. According to PVFD members we spoke with, a charge account was established with Quillin's and PVFD paid their bill from a monthly statement. We reviewed the available monthly statements and determined they included the date and total cost of each transaction. The monthly statements did not specify what was purchased during each transaction. As a result, we contacted Quillin's corporate office and obtained copies of all detailed receipts available. PVFD members we spoke with also reported any member of the Department could charge to the Quillin's store account.

The memo portion of the check images we reviewed noted the payments to Quillin's were for "groceries" or described supplies for certain events. Using the detailed receipts obtained from Quillin's, we identified a number of improper and unsupported purchases from Quillin's from January 1, 2015 through December 31, 2018. The purchases for which Quillin's was able to provide a detailed receipt are described in **Exhibit C**. For the purchases for which a receipt was available, the **Exhibit** also classifies the items purchased as reasonable or improper. In addition, the **Exhibit** specifies which purchases for which a receipt was not available or for which the description was not sufficient to determine what was purchased.

As previously stated, disbursements were classified as improper if they appeared personal in nature and/or were not necessary or reasonable for Department operations. During our review of the items purchased from Quillin's, we identified a number of purchases of pop, ice cream products, and alcohol. We also identified purchases that were smaller and appeared personal in nature based on the items and quantities purchased. For example, on February 16, 2016, a \$6.48 purchase of milk and chocolate milk was made. Because purchases of this nature would not be necessary for Department operations, they were classified as improper disbursements of funds deposited to the PVFD bank accounts.

Disbursements were classified as unsupported if sufficient documentation was not available and/or we were unable to determine the propriety of the purchase based on information obtained from PVFD officials and/or documentation obtained from Quillins. It is possible some of the unsupported disbursements may be appropriate for Department operations. Unsupported purchases listed in **Exhibit C** include items, described as "hot case" or purchases for which detailed supporting documentation was not available.

We also identified disbursements we consider reasonable for Department operations even if adequate documentation was not readily available. These disbursements were classified as reasonable based on discussions with PVFD members, available supporting documentation, the vendors, and/or the type of goods and services provided by the vendor. As illustrated by **Exhibit C**, the reasonable purchases we identified included items such as water, paper towels, dish soap, Kleenex, and cleaning supplies. In addition, reasonable purchases also included food purchased for community events, such as RAGBRAI and open houses for fire prevention week each October.

As illustrated by the **Exhibit**, we identified several purchases of pop, ice cream, and ingredients used to make lasagna, nachos, chili, and other meals. For example, on December 2, 2016, ingredients purchased included ground beef, cottage cheese, tomato paste/sauce, lasagna noodles, and mozzarella cheese totaling \$96.70. Supporting documentation was not available showing a public event was held. As a result, it is apparent the food was purchased for PVFD members.

On August 15, 2017, we identified a purchase of \$131.89 for various types of pop and deposits associated with pop purchases. According to PVFD members we spoke with, the pop and ice cream was purchased for the members to consume after returning from a call to cool down and re-hydrate. However, based on discussions with members regarding the DirecTV, it was determined members would also visit the fire station to socialize and watch TV. Because supporting documentation was

not available to document the purpose of pop and ice cream purchases, they were classified as improper. Department funds should not be used to benefit members of the PVFD but rather benefit the operation of the Department.

The \$11,387.42 and \$1,960.52 of improper and unsupported purchases identified and listed in **Exhibit C**, respectively, are included in **Exhibit A**.

John's Hardware – We identified 10 disbursements in the PVFD's bank statements to John's Hardware from January 1, 2015 through December 31, 2018 which total \$1,874.26. Like Quillin's, a charge account was established at John's Hardware and PVFD paid their bill from a monthly statement. In addition, all PVFD members were allowed to charge at John's Hardware. We reviewed the supporting documentation available from the PVFD to determine the propriety of the purchases from John's which were paid for from PVFD bank accounts. The 10 disbursements are listed in **Exhibit D**.

As previously stated, disbursements were classified as improper if they appeared personal in nature and/or were not necessary or reasonable for operations of the Department. As illustrated by the **Exhibit**, gift cards, Stanley thermos, BBQ tool set, and a Magic Bullet were identified as improper. Several gift cards, the thermos, BBQ tool set and Magic Bullet were purchased in the months of December near the time of the PVFD Christmas parties. Based on the dates of purchase and PVFD's Christmas parties, it appears these items were purchased as Christmas gifts which would not be a reasonable use of funds for the Department. PVFD members we spoke with were unable to provide a purpose for these purchases or could not remember why the purchases were made. Because PVFD funds should not be used to benefit members of the PVFD but rather benefit the operation of the Department these items were classified as improper.

Disbursements were classified as unsupported if sufficient documentation was not available and we were unable to determine the propriety of the payment based on information obtained from the PVFD members and the payee, amount, and frequency of the payments. It is possible some of the unsupported disbursements may be appropriate for Department operations. Unsupported purchases listed in **Exhibit D** include items, described as "small crock pot" or purchases for which detailed supporting documentation was not available.

We also identified disbursements we consider reasonable for Department operations even if adequate documentation was not readily available. These disbursements were classified as reasonable based on discussions with Department staff, available supporting documentation, the vendors, and/or the type of goods and services provided by the vendor. As illustrated by **Exhibit D**, the reasonable purchases we identified included items such as tools, cleaning supplies, propane tank, tape, paper products, fire extinguishers, and smoke alarms.

As illustrated by the **Exhibit**, we identified \$432.48 of improper disbursements and \$473.85 of unsupported disbursements. These amounts are included in **Exhibit A**.

Reimbursements and Payments to Department Members – During our review we identified several reimbursements issued to various PVFD members with memo lines stating, "food for meeting," "reimbursements for gifts," and "mileage." We reviewed available supporting documentation to determine if the reimbursements were reasonable for Department operations. Disbursements were classified as improper, unsupported, or reasonable based quantity of items purchased, if the item was purchase around the date of a community event, if the items purchased benefited the PVFD member or the Department or the mileage reimbursed was incurred for the benefit of the PVFD member or the Department.

Based on our review of disbursements from the PVFD's four bank accounts, we identified 34 reimbursements totaling \$2,344.52 which are listed in **Exhibit E**. As illustrated by the **Exhibit**, we determined \$1,653.20 of the total reimbursements were improper. The improper portion of the reimbursements identified include reimbursements for Christmas party gifts, supplies for a

Christmas party, alcohol purchases during a meal, a memorial, food for monthly meetings, mileage to pick up service gifts and trophies, and groceries. Because these items were not for Department operations, the reimbursements of the costs were classified as improper.

As illustrated by the **Exhibit**, we also identified several reimbursements for even dollar amount which were described as payments for food for meetings. Based on our prior experiences with local government disbursements, we anticipate that reimbursements in even dollar amounts would be unusual. For example, on December 19, 2017 a member was reimbursed \$30.00 for deviled eggs. Reimbursements should be for actual costs incurred. It is unlikely the member incurred exactly \$30.00 of cost for the items for which he was reimbursed.

In addition, we determined \$361.48 of the reimbursements were unsupported. Specifically, for the reimbursements issued for costs associated with the HDMI cable and the iPad cover on April 7, 2015, we were not able to observe the original receipt showing the items purchased because it was not included with the reimbursement request. Because original receipts were not available, these reimbursements were classified as unsupported. For the remaining reimbursements, because adequate supporting documentation was not available, we were unable to determine if the payments were for personal purchases or for Department operations.

The remaining \$329.84 of reimbursements to PVFD members was determined to be reasonable for Department operations and included \$279.55 of food and hotel costs for training attended in Ames, IA.

The \$1,653.20 of improper reimbursements and \$361.48 of unsupported reimbursements identified are included in **Exhibit A**.

Other Vendors – During our review of disbursements from the 4 bank accounts, we identified payments to various businesses, such as Black Angus, OurDesigns.com, Pit Stop, and Country Gardens which were not reasonable for the Department's operations. Supporting documentation was not available for all transactions; however, based on discussions with PVFD members and the memo notations made on the checks, we were able to determine if the disbursement was reasonable for Department operations, personal in nature, or, due to lack of detail, could be for Department operations or personal in nature.

The improper disbursements identified for vendors of this nature are listed in **Exhibit F**. As illustrated by the **Exhibit**, we identified 86 disbursements totaling \$27,106.97 and, of this amount, \$10,131.13 was determined to be improper. The improper disbursements identified include purchases of gift cards, barbeque gift sets, pilsner glasses, payment of gas to a member in addition to mileage, purchases related to the annual holiday party held by PVFD members, donations, memorial flowers, and service gifts. Because the City does not have a written policy regarding these purchases, they have been classified as improper. In addition, because these are governmental funds, charitable donations are not allowable and, as a result, are considered improper.

According to City officials we spoke with, they interviewed Mr. Bohr and Mr. Johnson separately at City Hall on December 17, 2018. During the interview with Mr. Johnson, he was asked about a reimbursement he received for mileage he incurred to drive his personal vehicle to pick up a new tanker. However, for the same trip he also charged the PVFD for a gas purchase upon returning. Mr. Johnson stated that no one else was willing to drive to pick up the new fire tanker, so he requested to receive both mileage and to have his tank filled up when he returned, and Mr. Bohr agreed. City officials confirmed Mr. Johnson's statement with Mr. Bohr.

Because of the statements made by Mr. Johnson, we reviewed Mr. Johnson's reimbursements and compared the timing of those reimbursements to disbursements issued to local gas stations. During our review, we identified a check issued to Kwik Star on January 16, 2018 in the amount of \$246.50 which included \$75.01 of gas used to fill Mr. Johnson's personal vehicle. On January 17, 2018, Mr. Johnson was issued a reimbursement for mileage to Breda, Iowa to pick up the new tanker.

Based on the supporting documentation, Mr. Johnson received a mileage reimbursement and the PVFD paid for his gas upon return. Because a request for reimbursement of mileage was the standard procedure for reimbursing members for their travel, we included the Kwik Star gas purchase of \$75.01 as improper on **Exhibit F**.

Exhibit G lists the unsupported disbursements identified. As illustrated by the **Exhibit**, we identified 17 disbursements totaling \$2,917.83 for which supporting documentation could not be located or was not sufficient to allow us to determine the propriety of the purchase with Department funds. Because sufficient supporting documentation was not available and purchases from the vendors included in the **Exhibit** may be for PVFD operations or personal in nature, we discussed the disbursements with PVFD members. PVFD members we spoke with were unable to determine if the purchases were for PVFD operations based on the vendor, dates, and amounts of the purchase. Because the purchases may have been for PVFD operations or personal in nature, they were classified as unsupported.

The \$10,131.13 of improper disbursements and \$2,917.83 of unsupported disbursements are included in **Exhibit A**.

Bank Fees – In addition to identifying improper and unsupported disbursements, we identified eight bank fees incurred by the PVFD resulting from use of the debit card. The bank fees identified are summarized in **Table 2**.

Date	Description	Amount
09/15/15	Annual Sales TX Bus Debit Card	\$ 1.05
09/15/15	Bus Debit Card Annual Fee	15.00
09/15/16	Annual Sales TX Bus Debit Card	1.05
09/15/16	Bus Debit Card Annual Fee	15.00
09/15/17	Annual Sales TX Bus Debit Card	1.05
09/15/17	Bus Debit Card Annual Fee	15.00
09/14/18	Annual Sales TX Bus Debit Card	1.05
09/14/18	Bus Debit Card Annual Fee	15.00
Total		\$ 64.20

As illustrated by the **Table**, the \$64.20 of bank fees include annual fees and sales tax. As previously stated, we were not able to locate approval for the debit card prior to issuance and use of the debit card. The \$64.20 of bank fees are included in **Exhibit A** as improper disbursements.

UNDEPOSITED COLLECTIONS

As previously stated, a primary source of revenue for the Department is billing for services and fundraising events. Because the PVFD did not maintain support for the amounts collected at the annual fundraising event, donations received by the PVFD, or any other collections, we were unable to determine if all collections were properly deposited in the PVFD’s bank accounts.

Billings – As previously stated, PVFD receives proceeds from billing for mutual aid provided to other fire departments and roll out charges during our testing period. Using the available records, we were able to determine all mutual aid bills were sent, collected, and deposited.

We were unable to locate a written policy to determine who was billed for roll out charges and the rate they were charged. However, we obtained supporting documentation listing the calls, notations

describing the call, and notations documenting if the individual should be billed. For example, we identified a comment stating, “fire fighters should not be billed for fire services provided on their private property, unless they were going file a claim with their insurance.” In addition, we identified another notation stating, “resident had not paid their last two bills, so they might as well not be billed for the third call.” By not billing in a consistent manner, it appears preferential treatment was provided to certain groups or individuals.

Documentation available for the amounts billed and collected by PVFD for mutual aid and roll out charges include a bills listing maintained by Mr. Bohr. The amounts collected were also reported to the members during periodic meetings and documented in the minutes to the meetings. To determine if all amounts were properly billed, collected, and deposited from January 2015 through October 2018, we attempted to trace amounts recorded in the bills listing maintained by Mr. Bohr to meeting minutes. However, sufficient documentation was not maintained to allow this procedure.

Using call records, we determined there were 290 calls from January 1, 2015 through October 31, 2018 which should have had a related roll out charge. However, of the 290 calls, only 132 were billed as roll out charges. Of the 132 bills sent out, we determined:

- 35 bills could be traced to payments in the minutes and traced to deposit in a PVFD bank account.
- Notations were made for 27 bills as not being paid.
- The remaining 70 bills were identified as payments received in the bills listing maintained by Mr. Bohr; however, we were unable to trace them to the minutes or to deposit because sufficient detail information was not maintained. Because adequate supporting documentation was not available, we were unable to determine if all collections received were properly recorded and deposited.

In addition, we determined billings were not sent by PVFD after Mr. Bohr resigned. Because billings were not completed and sufficient supporting documentation was not available, we were unable to determine the amount of collections which should have been billed, collected, and deposited for the period after Mr. Bohr left employment with the City.

As previously stated, the PVFD is to bill the responsible parties for roll out charges for each call they respond to. For example, charges are billed to individuals involved in motor vehicle collisions and property owners for responses to residences or businesses. The charges are paid by the responsible party or their insurance company. Based on our discussions with PVFD officials, a fee schedule was not established and there was not a set amount for calls either. As a result, we were unable to determine if the appropriate amounts were charged and collected.

OVERSIGHT AND INTERNAL CONTROL

The PVFD’s Board has a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the PVFD’s operations and maintain the public trust. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Based on our review, we identified the following concerns related to oversight of the PVFD:

- Adequate supporting documentation was not maintained for all PVFD disbursements.
- The PVFD does not have a written policy and procedures manual which includes requirements for supporting documentation for all payments to vendors, debit card purchases, reimbursements to members and other individuals, and billing process for charging for services.

Because the PVFD maintained bank accounts separate from other City accounts, appropriate oversight was not provided for the disbursements from those accounts. Specifically:

- The PVFD was not required to present financial information to the City Council.
- The PVFD was not required to follow the City’s policies and procedures for receiving and disbursing funds.

Recommended Control Procedures

An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide 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 finds and observations detailed below, the following recommendations are made to strengthen the Department’s internal controls.

A) Segregation of Duties - An important aspect of internal control is the segregation of duties among members to prevent an individual member from handling duties which are incompatible. The President of the PVFD had control over each of the following areas:

- (1) Receipts – collecting, preparing deposits, making deposits, billing for mutual aid and roll out charges, and applying for grants.
- (2) Disbursements – purchasing, signing and distributing checks, and maintaining supporting documentation.

The Secretary/Treasurer for the PVFD had control over each of the following areas:

- (1) Receipts – collecting, preparing deposits, posting to the accounting records, and making deposits.
- (2) Disbursements – purchasing, preparing checks, signing and distributing checks, posting to the accounting records, and maintaining supporting documentation.
- (3) Bank accounts – reconciling monthly bank statements to the accounting records
- (4) Reporting – preparing the monthly Treasurer’s Report and other reports as requested

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, City officials should review existing control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available personnel and/or elected officials.

B) Supporting Documentation – The PVFD did not maintain adequate supporting documentation for purchases from vendors or reimbursements to individuals.

Recommendation – City officials should implement policies requiring adequate supporting documentation be provided in order to determine the goods and services purchased, the related quantity, and reimbursements to individuals are necessary and reasonable for the operations of the Department. All payments should be approved by the City Council prior to disbursements. In addition, disbursements should not be approved unless adequate supporting documentation is available.

C) Debit Card – We identified numerous purchases made with a debit card from the PVFD’s checking account. However, some of the purchases were not supported with adequate documentation. In addition, because purchases made using a debit card are an immediate payment, they do not allow for proper authorization.

Recommendation – City officials should implement procedures requiring all obligations be paid by check and properly supported with original invoices, receipts, or other appropriate

documentation. In addition, City officials should remove the debit card capabilities to ensure disbursements cannot be automatically deducted from the PVFD's checking account.

D) Financial Accounting Records – Very limited financial records were maintained by the PVFD during the period of our investigation. The following conditions were identified:

- (1) A ledger was not maintained.
- (2) Pre-numbered receipts were not issued for collections for donations and fund-raising activities.
- (3) Monthly bank account reconciliations were not completed, and the bank statements were delivered to and reviewed by the individual responsible for disbursing the PVFD's funds.

Recommendation – City officials should ensure all Fire Department financial transactions are processed in the same manner as all City transactions, which includes the establishment of formal accounting records to account for all receipts and disbursements. Records should include:

- Pre-numbered receipts for all collections.
- Adequate supporting documentation for disbursements, including invoices and receipts.
- Checks should be prepared by the City Clerk and written in sequential order. Checks should be reviewed and signed by appropriate officials. The review should include comparing invoices and supporting documentation to the check.
- Monthly bank reconciliations should be prepared by an independent individual and reviewed by someone independent of all financial transactions.

E) Separately Maintained Records – The separate accounts of the PVFD are not included in the City's accounting records.

Recommendation – Chapter 384.20 of the Code of Iowa states, in part, "A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose." For better accountability, financial and budgetary control, the financial activity and balances of the PVFD's accounts should be included in the City's accounting records and reported to the City Council on a monthly basis.

F) Billing and Collections – There was not a written policy or schedule which described how, timing and frequency of billings, rate, and tracking collections when payments are received.

Recommendation – City officials should implement written policies to ensure billing process is documented, including timing and frequency of bills, rates used and tracking collections when payments are received. City officials should also implement policies regarding outstanding bills and subsequent follow-up to ensure collections are received. In addition, independent reconciliations should be prepared and reviewed to ensure all individuals or groups have been properly billed and trace collections to deposits.

G) PVFD Oversight – The PVFD Board has a fiduciary responsibility to provide oversight of the PVFD'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 that the PVFD Board failed to exercise proper fiduciary oversight. The lack of appropriate oversight and

the failure to ensure implementation of adequate controls permitted a member to exercise too much control over the operations of the PVFD.

Recommendation – Oversight by PVFD members is essential and should be an ongoing effort. PVFD officials should exercise due care and review all pertinent information. PVFD officials should also ensure sufficient information is prepared to them for making decision and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

Exhibits

**Report on Special Investigation
Of the
Postville Volunteer Fire Department, Inc.**

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Summary of Findings
For the Period January 1, 2015 through December 31, 2018

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Payments to vendors:				
Facebook	Table 1	\$ 299.97	-	299.97
DirecTV	Exhibit B	3,986.00	-	3,986.00
Quillin's	Exhibit C	11,387.42	1,960.52	13,347.94
John's Hardware	Exhibit D	432.48	473.85	906.33
Reimbursements to PVFD Members	Exhibit E	1,653.20	361.48	2,014.68
Other Vendors	Exhibits F & G	10,131.13	2,917.83	13,048.96
Bank Fees		64.20	-	64.20
Subtotal		<u>\$ 27,954.40</u>	<u>5,713.68</u>	33,668.08
Repayment	Page 9			<u>(299.97)</u>
Net improper and unsupported disbursements				<u>\$ 33,368.11</u>

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Improper and Unsupported Purchases from DirecTV
For the Period January 1, 2015 through December 31, 2018

Transaction Date	Item Description	Amount
05/27/15	Installation fee	\$ 73.78
06/05/15	Business pack and ESPN monthly for 6/2/2015-7/1/2015	86.38
07/06/15	Business pack and ESPN monthly for 7/2/2015-8/1/2015	54.57
08/05/15	Business pack and ESPN monthly for 8/2/2015-9/1/2015	55.17
09/08/15	Business pack and ESPN monthly for 9/2/2015-10/1/2015	54.57
10/05/15	Business pack and ESPN monthly for 10/2/2015-11/1/2015	55.24
11/05/15	Business pack and ESPN monthly for 11/2/2015-12/1/2015	54.04
12/07/15	Business pack and ESPN monthly for 12/2/2015-1/1/2016	54.64
01/05/16	Business pack and ESPN monthly for 1/2/2016-2/1/2016	54.64
02/05/16	Business pack and ESPN monthly for 2/2/2016-3/1/2016	55.17
03/07/16	Business pack and ESPN monthly for 3/2/2016-4/1/2016	55.17
04/05/16	Business pack and ESPN monthly for 4/2/2016-5/1/2016	55.17
05/05/16	Business pack and ESPN monthly for 5/2/2016-6/1/2016	65.17
06/06/16	Business pack and ESPN monthly for 6/2/2016-7/1/2016	68.95
07/05/16	Business pack and ESPN monthly for 7/2/2016-8/1/2016	100.75
08/05/16	Business pack and ESPN monthly for 8/2/2016-9/1/2016	100.75
09/06/16	Business pack and ESPN monthly for 9/2/2016-10/1/2016	100.75
10/05/16	Business pack and ESPN monthly for 10/2/2016-11/1/2016	100.75
11/07/16	Business pack and ESPN monthly for 11/2/2016-12/1/2016	100.75
12/05/16	Business pack and ESPN monthly for 12/2/2016-1/1/2017	100.75
01/05/17	Business pack and ESPN monthly for 1/2/2017-2/1/2017	100.75
02/06/17	Business pack and ESPN monthly for 2/2/2017-3/1/2017	104.99
03/06/17	Business pack and ESPN monthly for 3/2/2017-4/1/2017	104.99
04/05/17	Business pack and ESPN monthly for 4/2/2017-5/1/2017	104.99
05/05/17	Business pack and ESPN monthly for 5/2/2017-6/1/2017	104.99
06/05/17	Business pack and ESPN monthly for 6/2/2017-7/1/2017	104.99
07/05/17	Business pack and ESPN monthly for 7/2/2017-8/1/2017	104.99

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Improper and Unsupported Purchases from DirecTV
For the Period January 1, 2015 through December 31, 2018

Transaction Date	Item Description	Amount
08/07/17	Business pack and ESPN monthly for 8/2/2017-9/1/2017	104.99
09/11/17	Business pack and ESPN monthly for 9/2/2017-10/1/2017	104.99
10/05/17	Business pack and ESPN monthly for 10/2/2017-11/1/2017	104.99
11/06/17	Business pack and ESPN monthly for 11/2/2017-12/1/2017	104.99
12/05/17	Business pack and ESPN monthly for 12/2/2017-1/1/2018	104.99
01/05/18	Business pack and ESPN monthly for 1/2/2018-2/1/2018	104.99
02/05/18	Business pack and ESPN monthly for 2/2/2018-3/1/2018	107.11
03/05/18	Business pack and ESPN monthly for 3/2/2018-4/1/2018	107.11
04/05/18	Business pack and ESPN monthly for 4/2/2018-5/1/2018	107.11
05/07/18	Business pack and ESPN monthly for 5/2/2018-6/1/2018	107.11
06/05/18	Business pack and ESPN monthly for 6/2/2018-7/1/2018	107.11
07/04/18	Business pack and ESPN monthly for 7/2/2018-8/1/2018	107.11
08/06/18	Business pack and ESPN monthly for 8/2/2018-9/1/2018	107.11
09/05/18	Business pack and ESPN monthly for 9/2/2018-10/1/2018	107.11
10/05/18	Business pack and ESPN monthly for 10/2/2018-11/1/2018	107.11
11/05/18	Business pack and ESPN monthly for 11/2/2018-12/1/2018	107.11
12/05/18	Business pack and ESPN monthly for 12/2/2018-1/1/2019	107.11
Total		<u>\$ 3,986.00</u>

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Improper and Unsupported Purchases from Quillin's Quality Foods
For the Period January 1, 2015 through December 31, 2018

Per Check Image			Date	Description per Receipt
Check Date	Check Number	Amount		
			12/15/14	No receipt
			01/08/15	Crush Orange 14.07, bottle deposit 1.80, Dt. Mt. Dew 12.00, bottle deposit 1.80, Pepsi 47.94, bottle deposit 7.20
			01/30/15	Big star bar 6.39, Krunch bar 35.92, Miller Lite 16.99, bottle deposit .90, Crush Orange 9.38, bottle deposit 1.20, Dt. Pepsi 12.00, bottle deposit 2.40, Pepsi 41.45, bottle deposit 6.00, Bud Lite 17.99, bottle deposit .90, Busch Light 19.99, bottle deposit 1.50, Aquafina 19.96
01/06/15	1608	\$ 341.07		
			02/02/15	Kft swiss slice 4.99, Kft velveeta singl 3.09, Deli 7.08, Deli 7.08, Scotcheroots 3.35, white cottage 7.38
			02/19/15	IC sandwich 4.79, Big star bar 6.39, IC sandwich 38.32, Mt. Dew 48.93, bottle deposit 8.40, Busch Light 18.99, bottle deposit 1.50, Crush Orange 9.38, bottle deposit 1.20, Dt. Pepsi 4.89, bottle deposit .60, Aquafina 14.00
02/19/15	1616	196.34		
			02/21/15	No receipt
			02/21/15	No receipt
			03/02/15	Hot case 162.39
			03/02/15	CF Singles 3.49 PP 2 @ 3.49 EA 6.98, KFT Swiss Slice 2 @ 4.99 EA 9.98, Keeb Blub Mgrn 3.99, VH Wheat Cottage 2 @ 3.69 EA 7.38, VH White Cottage 3.69, Nab Ritz Crackers Or 3.39, Chinnet DNR Plt 3 @ 3.99 EA 11.97, sales tax .84
			03/02/15	Cntry Crock Reg 3.99
			03/09/15	SF Ice Cream Sandwich 7 @ percent offer 30.17, BB Big Star Bar Vani 1 @ percent offer 5.75, DT Pepsi 12 PK 1 @ 2 for 8.88 4.44, Bottle Deposit .60, 7-UP 12 PK 4.89, Bottle Deposit .60, Pepsi 24 pack 8 @ 6.49 EA 51.92, Bottle Deposit 8 @ 1.20 EA 9.60, sales tax 4.29
			03/13/15	Bush Black BN 1.25, GG NIB Corn 2.19, Camp Tomato Juic 2.39, SF Dice Tom Mex Fries 1.19, Camp H Req Tomato So 1.99, SF Dice Tom Mex Fies 1.19, SF Dice Tom for Chil 1.19, SF Dice Tom for Chil 1.19, Onions Yellow Medium 1.02 lb @ 0.59/lb .60 (Waukon Chili Cook-off)
			03/13/15	Chorizo 3.70, 85% Ground Beef 7.22, SF Gran Sugar 1.69, Bush Chili Bns Mild 1.57, Joan of Arc Bter Bea 1.25, MC Chili Powder 4.29, SF Kid BN DK Red .99, MC Chili Seasoning 1.49, MC Chili Seasoning 1.49, Onions Yellow Medium .95 lb @ 0.59/lb .56, Baby Bella Mushr 2.49, Camp Tom SP 1.39, Bush Chili Bns Mild 1.57, CV Garlic Powder .99, Shulls But/Qtrs 2.69 (Waukon Chili Cook-off)
			03/15/15	Milky Way Fun Size 4.29, Nest Crunch Fun Size 4.59, Reese P-BTR Cup Snac 4.39, Rolo Miniatures 4.99, Tootsie Roll Childs 2 @ 4.99 EA 9.98, Sales Tax 1.98
			03/20/15	Windex 2ltr Blue 6.99, DX Window Cleaner TR 2.39. tax .66

Amount	Improper	Unsupported	Reasonable
\$ 49.86	-	49.86	-
89.99	89.99	-	-
201.22	181.26	-	19.96
<u>341.07</u>			
33.20	33.20	-	-
163.14	149.14	-	14.00
<u>196.34</u>			
7.30	-	7.30	-
68.12	-	68.12	-
162.39	-	162.39	-
48.22	48.22	-	-
3.99	3.99	-	-
112.26	112.26	-	-
13.18	-	-	13.18
33.38	-	-	33.38
30.22	-	-	30.22
10.04	-	-	10.04

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Improper and Unsupported Purchases from Quillin's Quality Foods
For the Period January 1, 2015 through December 31, 2018

Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			03/24/15	Ice cream Sandwic 3 @ 4.79 EA 14.37, Krunch Bar Redcd 3 @ 4.49 EA 13.47, 7-UP 12 PK 4.89, bottle deposit .60, Aquafina 4 @ 2 for 7.00 14.00, Crush orange 3 @ 4.69 EA 14.07, bottle deposit 3 @ .60 EA 1.80, DT Pepsi 12 PK 4.89, bottle deposit .60, Mt Dew 24 Pack; bottle deposit 8 @ 1.20 EA 9.60; 8 @ 6.49 EA 51.92, tax 5.30
03/24/15	1631	624.61		
			04/06/15	Franks GLS Kraut 2 @ 2.79 EA 5.58, Jville Chdr Bacon Bra 2 @ 6.49 EA 12.98, Onions Yellow Medium 1.75 lb @ 0.59/lb 1.03
			04/06/15	<i>No receipt</i>
			04/10/15	Charmin Basic Double 6.95, Charmin Basic Double 6.95, Dawn DL Orig 5.33, Puffs Family Plus 2.19, Lysol DSFCT Spry VN 6.07, Lysol DSFCT Spry VN 6.07, Lysol Dis Spring Wat 5.99, Renuz ADJ Super Odor 1.49, Renuz ADJ Van Deligh 1.49, Renuz Adj Super Odor 1.49, Renuz ADJ Super Odor 1.49, Puffs Family Plus 2.19, Puffs Family Plus 2.19, sales tax 3.49
			04/15/15	<i>No receipt</i>
			04/16/15	Bud Light 15.99, Bottle Deposit .90, Bud Lt 12 PK 11.49, Bottle Deposit .60, Busch Light 18.99, Bottle Deposit 1.50, Miller Lite 18PK 9.99, Bottle Deposit .90, Grocery 5 @ 1.89 9.45, Aquafina 4 @ 4.99 EA 19.96, Crush Orange 4 @ 4.69 EA 18.76, Bottle Deposit 4 @ .60 EA. 2.40, Dt Mount Dew 12P 2 @ 4.89 Ea 9.78, Bottle Deposit 2 @ .60 EA 1.20, Mt Dew 24 Pack 2 @ 6.99 EA 13.98, Bottle Deposit 1.20, Bottle Deposit 1.20, Pepsi 24 Pack; Bottle Deposit 5 @ 1.20 EA 6.00; 5 @ 6.99 EA 34.95, Sales Tax 9.38
04/16/15	1659	414.02		
			04/16/15	White Cottage 1.99, White Cottage 1.99, English Muffin 5 @ 1.89 EA 9.45, Deli 56.99
			04/27/15	Q Mozz She 8 10 @ 2 for 5 25.00, 24 OZ Cot Cheese 3 @ 2.49 EA 7.47, Eggs Grade A XL 1.69, C&H Gold Brn Sugar 2.59, Hunts Tom Paste 5 @ 1.99EA 9.95, Hunts Tom Sce 5 @ 1.59 EA 7.95, Lasagna Noodle 3 @ 2 for 3 4.50, 85% Ground Beef 7.30, 85% Ground Beef 7.90, 85% Ground Beef 7.50, 85% Ground Beef 8.02, 85% Ground Beef 7.54
			04/30/15	Grocery 4.89, Grocery 4.89, Grocery 4.89
			05/03/15	Garlic Texas Toas 5 @ 2.69 EA 13.45
			05/04/15	<i>No receipt</i>
			05/26/15	Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29, Krunch Bar Redcd 4.07, Krunch Bar Redcd 4.07, Ice Cream Sandwic 4.29, Krunch Bar Redcd 4.07, Krunch Bar Redcd 4.07, Ice Cream Sandwic 4.29, Big Star Bar Vani 6.39, Surfine Water Bonus 4 @ 2.99 EA 11.96, DT Mount Dw 12P 3 @ 3 for 9 9.00, Bottle Deposit 3 @ .60 EA 1.80, 7-UP 12PK 4.89, Bottle Deposit .60, 7-UP 12 PK 4.89, Bottle Deposit .60, Crush Orange 4.69, Bottle Deposit .60, Pepsi 24 PK 8 @ 8.29EA 66.32, Bottle Deposit 8 @ 1.20EA 9.60, Busch Light 18.99, Bottle Deposit 1.50, Miller Lite 18PK 16.99, Bottle Deposit .90, Bud Light 15.99, Bottle Deposit .90, sales tax 9.92
05/26/15	1669	487.26		

Amount	Improper	Unsupported	Reasonable
135.51	121.51	-	14.00
<hr/>			
624.61			
<hr/>			
19.59	19.59	-	-
129.46	-	129.46	-
53.38	-	-	53.38
<hr/>			
22.97	-	22.97	-
188.62	168.66	-	19.96
<hr/>			
414.02			
<hr/>			
70.42	70.42	-	-
97.41	97.41	-	-
<hr/>			
14.67	-	14.67	-
13.45	13.45	-	-
71.34	-	71.34	-
219.97	208.01	-	11.96
<hr/>			
487.26			
<hr/>			

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Improper and Unsupported Purchases from Quillin's Quality Foods
For the Period January 1, 2015 through December 31, 2018

Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			05/30/15	<i>No receipt</i>
			06/01/15	Potato Chip Wavy 1 @ 2 for 5 2.50, Potato Chip Wavy 1 @ 2 for 5 2.50, Potato Chip Wavy 1 @ 2 for 5 2.50, Potato Chip Wavy 1 @ 2 for 5 2.50, Potato Chip Wavy 1 @ 2 for 5 2.50, Shul Chz Sng 1.19, Shul Chz Sng 1.19, Onions Yellow Medium .83 lb @ 0.75/lb .62, Larg Hydro Tomato 1.28 lb @ 0.99/lb 1.27, Head/Lettuce 1.69, Bush Bean bakes 7.99, potato salad 20.42, pea cheese salad 27.87, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Ball Park Buns 2.49, Deli Party Tray 15.99, Deli party Tray 15.99, sales tax 5.62
			06/01/15	<i>No receipt</i>
			06/19/15	Tootsie Roll Midgee 2.75, Tootsie Roll Midgee 2.75, Tootsie Roll Midgee 2.75, Tootsie Roll Midgee 2.75, sales tax .77 (<i>Big 4 Parade</i>)
			06/24/15	Simply Vanill 5.49, Fudge Sticks 6.39, Big Star Bar Vani 6.39. Simply Vanill 3 @ 5.49 EA 16.47, Krunch Bar Redcd 4.07, Krunch Bar Redcd 4.07, Krunch Bar Redcd 4.07, Krunch Bar Redcd 4.07, Krunch Bar Redcd 4.07, DT Mount Dew 12P 3 @ 4.89EA 14.67, Bottle Deposit 3 @ .60 EA 1.80, 7-UP 12PK 4.89, Bottle Deposit .60, Mountain Dew 8 @ 6.99EA 55.92; Bottle Deposit 8 @ 1.20EA 9.60, Aquafina 24PK 6 @ 2 for 7.00 21.00, sales tax 5.28
06/01/15	1682	360.01		
			06/27/15	<i>No receipt</i>
			06/27/15	French O Ripple 2.99, French O Ripple 2.99, Fp Koshr Spears 2.39, FP Koshr Spears 2.39, Vlas Hambrgr Dill OV 2.89, Heinz ketchup 3.49, AF BBQ SCE Mesqu 1.56, Velveeta Sin 2.74, Velveeta Sin 2.74, KFT Seiss Slice 4.59, Frenchs Ylw Mustard 1.99, KFT Swiss Slice 4.59, Fp Polish Spears 2.39
			06/28/15	Potato Chip Wavy 1 @ 2 for 5 2.50, Potato Chip Wavy 1 @ 2 for 5 2.50, Ketchup Sqz 0.99, Ketchup Sqz 1.49, Ketchup Sqz 0.99, Ketchup Sqz 1.49, ketchup Fridge SQ 3.89
			07/03/15	<i>No receipt</i>
			07/04/15	<i>No receipt</i>
			07/06/15	<i>No receipt</i>
			07/06/15	<i>No receipt</i>
			07/13/15	Bounty Basic 1/8 7.99, Charmin Basic Double 7.99, Renuz ADJ Super Odor 1.49, Renuz ADJ Raspbry 1.49, Puffs Family Basic 2.09, Puffs Family Basic 2.09, Renuz ADJ Super Odor 1.49, Renuz ADJ Raspbry 1.49, Puffs Family Basic 2.09, DX Bag Tall Kitch d/ 7.99, Renuz ADJ Super Odor 1.49, Renuz ADJ Raspbry 1.49, sales tax 2.74
			07/23/15	Tootsie Roll Childs 4.99, Tootsie Roll Childs 4.99, Tootsie Roll Childs 4.99, Tootsie Roll Childs 4.99, Toot Froot Regular 5.89, sales tax 1.81

Amount	Improper	Unsupported	Reasonable
22.72	-	22.72	-
142.22	142.22	-	-
10.38	-	10.38	-
11.77	-	-	11.77
172.92	151.92	-	21.00
<u>360.01</u>			
144.12	-	144.12	-
37.74	37.74	-	-
13.85	13.85	-	-
21.36	-	21.36	-
21.88	-	21.88	-
134.99	-	134.99	-
18.48	-	18.48	-
41.92	-	-	41.92
27.66	27.66	-	-

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Improper and Unsupported Purchases from Quillin's Quality Foods
For the Period January 1, 2015 through December 31, 2018

Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			07/28/15	Krunch Bar Redcd 3.69, Big Fudge Bar 5.65, Krunch Bar Redcd 3.69, Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29, 7-UP 12 PK 2 @ 4.89 EA 9.78, Bottle Deposit 2 @ .60 EA 1.20, Crush Orange 3 @ 4.69 EA 14.07, Bottle Deposit 3 @ .60EA 1.80, Mountain Dew 10 @ 2 For 13 65.00, Bottle Deposit 10 @ 1.20 EA 12.00, sales tax 6.22
07/06/15	1703	597.97		
			08/01/15	Tootsie Roll Pop 7 @ 2.75 EA 19.25, Carmel Apple Pops 6 @ 2.99 EA 17.94, Carmel Apple Pops 2.99, Tootsie Roll Childs 4.99, Tootsie Roll Childs 4.99, sales tax 3.51
			08/24/15	Big Star Bar 5.65, Big Fudge Bar 5.65, Grocery 4.99, Pepsi 24PK 5 @ 8.29 EA 41.45, Bottle Deposit 5 @ 1.20 EA 6.00, Busch Light 18.99, Bottle Deposit 1.50, Crush Orange 4 @ 4.69 EA 18.76, Bottle Deposit 4 @ .60EA 2.40, sales tax 5.54
08/11/15	1715	164.60		
			10/02/15	ice cream, unknown grocery, pop, \$168.33 9/14/15; pasta sauce \$6.48 9/14/15; hot case, bread, cheese, crackers, chips, \$101.18 9/14/15; beef sticks, cheese curds \$17.56, 9/5/15; beer, ice cream, pop \$160.94
09/17/15	1723	471.57		
			10/05/15	Mission Flour To 2.49, D Shrd/Lettuce 1.99, Mission Flour TO 2.49, D Shrd/Lettuce 1.99, Mission Flour TO 2.49, OEP Taco Shell 18 CT 2.99, OEP Taco Shell 18 CT 2.99, OEP Taco Shell 18 CT 2.99, Q ched Jack Shrd 8.69, SF Sour Cream 2.79, CV Salsa Medium 1.49, CV Salse Medium 1.49, Produce 1.79, SF Sour Cream 2.79, MC Taco Hot Seas 4 @ .99 EA 3.96, CV Mix TAcO Seas 10 @ 2 for 1 5.00, Meat 90.74
			10/05/15	Grocery 15 @ .99 14.85
			10/07/15	Ice Cream Sandwic 5 @ 4.29EA 21.45
			10/08/15	8 CT Bun 8 @ 1.35EA 10.80, Potato Salad 39.09, Potato Salad 31.69, Meat 26.34, sales tax 4.95 (Open House - Fire Prevention week)
			10/08/15	SF Ketchup Fridge 3.89, CMATE Creame 3.69, Hunt Manwich 2.67, BBQ SCE Regul 1.79, BBQ SCE Regul 1.79, BBQ SCE Regul 1.79, Hunt Manwich 2.67, Shurfresh Buns 1.35, Shurfresh Buns 1.35, Shurfresh Buns 1.35, Shurfresh Buns 1.35, Shurfresh Buns 1.35, Shurfresh Buns 1.35, Shurfresh Buns 1.35, Shurfresh Buns 1.35 (Open House - Fire Prevention week)
			10/08/15	C Time Lemon Mix 3.99, C Time Lemon Mix 3.99, C Time Lemon Mix 3.99, sales tax .84 (Open House - Fire Prevention week)
			10/08/15	No receipt (Open House - Fire Prevention week)
			10/12/15	No receipt
			10/27/15	DX Bag Storage Gal 3 @ 3.99EA 11.97, Sales Tax .84
			10/27/15	Crush Orange 4.69, Bottle Deposit .60, Pepsi 24PK; Bottle Deposit, 2 @ 1.20EA 2.40; 2 @ 6.99EA 13.98, sales tax 1.31
10/27/15	1734	447.00		

Amount	Improper	Unsupported	Reasonable
135.97	135.97	-	-
<hr/>			
597.97			
53.67	53.67	-	-
110.93	110.93	-	-
<hr/>			
164.60			
471.57	454.49	17.08	-
<hr/>			
471.57			
139.16	139.16	-	-
14.85	-	14.85	-
21.45	21.45	-	-
112.87	-	-	112.87
29.09	-	-	29.09
12.81	-	-	12.81
72.44	-	-	72.44
8.54	-	8.54	-
12.81	-	-	12.81
22.98	22.98	-	-
<hr/>			
447.00			

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Improper and Unsupported Purchases from Quillin's Quality Foods
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Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			10/31/15	Nest Baby Ruth Fun S 4.59, Nest Butterfinger FU 4.49, Tootsie Roll childs 4.99, Her Kiss 4.99, Toot Froot Regular 5.89, Carmel Apple Pops 3.39, Carmel Apple Pops 3.39, sales tax 2.22
			11/02/15	Shurfresh White 1.59, Shurfresh White 1.59, Shurfresh White 1.59, SF Ched Shrd 4.69, SF Ched Shrd 4.69, X-lean grd beef 5.76, Chopped ham 10.84, Shull Sharp Ched 2.79, Shull Sharp Ched 2.79, Shlbrg horseradh 2.79, Shull CHS Nsalm 2.79, Shlbrg horseradh 2.79, summer sausage 14.33, Saltines 2.19, Saltines 2.19, Saltines 2.19, Saltines 2.19, V8 Vegetable Juice 3.49, V8 JCE Reg Plst 4.19, Bush Chili Beans Hot 1.59, Bush Chili Beans Hot 1.59, V8 JCE Reg Plst 4.19, V8 Vegetable Juice 3.49, V8 Vegetable Juice 3.49, Dice Tom Chli .59, Dice Tom Chli .59, Dice Tom Chli .59, Dice Tom Chli .59, Bush Chili Bns Mild 1.57, V8 Vegetable Juice 3.49, V8 JCE REG Plst 4.19, Bush Chili Beans Hot 1.59, Bush Med Chili Bean 1.57, Bush Med Chili Bean 1.57, Bush Chili Beans Hot 1.59, Bush chili Bns Mild 1.57, Meat 6.04, X-lean grd beef 6.09, Onions White Jumbo .52 lb @ 0.99/lb 0.51, X-lean Grd Beef 6.20, X-lean Grd Beef 5.71, X-lean Grd Beef 6.42, X-lean Grd Beef 3.40, Meat 6.09
			11/11/15	<i>No receipt</i>
11/08/15	1746	355.41		
			11/12/15	Rey Slow Ck Linr 13x 2.89, Rey Slow Ck Linr 13x 2.89, 8 CT Bun 1.35, 8 CT Bun 1.35, 8 CT Bun 1.35, 8 CT Bun 1.35, 8 CT Bun 1.35, 8 CT Bun 1.35, 8 CT Bun 1.35, Cant Bel Btr Soft 7.79, sales tax .40
			12/01/15	Big Fudge Bar 6.39, Big Star Bar 6.39, Ice Cream Sandwic 2 @ 4.29EA 8.58, Krunch Bar Redcd 3 @ 3.69EA 11.07, 7-UP 12PK 1 @ 4 for 11.00, 2.75, Bottle Deposit .60, Crush Orange 2 @ 4.69EA 9.38, Bottle Deposit .60, Bottle Deposit .60, Pepsi 24PK 10 @ 8.29EA 82.90, Bottle Deposit 1.20, Bottle Deposit 1.20, Bottle Deposit 1.20, Bottle Deposit 1.20, Bottle Deposit 1.20, Bottle Deposit 1.20, Bottle Deposit 1.20, Bottle Deposit 1.20, Bottle Deposit 1.20, Sales tax 6.65
12/01/15	1751	172.68		
			12/21/15	beer, cheese curds, pickles, crackers, mayo, olives, raw dawg, herring
12/07/15	1755	166.94		
			12/05/15	Bounty \$7.99, Charmin \$13.98, Tall Kich bag \$7.39, Glde solid \$5.96, Air Fresh \$2.00, Puffs \$2.09, Puffs plus \$6.57, The Works bwl cl \$4.70
			12/07/15	White cottage \$3.98, Milk \$2.35
			12/07/15	Kft amer singl \$4.39, Kft swiss slice \$4.99, Boiled ham \$29.11, white cottage \$3.98
			12/21/15	Deli Party tray \$26.99, Deli Party tray \$26.99
			12/21/15	FL Scoop Tost \$4.29, FL Scoop Tost \$4.29, FL Scoop Tost \$4.29, FL Scoop Tost \$4.29, Imperial spread qtrs \$1.29, Kft Velveta orig \$6.69, Kft Velveta orig \$6.69, Camp cream of mush \$2.99, Camp cream of mush \$2.99, Camp Fiesta Nacho ch \$1.99, Camp Fiesta Nacho ch \$1.99, Camp Fiesta Nacho ch \$1.99, Ground beef \$5.35, Ground beef \$5.11
			01/04/16	White cottage \$2.09, White cottage \$2.09, Shurfresh bt whe \$1.49

Amount	Improper	Unsupported	Reasonable
33.95	-	-	33.95
149.78	149.78	-	-
171.68	-	171.68	-
<u>355.41</u>			
24.77	24.77	-	-
147.91	147.91	-	-
<u>172.68</u>			
<u>166.94</u>	166.94	-	-
<u>166.94</u>			
54.23	-	-	54.23
6.33	6.33	-	-
42.47	42.47	-	-
57.76	57.76	-	-
54.24	54.24	-	-
5.67	5.67	-	-

Report on Special Investigation of
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Improper and Unsupported Purchases from Quillin's Quality Foods
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Per Check Image				
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			01/04/16	Kft swiss slice \$4.99, Sf chs Prdct ame \$5.38, SFR swiss singl \$3.79, Deli \$117.46, Doritos \$4.29, Frito Lay \$2.50, Kettle orig \$2.50, Sun Chips \$2.50
			01/23/16	fudge bar \$6.39, Big star bar \$6.39, Spring water \$16.68, IC sandwich \$5.58, Krunch bar \$11.07, 7up \$4.89, bottle deposit \$.60, Crush Orange \$14.07, bottle deposit \$1.80, Pepsi \$107.77, bottle deposit \$15.60
01/05/16	1770	563.82		
			01/27/16	Ground beef \$8.35, Ground beef \$8.08, Ground beef \$8.22
			01/27/16	Brown sugar \$2.59, Ground beef \$3.99, Ground beef \$3.95, Ground beef \$3.95, Hunts tom sce \$1.59, Hunts tom sce \$1.59, Hunts tom sce \$1.59, Hunts tom sce \$1.59, Hunts tom sce \$1.59, Hunts tom paste \$1.99, Hunts tom paste \$1.99, Hunts tom paste \$1.99, Hunts tom paste \$1.99, Hunts tom paste \$1.99, Q mozz she 8 \$1.88, Q mozz she 8 \$16.92, Cot cheese \$3.85, Cot cheese \$3.85, Cot cheese \$3.10, Lasagna noodle \$2.29, Lasagna noodle \$2.29, Lasagna noodle \$2.29
			01/31/16	Bounty \$6.49, Renuz adj raspbry \$1.49, Renuz adj raspbry \$1.49, Phse air fresh \$1.00, Phse air fresh \$1.00, Charmin \$6.99, Charmin \$6.99
			02/01/16	Milk \$3.59, Milk \$3.59
			02/01/16	Vanilla ice cream \$6.29, Kemp's Vanilla \$5.99, Kemp's Vanilla \$5.99, Kemp's Vanilla \$5.99, Milk \$3.59, Milk \$3.59, Milk \$3.59, Butterfinger \$4.49, Butterfinger \$4.49, Butterfinger \$4.49, Twix fun size \$4.29, Nest Crunch fun size \$4.59, Nest Crunch fun size \$4.59, Nest Crunch fun size \$4.59, Twix fun size \$4.29, Twix fun size \$4.29, Oreo cookie \$3.69, Dx cups \$2.49, Dx cups \$2.49, Kemp's vanilla \$5.99
			02/01/16	Tex Tst grlc \$3.19, Tex Tst grlc \$3.19, Tex Tst grlc \$3.19, Tex Tst grlc \$3.19, Tex Tst grlc \$3.19
			02/01/16	Baking soda \$4.04
			02/06/16	Choc. Milk \$3.39, Milk \$3.09
			02/25/16	Krunch bar \$7.38, IC Sandwich \$12.87, Aquafina \$14.00, Miller Lite \$16.99, Bottle deposit \$.90, Dt. Mt. Dew \$4.89, bottle deposit \$.60, Coors Light \$8.99, bottle deposit \$.90, Bud Light \$15.99, bottle deposit \$.90, Pepsi \$41.94, bottle deposit \$7.20
02/01/16	1777	393.52		
			03/07/16	Nab Ritz Cracker 3.39, Nab Ritz Cracker 3.39, Shed Crock Spread 2.99
			03/13/16	Nest Crunch Fun Size 4.59, Rolo Miniatures 4.99, Her Kit Kat Snac 4.39, Milky Way Fun Size 4.29, Tootsie Roll Pop 2.97, Tootsie Roll Childs 5.29, Tootsie Roll Pop 2.97, sales tax 2.06
			03/21/16	Diet Pepsi 9 @ 6.99 62.91, bottle deposit 9 @ .80 7.20, 7-UP 12PK 4.89, Bottle deposit .05, Orange Crush 3 @ 4.69 14.07, Bottle deposit 3 @ .05 .15, Sales Tax 5.73
			03/26/16	No receipt
			03/26/16	No receipt

Amount	Improper	Unsupported	Reasonable
143.41	143.41	-	-
199.71	183.03	-	16.68
<u>563.82</u>			
24.65	24.65	-	-
72.70	72.70	-	-
27.23	-	-	27.23
7.18	7.18	-	-
95.62	95.62	-	-
15.95	15.95	-	-
4.04	4.04	-	-
6.48	6.48	-	-
139.77	125.77	-	14.00
<u>393.62</u>			
9.77	9.77	-	-
31.55	-	-	31.55
95.00	95.00	-	-
9.61	-	9.61	-
6.98	-	6.98	-

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			04/13/16	No receipt
			04/21/16	Big star bar vani 6.39, Krunch bar redcd 3.69, krunch bar redcd 3.69, Krunch bar redcd 3.69, Fudge Sticks 6.39, Krunch bar redcd 3.69, Bud 12pk 11.69, Bottle deposit .60, Coors Light 12.99, Bottle deposit .60, Pepsi 24pk 4 @7.99 31.96, Bottle deposit 4 @.80, Sales Tax 3.96
04/21/16	1805	388.13		
			04/21/16	No receipt
			04/21/16	CV Napkins 1.39, Hef Foam Comprtm 2.69, Hef Foam Comprtm 2.69, DIA HD Forks 2.65, Cookies BBQ SC SQZ 2.79, sales tax .66
			04/21/16	Bounty Basic 8 CT 6.49, SF BRD & Btr Chips 2.99, Country Bobs Sauce 5.19, Country Bobs Sauce 5.19, Charmin Basic Double 4.99, Charmin Basic Double 4.99, Charmin Basic Double 4.99, Puffs Family Plus 2.19, Puffs Family Plus 2.19, Puffs Family Plus 2.19, sales tax 1.96
04/04/16	1800	173.48		
			05/02/16	Shurfresh buns 10 @ 1.35 13.50, Fresh Brats 42.65, Potato Salad 19.11, Potato Salad 18.71
			05/27/16	Aquafina 4 @ 4.99 19.96
			05/27/16	SF Krunch Bar Redcd 3.69, SF Krunch Bar Redcd 3.69, SF Ice Cream Sandwic 4.29, BB Big Fudge Bar 5.52, Crush Orange 3 @ 4.69 14.07, Bottle Deposit 3 @ .05 .15, Surfine Water Bonus 4 @ 2.99 11.96, Pepsi 24PK 6 @ 7.99 47.94, Bottle Deposit 6 @ 1.20 7.20, Busch Light 18.99, Bottle Deposit 1.50, sales tax 5.67
05/27/16	1813	238.60		
			06/06/16	Sunbeam Bread 1.99, Sunbeam Bread 1.99, Deli Hot Case 89.04, Shul Chz Sng 1.19, Shul Chz Sng 1.19, Shul Chz Sng 1.19, Chinet Comp Plat 3.99, Chinet Comp Plat 3.99, Chinet Comp Plat 3.99, Chinet Comp Plat 3.99, Sales Tax 7.35
			06/18/16	BB Fudge Sticks 6.39, SF Ice Cream San 2 @ 4.03 8.06, SF Krunch Bar Redcd 2 @ 3.52 7.04, Mug Rootbeer 12P 4.89, Bottle Deposit .60, Crush Orange 2 @ 4.69 9.38, Bottle Deposit 2 @ .05 .10, Diet Mt Dew 8 @ 6.99 55.92, Bottle Deposit 8 @ 1.20 9.60, Aquafina 24PK 4 @ 3.49 13.96, sales tax 4.91
			06/23/16	The works Bwl Cl 2.35, The works Bwl Cl 2.35, The works Bwl Cl 2.35, Charmin Basic Double 4.99, Charmin Basic Double 4.99, DX Bag Tall Kitch d/ 7.79, Lysol DIS Spring Wat 6.49, Lysol Dis Spring Wat 6.49, Ziploc Qt Stor Bag 5.69, Ziploc Gal Stor Bag 3.69, Puffs Family Basic 2.09, Puffs Family Basic 2.09, sales tax 3.60
06/06/16	1823	295.71		
			07/11/16	Shurfresh buns 1.35, Shurfresh buns 1.35, Shurfresh buns 1.35, Shurfresh buns 1.35, Shurfresh buns 1.35, Shurfresh buns 1.35
			07/11/16	Potato Chips Orig 1 @ 2 for 5 2.50, Potato Chip SR CR 1 @ 2 for 5 2.50, Potato Chips Orig 1 @ 2 for 5 2.50, Potato Chips Orig 1 @ 2 for 5 2.50, Franks Gls Kraut 2.99, Potato Salad 10.28, Potato Salad 9.43

Amount	Improper	Unsupported	Reasonable
142.58	-	142.58	-
92.54	92.54	-	-
<u>388.03</u>			
117.25	-	117.25	-
12.87	12.87	-	-
43.36	15.33	-	28.03
<u>173.48</u>			
93.97	93.97	-	-
19.96	-	-	19.96
124.67	112.71	-	11.96
<u>238.60</u>			
119.90	119.90	-	-
120.85	106.89	-	13.96
54.96	-	-	54.96
<u>295.71</u>			
8.10	8.10	-	-
32.70	32.70	-	-

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			07/11/16	Onions Yellow Medium .76 lb @ .89/LB .68, Pea Cheese Salad 5.01, Pea Cheese Salad 5.17, Pea Cheese Salad 5.17, Dip French Onion 1.99, Dip French Onion 1.99
			07/26/16	Krunch Bar Redcd 3.69, Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29, Krunch Bar Redcd 3.69, Big Fudge Bar 5.52, Big Fudge Bar 5.52, Spring Water 2.99, Pepsi 24PK 3 @ 2 for 13 19.50, Bottle Deposit 3 @ 1.20 3.60, Crush Orange 3 @ 4.69 14.07, Bottle Deposit 3 @ .05 .15, sales tax 2.35
07/12/16	1836	130.47		
			08/01/16	Potato Salad 65.67, Baby Swiss 26.61, Cojak Cheese 6.07, bologna 12.64, KFT mayo Sqz 5.49, Deli Meats 9.33, turkey breast 15.87, KFT Miracle Whip 4.39, Shurfresh White 1.59, Misc. Deli 20.48, Shurfresh Wheat 1.69, Shurfresh Wheat 1.69, Shurfresh White 1.59, Potato Salad 10.33, KFT Mayo Sqz 5.49, Plain Dill spears 2.49, plain dill spears 2.49, Vendor Coupon 1.00
			08/01/16	DX Alum FL HD 2.99, Sales Tax .21
			08/18/16	<i>No receipt</i>
08/18/16	1843	288.54		
			09/03/16	Grocery 2 @ 1.89 3.78
			09/19/19	Big Fudge Bar 6.39, Big Fudge Bar 6.39, Krunch Bar Redcd 3.69, Krunch Bar Redcd 3.69, Krunch Bar Redcd 3.69, Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29, Crush Orange 4.69, Bottle Deposit .05, Mug Rootbeer 12P 1 @ 2 for 8.88 4.44, bottle deposit .60, Mountain Dew 7.99, bottle deposit 1.20, Mountain Dew 3 @ 7.99 23.97, Bottle deposit 3 @ 1.20 3.60, Crush Orange 4.69, bottle deposit .05, Mountain Dew 4 @ 7.99 31.96, Bottle Deposit 4 @ 1.20 4.80, Spring Water 3 @ 2.99 8.97, sales tax 5.44
			09/19/16	Grocery 10 @ 1.89 18.90, 7-UP 12PK 1 @ 2 For 9 4.50, Bottle Deposit .60, Sales Tax .32
			10/03/16	Krunch Bar Redcd 6 @ 3.69 22.14, Big Star Bar 6.39, Big Fudge Bar 6.39, Miller Lite 18PK 16.99, Bottle Deposit .90, DT Pepsi 12pk 4.89, Bottle Deposit .60, Dt Mount Dew 12P 4.89, Bottle Deposit .60, Mug Rootbeer 12P 4.89, Bottle Deposit .60, Mountain Dew 8 @ 6.99 55.92, Bottle Deposit 8 @ 1.20 9.60, Surfine Water Bonus 4 @ 2.99 11.96, Sales Tax 6.13
10/03/16	1855	320.16		
			<i>None</i>	<i>No receipt</i>
10/13/16	1858	269.92		
			10/03/16	Shurfresh BT Wheat 1.79, Shurfresh BT Wheat 1.79, Sunbeam Bread 1.99, Sunbeam Bread 1.99, Doritos Nacho 1 @ 2 for 5 2.50, Doritos nacho 1 @ 2 for 5 2.50, Potato Chip Orig 1 @ 2 for 5 2.50, Potato Chip orig 1 @ 2 for 5 2.50, Potato chip Orig 1 @ 2 for 5 2.50, Singles \$3.49PP 3.49, Singles \$3.49PP 3.49, Singles \$3.49PP 3.49, KFT Swiss Slice 4.99, KFT Swiss Slice 4.99, Swiss Single 3.69, Deli Meats 13.24, Deli Meats 19.10, Macaroni salad 10.48, potato salad 11.13, macaroni salad 10.68, potato salad 11.13, Potato Chip SR CR 1 @ 2 for 5 2.50

Amount	Improper	Unsupported	Reasonable
20.01	20.01	-	-
69.66	66.67	-	2.99
<u>130.47</u>			
192.91	192.91	-	-
3.20	3.20	-	-
92.43	-	92.43	-
<u>288.54</u>			
3.78	-	3.78	-
139.17	130.20	-	8.97
24.32	24.32	-	-
152.89	140.93	-	11.96
<u>320.16</u>			
269.92	-	269.92	-
<u>269.92</u>			
122.46	122.46	-	-

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Improper and Unsupported Purchases from Quillin's Quality Foods
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Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			10/03/16	OM Sli Mt Bologn 3.39, Om Sli Mt Bologn 3.39, Shed Crock Spread 2.99, Ploch Mustard Sqz 1.89
			10/13/16	X-lean Grd Beef 69.10, 8 CT Bun 15 @ 1.35 each 20.25, Rey Alum Foil Wrap 3 1.99, Hunt Manwich 2.67, Hunt Manwich ori 1.75, Hunt Manwich ori 1.75, Hunt manwich 2.67, sales tax .14 (Open House - Fire Prevention Week)
			10/13/16	Cameo Apple 1.60 lb @ 1.79/lb 2.86, Frt Rlup Vari 2.55, Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29, Ice Cream Sandwic 4.29 (Open House - Fire Prevention Week)
			10/13/16	Potato Chip Wavy 10 @ 2 for 5 25.00, Misc Deli 59.33, Potato Salad 55.29, Grocery 10 @ 1.89 18.90 (Open House - Fire Prevention Week)
			10/13/16	Reg Cooking Spray 2.99, Reg Cooking Spray 2.99, Grocery 1.09 (Open House - Fire Prevention Week)
			10/13/16	Potato Salad 25.65, Potato Salad 26.50 (Open House - Fire Prevention Week)
			10/13/16	Macaroni Salad 27.40, Potato Salad 29.49 (Open House - Fire Prevention Week)
			10/17/19	Lighter Fluid QK 2.79, Lighter Fluid QK 2.79, Lighter Fluid QK 2.79, sales tax .59
			10/31/16	Dawn Original Liq 3.75, Lysol Toilet Bwl Cln 2.99, Lysol Toilet Bwl Cln 2.99, DX Disinf Spray Mtn 3.99, Puffs Family Plu 6 @ 2 for 3 9.00, Bnty Basic RR Print 7.49, Bnty Basic RR Print 4.79, Charmin Basic Double 3 @ 6.99 20.97, sales tax 4.11
			10/31/16	Mars Snickers Funsz 3.99, Mars Snickers Funsz 3.99, Roll Childs Play 5.29, Roll Childs Play 5.29, Roll Childs Play 5.29, Roll childs Play 3 @ 5.29 15.87, Sales Tax 2.78
			10/31/16	Roll Childs Play 5.29, Roll Childs Play 5.29, Roll Childs Play 5.29
			11/02/16	Big Star bar 6.39, Big Fudge Bar 6.39, Ice Cream Sandwic 4.29, Krunch Bar Redcd 3.69, Krunch Bar Redcd 3.69, Krunch Bar Redcd 3.69, Krunch Bar Redcd 3.69, Ice cream Sandwic 4.29, Orange Crush 1 @ 3 for 12 4, Bottle deposit .05, Mug Rootbeer 12P 1 @ 3 for 12 4, Bottle Deposit .60, Pepsi 24 PK 4 @ 7.99 31.96, Bottle Deposit 4 @ 1.20 4.80, Spring Water 2 @ 4.59 9.18, Sales Tax 2.80
11/02/16	1864	760.66		
			11/07/16	CF Singles 2.69, CF Singles 2.69, CF Singles 2.69, Shed spd ctry crock 2.99
			11/07/16	Potato salad 22.01, potato chip wavy 2.50, potato chip wavy 2.50, paper plates 3.49
			11/12/16	Folgers 3.99, mel bskt fltr wht 1.59
			11/12/16	Sun d pnch 4.19, milk 3.69, choc milk 2.99

Amount	Improper	Unsupported	Reasonable
11.66	11.66	-	-
100.32	-	-	100.32
26.86	-	-	26.86
158.52	-	-	158.52
7.07	-	-	7.07
52.15	-	-	52.15
56.89	-	-	56.89
8.96	8.96	-	-
62.78	-	-	62.78
42.50	-	-	42.50
16.98	-	-	16.98
93.51	84.33	-	9.18
<u>760.66</u>			
11.06	11.06	-	-
30.74	30.74	-	-
5.69	5.69	-	-
11.16	11.16	-	-

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Improper and Unsupported Purchases from Quillin's Quality Foods
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Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			12/02/16	Grd Beef 5.84, ground beef 6.29, ground beef 6.69, ground beef 5.93, ground beef 6.15, ground beef 5.97, cottage cheese 3.11, cottage cheese 3.11, cottage cheese 3.14, cottage cheese 3.02, cottage cheese 3.20, Hnt tomato sauce 1.59, Hnt tomato paste 1.99, Hnt tomato paste 1.99, Hnt tomato sauce 1.59, Hnt tomato sauce 1.59, Hnt tomato sauce 1.59, Hnt tomato sauce 1.59, Hnt tomato sauce 1.59, Hnt tomato paste 1.99, Hnt tomato paste 1.99, Hnt tomato paste 1.99, brown sugar 2.19, Lasagna noodle 2.29, Lasagna noodle 2.29, Lasagna noodle 2.29, Lasagna noodle 2.29, Mozz shrd 1.50, Mozz shrd 1.50, Mozz shrd 1.50, Mozz shrd 1.50, Mozz shrd 1.50, Mozz shrd 1.50, Mozz shrd 1.50, Mozz shrd 1.50, Mozz shrd 1.50, Mozz shrd 1.50
			12/03/16	Big Fudge bar 6.39, Mug Rootbeer 4.00, bottle deposit .60, Coors Light 16.99, bottle deposit .90, bud light 15.99, bottle deposit .90, Mug Rootbeer 4.00, bottle deposit .60, Miller Lite 16.99, bottle deposit .90, 7up 9.00, bottle deposit 1.20, Orange Crush 4.00, bottle deposit .05, Mt. Dew 47.94, bottle deposit 7.20
12/03/16	1886	301.32		
			12/19/16	crackers, plastic spoons/forks, paper plates, herring, raw dawg, horseradish, cheeseurds
12/19/16	1891	109.70		
			12/05/16	Kemps ny vanilla \$8.29, Dx cups plastic 18 \$2.49
			12/05/16	Texas toast \$3.89, Texas toast \$3.89, NY vanilla \$7.15, 2% gallon milk \$3.99, NY Vanilla \$7.15, Hrsh Health miniature \$4.99, nstl butrfinger bar \$.99, nstl butrfinger bar \$.99, nstl butrfinger bar \$.99, nstl butrfinger bar \$.99, nstl butrfinger bar \$.99, nstl butrfinger bar \$.99, 2% gallon milk \$3.99, vanilla ice c \$7.15, vanilla ice c \$7.15, Fleischmann btr \$1.69, NY vanilla \$7.15, Dx cups plastic 18 \$2.49, Dx cups plastic 18 \$2.49, Oreo cookie \$3.29, Oreo cookie \$3.29
			12/14/16	Ground beef \$10.57, ground beef \$9.50, Tostito Scoops \$3.50, Tostito Scoops \$3.50, Tostito Scoops \$3.50, Tostito Scoops \$3.50, Velveeta \$6.99, Velveeta \$6.99, I cnt blv nt btr stk \$3.79, Cream mushroom \$2.99, Cream mushroom \$2.99, Cream mushroom \$2.99, Fiesta nacho ch \$1.99, Fiesta nacho ch \$1.99, Fiesta nacho ch \$1.99, Fiesta nacho ch \$1.99
			12/19/16	Deli \$26.99, manz stfd olive \$2.99, manz stfd olive \$2.99
			12/19/16	Townhouse crkr \$3.39, townhouse crkr \$3.39, Saltines \$1.24, Saltines \$1.24, whip dresing \$3.19
			01/02/17	Ground beef \$8.19, ground beef \$7.65, ground beef \$8.10, Tx Tst garlic \$3.19, Tx Tst garlic \$3.19, Onions \$.89, mild shred cheddar \$3.29, mild shred cheddar \$3.29, rotel dice tom \$1.99, salt/pepper shaker \$1.89, salt/pepper shaker \$1.89, Light brn sugar \$1.99, honey \$4.99, rotel dice tom \$1.99, chili-ets chili \$.75, chili-ets chili \$.75, dice tom mex fies \$.79, dice tom garlic \$.79, kid bn dk red \$.75, cheeseurds \$4.99, cheeseurds \$4.99, shull co-jack longhn \$4.57, shell hot pepper \$5.50, cheeseurds \$4.99, camp tomato jce can \$2.19, camp tomato jce can \$2.19, camp tomato jce can \$2.19, camp tomato jce can \$2.19, kid bn dk red \$.75, chili-ets chili \$.75, kid bn dk red \$.75, kid bn dk red \$.75, dice tom garlic \$.79, dice tom grn chil \$.79, chili-ets chili \$.75

<u>Amount</u>	<u>Improper</u>	<u>Unsupported</u>	<u>Reasonable</u>
96.70	96.70	-	-
145.97	145.97	-	-
<u>301.32</u>			
109.70	109.70	-	-
<u>109.70</u>			
10.95	10.95	-	-
76.80	76.80	-	-
68.77	68.77	-	-
32.97	32.97	-	-
12.45	12.45	-	-
95.49	95.49	-	-

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Improper and Unsupported Purchases from Quillin's Quality Foods
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Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			01/13/17	Ice cream sandwich \$4.69, ice cream sandwich \$4.69, ice cream sandwich \$4.69, Krunch bar \$3.29, Krunch bar \$3.29, Krunch bar \$3.29, big fudge bar \$6.49, big star bar \$6.49, Aquafina \$4.99, Dt Mt. Dew 12P \$9.78, bottle deposit \$1.20, Pepsi 24 pk \$47.94, bottle deposit \$7.20, Pepsi 24 pk \$47.94, bottle deposit \$7.20, Dt Pepsi \$7.99, bottle deposit \$1.20, Crush Orange \$9.38, bottle deposit \$1.10, 7-UP 12pk \$4.99, bottle deposit \$1.20
			02/06/17	Macaroni salad \$9.68, potato salad \$9.88, pea cheese salad \$9.97, potato salad \$10.18, potato chips \$10.00, bush baked beans \$4.69, bush baked beans \$7.99, A1 steak sauce \$3.25, Heinz 57 steak sauce \$4.79
			02/07/17	LP Tank Exchange
			02/23/17	BB Big Star Bars \$12.98, Ice Cream Sandwichs \$17.16, Crush Orange \$14.07, Bottle Deposits \$1.15, 12P Mt. Dew \$4.89, Bottle Deposit \$1.60, Aquafina \$4.99, Aquafina \$9.98, Mt. Dew \$55.93, Bottle deposits \$8.40
02/23/17	1921	731.70		
			03/06/17	No receipt
			03/06/17	No receipt
			03/16/17	Cookies BBQ \$2.79, Cookies BBQ \$2.79, Solo HD paper \$3.75, Solo HD paper \$3.75, Dairy \$5.67, Dairy \$4.67
			03/16/17	Hamburger \$10.80, V Camp Pork & Beans \$7.99, V Camp Pork & Beans \$7.99, Potato Salad \$58.83
			04/03/17	Heinz Sqz Ketchup \$2.99, Swt Rays BBQ Hickory \$9.99, Country Bobs Ap Sce \$5.19, Country Bobs Ap Sce \$5.19, Country Bobs Ap Sce \$5.19
			04/03/17	Deli \$21.55, Deli \$20.47, Deli \$19.23, Deli \$18.95, Hamburger \$4.05
			04/03/17	Crush Orange \$9.38, Bottle deposit \$1.10, Aquafina \$11.97, Diet Mt. Dew \$71.91, Bottle deposit \$10.80, Mug Rootbeer 12P \$9.78, Bottle deposit \$1.20, 7-UP 12P \$9.00, Bottle deposit \$1.20
			04/03/17	BNTY Basic RR Print \$6.29, BNTY Basic RR Print \$6.29, Charmin UL Strong \$6.99, Charmin UL Strong \$6.99, Charmin UL Strong \$6.99, PH Air Fresh Floral \$1.00, Lysol Toilet Bwl Cln \$2.89, Lysol Toilet Bwl Cln \$2.89, Dawn Original Dish \$5.39, Puff Fam Basic Fac \$2.19, Puff Fam Basic Fac \$2.19, Rnzt adj apl & cinn \$1.49, Gld Lav Peach Solid \$1.39, Rnzt adj apl & cinn \$1.49, Glde Solid french va \$1.29
			04/12/17	Krunch bar \$8.97, ice cream sandwich \$8.58, Aquafina \$4.99, Aquafina \$4.99, Niagra \$11.97, Pepsi 24PK \$55.93, Bottle deposit \$8.40, Orange Crush \$10.00, Bottle deposit \$1.15
04/12/17	1940	680.69		
			04/18/17	Bounty SAS Wht \$16.77
			04/30/17	Lawry Marinade Steak \$2.99, Lawry Marinade Steak \$2.99, Meat \$31.83
			05/01/17	Potato salad \$10.98, Macaroni salad \$9.83
			05/01/17	Hamburger \$9.45, Al Save Ched SC Chip \$1.89, Al Save Wavy Chip \$1.89, Al Save sc/onion chp \$1.89, Al save reg pot chip \$1.89, Bush baked bean orig \$7.99, Bush baked bean orig \$7.99

Amount	Improper	Unsupported	Reasonable
208.06	203.07	-	4.99
70.43	70.43	-	-
21.39	21.39	-	-
134.39	119.42	-	14.97
<u>731.70</u>			
3.29	-	3.29	-
153.44	-	153.44	-
23.95	23.95	-	-
85.61	85.61	-	-
19.55	19.55	-	-
84.25	84.25	-	-
132.34	120.37	-	11.97
59.66	-	-	59.66
118.60	96.65	-	21.95
<u>680.69</u>			
16.77	-	-	16.77
37.81	37.81	-	-
20.81	20.81	-	-
32.99	32.99	-	-

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			05/24/17	Mug Rootbeer 12P \$18.00, Bottle deposit \$3.60, Pepsi 24Pk \$71.91, Bottle deposit \$10.80, Aquafina 24pk \$21.00, Ice cream sandwich \$21.45, Ch white vinegar \$2.99, Big fudge bar \$12.98
05/02/17	1964	163.22	05/26/17	Choc 1% gallon \$4.25, 2% gallon milk \$3.89, sun d tngy pnch \$2.99
			06/05/17	Hvy dty forks \$1.59, Hvy dty forks \$1.59, Hvy dty forks \$1.59, Solo HD paper \$3.75
			06/05/17	Kft amer singl \$3.29, Kft amer singl \$3.29, Hamb slc dill \$2.29, vlsc fp swt btr chip \$2.89, Heinz sqz ketchup \$2.99
			06/05/17	Nab premium saltines \$3.19, Curds \$4.34, Curds \$5.14, Lean ground bf \$88.41
			06/05/17	V camp pork & beans \$7.99, V camp pork & beans \$7.99, fr sqz yellow mustrd \$1.99, Dean fr onion dip \$2.29, Dean fr onion dip \$2.29, hamburger \$8.69, Heinz sqz ketchup \$2.99, OD ripple chp \$3.99, Crystal brn suga \$2.39
			06/10/17	T Roll child's play \$5.29, T Roll child's play \$5.29 (<i>Hometown Celebration Parade</i>)
			06/17/17	<i>No receipt</i>
06/26/17	1983	425.44	06/26/17	Big fudge bar \$5.79, Crunch bar \$3.59, Crunch bar \$3.59, Kemp Van IC crm sand \$3.99, Kool Pops \$2.50, Kool Pops \$2.50, Fleis mov ove btr \$1.29, Crush Orange \$9.38, Bottle deposit \$.10, Dt Mt Dew 12P \$4.89, Bottle deposit \$.60, Mt Dew \$53.91, Bottle deposit \$10.80
		<u>588.66</u>		
			07/03/17	Greeting card \$.99, Greeting card \$.99
			07/03/17	Kettle Jalapeno \$2.50, Lays wavy orig \$2.00, Kettle Mesquite \$2.50, Kr sli swis chsfd sn \$4.59, Kr sli swis chsfd sn \$4.59, Kft amer singl \$3.29, Kft amer singl \$3.29, Kettle original \$2.50, Kettle original \$2.50, best choice sandwich \$1.59, best choice sandwich \$1.59, best choice split to turkey breast \$14.07, Kraft mayo sqz \$2.00, best choice split to \$1.79, Pit ham \$11.82, Pit ham \$12.40, smoked turkey \$15.66, Macaroni salad \$9.93, macaroni salad \$10.33
			07/15/17	Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Aquafina \$4.99, Aquafina \$4.99, Aquafina \$4.99, Mt. Dew \$7.99, Bottle deposit \$1.20, Mt. Dew \$7.99, Bottle deposit \$1.20, Mt. Dew \$7.99, Bottle deposit \$1.20, Mt. Dew \$7.99, Bottle deposit \$1.20
			07/19/17	Meat 21 @ \$56.00 (<i>RAGBRAI</i>)
			07/19/17	Grocery 14 @ \$4.00 (<i>RAGBRAI</i>)
			07/19/17	Niagara \$94.50, Gatorade Orange 8 pk \$209.58 (<i>RAGBRAI</i>)
07/19/17	1998	2,266.55	07/19/17	VF all occas napkins \$28.90, Solo HD paper \$180.00, Bush baked bean orig \$287.64, Swt rays BBQ sauce \$41.94 (<i>rec'd senior citizen discount of 5% of purchase</i>) (<i>RAGBRAI</i>)

Amount	Improper	Unsupported	Reasonable
169.02	148.02	-	21.00
11.34	11.34	-	-
9.12	9.12	-	-
14.75	14.75	-	-
101.08	101.08	-	-
40.61	40.61	-	-
11.32	-	-	11.32
14.99	-	14.99	-
108.05	108.05	-	-
<u>588.66</u>			
2.12	2.12	-	-
110.73	110.73	-	-
92.17	72.21	-	19.96
1,176.00	-	-	1,176.00
56.00	-	-	56.00
304.08	-	-	304.08
525.45	-	-	525.45
<u>2,266.55</u>			

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			07/22/17	PC antibc berry pump \$4, BST ch hand sanitize \$10.76, Bounty \$16.77, BST-CH ULT TWL \$8.49, BST-CH ULT TWL \$8.49
			07/25/17	Grocery 500 @ \$.25, Grocery 500 @ \$.25, Grocery 500 @ \$.25, Grocery 500 @ \$.25 (RAGBRAI)
			07/25/17	Grocery \$525, Tax Grocery \$70, Tax Grocery \$20, Tax Grocery \$6.30 (RAGBRAI)
07/25/17	2004	1,468.03	07/25/17	Bush baked bean orig \$239.70, VF all occas Napkins \$69.36, senior citizen 5% discount (RAGBRAI)
			07/28/17	Sweet Rays BBQ orig \$3.99, Sweet Rays BBQ orig \$3.99, Sweet Rays BBQ orig \$3.99, Sweet Rays BBQ orig \$3.99, Sweet Rays BBQ orig \$3.99
			07/28/17	Heinz Sqz Ketchup \$5.49, Heinz Sqz Ketchup \$5.49, Sqz yellow mustrd \$1.99, Sqz yellow mustrd \$1.99, Sqz yellow mustrd \$1.99, Deli \$3.99
			07/29/17	Plastic wrap \$1.39, Plastic wrap clea \$1.39, Plastic wrap \$1.39
			08/07/17	AL Save Reg Pot Chip \$1.89, AL Save Reg Pot Chip \$1.89, AL Save Reg Pot Chip \$1.89
			08/15/17	Crush Orange \$4.69, bottle deposit \$.05, 7-up 12 Pk \$4.99, bottle deposit \$.60, Crush Orange \$4.69, bottle deposit \$.05, Mug Rootbeer \$4.89, bottle deposit \$.60, Mug Rootbeer \$4.89, bottle deposit \$.60, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20, Mt Dew \$6.99, bottle deposit \$1.20
			08/17/17	IC Sandwich \$3.99, IC Sandwich \$3.99, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, BB Big fudge bar \$6.49, BB Big fudge bar \$6.49
08/30/17	2012	262.96	08/30/17	Crunch bar \$3.19, Crunch bar \$3.19, Crunch bar \$3.19, Diet Mt Dew \$3.00, Bottle deposit \$.05, Orange Crush \$3.00, Bottle deposit \$.60, Pepsi 24P \$7.99, bottle deposit \$1.20, Pepsi 24PK \$7.99, bottle deposit \$1.20
			09/01/17	Nun dog biscutt \$4.49, tax \$.31 (Dog treats kept on trucks)
			09/11/17	Kemps van ic pail \$6.99
			09/11/17	Crunch bar \$5.94, Butrfinger \$5.94, Kemps ny vanilla \$20.97, Sour cream \$5.78, Hash browns \$15.00, 2% gallon milk \$3.99
			09/12/17	Bnlss pork roast \$5.39, Bnlss pork roast \$4.50, Bnlss pork roast \$6.75, Bnlss pork roast \$5.07, Bnlss port roast \$6.01, Bnlss pork roast \$5.53, Simplot potato augra \$5.59, Simplot potato augra \$5.59, Simplot potato augra \$5.59, Simplot potato augra \$5.59
			09/14/17	Zip all purpose .5gl \$3.69, Zip frz bag gal \$3.69, Zip Fam Pk frz bags qt \$5.55
			09/14/17	No receipt

Amount	Improper	Unsupported	Reasonable
48.51	-	-	48.51
500.00	-	-	500.00
621.30	-	-	621.30
298.22	-	-	298.22
<u>1,468.03</u>			
19.95	19.95	-	-
20.94	20.94	-	-
4.46	4.46	-	-
5.67	5.67	-	-
131.89	131.89	-	-
40.10	40.10	-	-
39.95	39.95	-	-
<u>262.96</u>			
4.80	-	-	4.80
6.99	6.99	-	-
58.45	58.45	-	-
66.41	66.41	-	-
13.84	-	-	13.84
19.10	-	19.10	-

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			09/14/17	CH wht dnr pl \$3.99, CH wht dnr pl \$3.99, CH wht dnr pl \$3.99, Blue bon spread bowl \$3.29, Dt Mt Dew 12pk \$4.00, Bottle deposit \$.60
10/01/17	2031	190.57		
			10/02/17	Tostito scoops \$4.29, Tostito scoops \$4.29, Tostito scoops \$4.29, Tostito scoops \$4.29, Tostito scoops \$4.29, Tostito scoops \$4.29, Meat \$4.49, Meat \$4.13, Meat \$5.03, Cedar Grove CHS Curd \$7.09, Cedar Grove CHS Curd \$5.14, Cedar Grove CHS Curd \$6.69, Dairy \$3.84, Cedar grove CHS curd \$6.14, Meat \$4.07, Meat \$4.07, Tostitos MD sals \$4.29, Tostitos MD sals \$4.29, Tostitos MD sals \$4.29, Tostitos MD sals \$4.29, Dairy \$12.20, Dairy \$7.79, Dairy \$7.04, Dairy \$3.79, Dairy \$3.99
			10/12/17	Potato Salad (RAGBRAI)
			10/12/17	Lean Ground bf \$23.90, Hot dog \$8.34, Hamburger \$8.10 (RAGBRAI)
			10/12/17	Pam Olive oil spray \$3.49, Pam olive oil spray \$3.49 (RAGBRAI)
			10/12/17	Hamburger \$16.20, Grocery \$73.84, Lean Ground BF \$24.23, Lean Ground BF \$24.47, Potato salad \$37.03, Potato salad \$61.68, Deli \$110.33, Hunt Manwch Sandw \$2.67, Hunt Manwch Sandw \$2.67, Hunt Manwch Sandw \$2.67, Hunt Manwch Sandw \$2.67, Hunt Manwch Sandw \$2.67, Cntry tm lemonade mx \$3.99, Cntry tm lemonade mx \$3.99, Cntry tm lemonade mx \$3.99, Cntry tm lemonade mx \$3.99, Ice crm scoop dlx \$4.89, Ice crm scoop dlx \$4.89, senior citizen discount 5% -\$19.34 (RAGBRAI)
			10/13/17	Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, Crunch bar \$3.69, BB big fudge bar \$6.49, BB big star bar \$6.49, BB big fudge bar \$6.49, Mt Dew \$69.90, bottle deposit \$12.00, Crush Orange \$14.07, bottle deposit \$.15, Mug Rootbeer \$9.78, bottle deposit \$1.20, Dt Mt Dew \$4.89, bottle deposit \$.60, Dt Pepsi \$4.89, bottle deposit \$.60
			10/16/17	IC sandwich \$23.94
			10/20/17	Dean FR onion dip \$2.29, Dean FR onion dip \$2.29, Dean FR onion dip \$2.29
			11/06/17	Lays classic \$2.50, Lays classic \$2.50, Lays classic \$2.50, HF utility Pn \$2.59, Deli \$2.77, Deli \$2.64, Macaroni salad \$4.69, Pea cheese salad \$9.81, Pea cheese salad \$9.27, Raw Dawg \$5.35, Raw Dawg \$4.38, Raw Dawg \$4.78, Heinz 57 steak sauce \$4.79, A-1 Sauce \$4.99
			11/22/17	IC sandwich \$3.99, IC Sandwich \$3.99, IC sandwich \$3.99, BB big fudge bar \$6.49, Crunch bar \$2.89, Crunch bar \$2.89, Crunch bar \$2.89, Dt Mt Dew \$29.34, bottle deposit \$3.60, Pepsi \$63.92, bottle deposit \$9.60, 7-up \$3.34, bottle deposit \$.60
11/22/17	2057	1,010.32		
			12/03/17	Pinesol orig \$2.89, Bounty sas wht \$16.77
			12/04/17	Ritz crackers \$2.99, Nab tris ppr olv oil \$2.99, Lays sour cream & on \$4.29, Lays XL BBQ \$2.50, Hamburger \$1.35, Potato salad \$12.13, Potato salad \$54.34, shlsbrg party tray \$5.99, shlsbrg party tray \$5.99, shlsbrg party tray \$5.99

Amount	Improper	Unsupported	Reasonable
20.98	20.98	-	-
<u>190.57</u>			
128.40	128.40	-	-
52.20	-	-	52.20
40.34	-	-	40.34
6.98	-	-	6.98
369.24	-	-	369.24
174.32	174.32	-	-
23.94	23.94	-	-
6.87	6.87	-	-
63.74	63.74	-	-
144.29	144.29	-	-
<u>1,010.32</u>			
19.66	-	-	19.66
102.55	102.55	-	-

Report on Special Investigation of
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Improper and Unsupported Purchases from Quillin's Quality Foods
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Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			12/12/17	Puff plus \$2.19, Puff plus \$2.19, Angel sft wht \$7.99, Angel sft wht \$7.99, Bnty basic rr print \$6.29, Lysol toilet bwl cln \$2.89, Lysol toilet bwl cln \$2.89, Lysol toilet bwl cln \$2.89, Dawn orig dish lq \$5.39, Dawn orig dish lq \$5.39, gld lav peach solid \$1.39, gld lav peach solid \$1.39, Lys wtrfall spray \$6.49
			12/18/17	Bst-ch hd bowl 20 oz \$2.59, Bst-ch hd bowl 20 oz \$2.59, Solo hd paper \$3.75
			12/18/17	Ritz Crackers \$2.50, Ritz Crackers \$2.50, Ritz Crackers \$2.50, Ritz Crackers \$2.50, Ritz Crackers \$2.50, Premium saltines \$11.16, Cedar grove chs curd \$5.24, Cedar grove chs curd \$6.29, Cedar grove chs curd \$6.44, Cedar grove chs curd \$4.89, Cedar grove chs curd \$5.19, deli hot dish \$26.12, Raw Dawg \$28.34, Deli party tray \$15.99, Deli party tray \$15.99
			12/18/17	Shrmp ring w sauc \$6.39, Shrmp ring w sauc \$6.39, Shrmp ring w sauc \$6.39
			12/18/17	Tostito scoops \$18.00, 85% ground beef \$10.19
			12/18/17	Ground beef \$11.14, Ground beef \$10.28, Velveeta \$7.99, Velveeta \$7.99, Velveeta \$7.99, Crm mshrm sp \$1.99, Blue bon marg qtrs \$.99, crm mshrm sp \$1.99, Camp Fiesta Nacho ch \$1.99, crm mshrm sp \$1.99, crm mshrm sp \$1.99, Camp fiesta nacho ch \$1.99, Camp fiesta nacho ch \$1.99, Camp fiesta nacho ch \$1.99
			12/24/17	Bounty SAS Wht \$16.77
			12/31/17	No receipt
			01/02/18	Crunch bar \$4.79, Crunch bar \$4.79, Crunch bar \$4.79, 7-up 12 pk \$5.29, bottle deposit \$.60, Dt Mt Dew 12PK \$5.29, bottle deposit \$.60, Pepsi 24PK \$70.32, bottle deposit \$9.60
01/02/18	2079	585.99		
			01/06/18	Best choice rt white \$1.59, Best choice rt white \$1.59, Ground beef \$11.09, Ground beef \$9.96, Dark kdney bn \$1.09, Tomato soup \$1.99, Tomato soup \$1.99, SF red beans \$1.09, SF red beans \$1.09, tmato jce can \$1.39, Ground beef \$10.23, Dark kdney bn \$1.09, Chiliets/chili be \$4.99, tmato jce can \$1.39, tmato jce can \$1.39, tmato jce can \$1.39, onions yellow medium \$1.34
			01/08/18	Quilln Cheez \$8.69, Q Ched jack shre \$8.69, Velveeta Sprd sngl \$2.49, Kft Amer sngl \$4.39
01/22/18	2091	78.95		
			01/27/18	Bounty paper towels \$3.99, Charmin Essentials \$3.99, Charmin Essentials \$3.99, Puff fam basic fac \$2.39, Puff fam basic fac \$2.39, Puff fam basic fac \$2.39, rnzt adj respberry \$1.49, rnzt adj respberry \$1.49, arwk aero trop flw \$3.69, arwk aero trop flw \$3.69

Amount	Improper	Unsupported	Reasonable
59.25	-	-	59.25
9.19	9.19	-	-
142.22	142.22	-	-
19.17	19.17	-	-
28.19	28.19	-	-
62.30	62.30	-	-
16.77	-	-	16.77
14.96	-	14.96	-
111.73	111.73	-	-
<u>585.99</u>			
54.69	54.69	-	-
24.26	24.26	-	-
<u>78.95</u>			
31.57	-	-	31.57

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Improper and Unsupported Purchases from Quillin's Quality Foods
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Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			02/05/18	VH ses gourmet \$1.99, VH ses gourmet \$1.99, VH ses gourmet \$1.99, VIL hearth class \$1.99, VIL hearth class \$1.99, VIL hearth class \$1.99, Ground beef \$33.59, VIL hearth class \$1.99, VIL hearth class \$1.99, VH ses gourmet \$1.99, Potato salad \$62.92, Al save reg pot chip \$1.89, Al save wavy chip \$1.89, Charmin Papertowels \$5.99, Charmin Papertowels \$5.99, Ajax trpact org dish \$2.49, Ajax trpact org dish \$2.49, Macaroni Salad \$9.63, Hunt manwch sandw sc \$1.19, Hunt manwch sandw sc \$1.19, Hunt manwch sandw sc \$1.19, Hunt manwch sandw sc \$1.19, Hunt manwch sandw sc \$2.67, Hunt manwch sandw sc \$2.67
			02/06/18	IC sandwich \$4.49, BB big star bar \$6.49, Crunch bar \$4.79, BB big star bar \$6.49, IC sandwich \$4.49, IC sandwich \$4.49, Crunch bar \$4.79, Crunch bar \$4.79, Crunch bar \$4.79, Crunch bar \$4.79, Mt Dew \$8.49, bottle deposit \$1.20, Mt. Dew \$59.43, bottle deposit \$8.40, Orange Crush \$23.34, bottle deposit \$.35, 7up \$3.00, bottle deposit \$.60, Aquafina 24pk \$11.97
02/22/18	2103	361.43		
			02/27/18	Onions yellow medium \$1.05, Boneless ham \$14.31, Boneless ham \$15.37, organic celery \$1.29, organic celery \$1.29
			03/05/18	NAB chic in bisc org \$3.79, NAB chic in bisc org \$3.79, Keb RF club crackers \$2.50, Keb RF club crackers \$2.50, saltines \$1.79, saltines \$1.79, Deli party tray \$26.99, Scotcheroots \$3.55
			03/21/18	IC Sandwich \$4.69, IC Sandwich \$4.69, Crunch bar \$14.37, BB big star bar \$6.49, BB big star bar \$6.49, Aquafina 24 pk \$11.97, Mug Rootbeer \$16.00, bottle deposit \$2.40, 7-up \$5.29, bottle deposit \$.60, Pepsi \$84.90, bottle deposit \$12.00
03/21/18	2118	259.47		
			04/02/18	WW Cheesecurds \$4.99, WW Cheesecurds \$4.99, WW Cheesecurds \$4.99, WW Cheesecurds \$4.99, WW Cheesecurds \$4.99, WW Cheesecurds \$4.99
			04/02/18	Ch wht dnr pl \$3.99, CH wht dnr pl \$3.99, CH wht dnr pl \$3.99, Yellow Onions \$379, Kraft tarter sce sqz \$1.79, Kraft tarter sce sqz \$1.79, Kraft tarter sce sqz \$1.79, Kraft tarter sce sqz \$1.79, Bush baked beans \$2.49, Bush baked beans \$2.49, zip frzr gal \$3.69, bush bakd bean orig \$7.99, Al save pure veg oil \$5.59, Al save pure veg oil \$5.59, Al save pure veg oil \$5.59, Al save pure veg oil \$5.59, G Metal flour \$1.59, Busch light \$4.99, bottle deposit \$.30
04/30/18	2129	111.61	04/29/18	Charmin papertowels \$6.41
			05/02/18	White Mini Buns
06/04/18	2148	16.76		
			05/05/18	Crunch bar \$4.79, Crunch bar \$4.79, Crunch bar \$4.79, 7-up 12 pk \$4.50, bottle deposit \$.60, 7up 12PK \$4.50, bottle deposit \$.60, Aquafina \$11.97, Dt Pepsi 24PK \$4.00, bottle deposit \$.60, Dt Mt Dew \$4.00, bottle deposit \$.60, Orange Crush \$4.00, bottle deposit \$.05, Mug Rootbeer \$4.00, bottle deposit \$.60, Mt Dew \$84.90, bottle deposit \$12.00

Amount	Improper	Unsupported	Reasonable
156.08	139.12	-	16.96
173.78	161.81	-	11.97
<u>361.43</u>			
33.31	33.31	-	-
48.84	48.84	-	-
177.32	165.35	-	11.97
<u>259.47</u>			
34.93	34.93	-	-
70.27	70.27	-	-
<u>6.41</u>	-	-	6.41
<u>111.61</u>			
16.76	16.76	-	-
<u>16.76</u>			
158.98	147.01	-	11.97

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Improper and Unsupported Purchases from Quillin's Quality Foods
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Per Check Image				
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			05/07/18	Al save napkins \$2.99, Chinet dinner plates \$12.99
			05/29/18	Bnty basic rr print \$7.49, Puff plus fam fac \$2.29, Puff plus fam fac \$2.29, Puff plus fam fac \$2.29, Puff plus fam fac \$2.29, Charm ess strng \$5.99, Charm ess soft \$5.99, Lysol toilet bwl clean \$2.85, Lysol toilet bwl clean \$2.85, Lysol toilet bwl clean \$2.85, Dawn orig liq \$3.99, Dawn orig liq \$3.99, gld lav peach solid \$1.39, gld lav peach solid \$1.39, gld lav peach solid \$1.39, Febreze air spring \$3.49
			05/31/18	Top sirloin \$32.34, Top sirloin \$46.81, Top sirloin \$41.02
			06/01/18	Fudge bar \$3.99, BB big star bar \$6.49, Crunch bar \$4.79, Fudge bar \$3.99, Fudge bar \$3.99, Crunch bar \$4.79, Crunch bar \$4.79, Crunch bar \$4.79, Pepsi 24pk \$25.47, bottle deposit \$1.20, Niagara \$14.95, Pepsi 24 pk \$42.45, bottle deposit \$6.00
			06/03/18	select 2% hf gal \$1.85, sprite \$2.39, deposit \$.05, sprite \$2.39, deposit \$.05, Bst-ch s sty hasbrn \$2.89, Bst-ch s sty hasbrn \$2.89, Bst-ch s sty hasbrn \$2.89, Bst-ch s sty hasbrn \$2.89, Bst-ch s sty hasbrn \$2.89, Bst-ch s sty hasbrn \$2.89, Bst-ch chdr chs soup \$1.39, Bst-ch chdr chs soup \$1.39, bst-ch sour cream \$1.99, bst-ch sour cream \$1.99, shul shred ched \$1.99, shul shred ched \$1.99, Bst-ch crm clry soup \$1.19, Bst-ch crm clry soup \$1.19, Bst-ch crm clry soup \$1.19, Bst-ch crm clry soup \$1.19, Bst-ch crm clry soup \$1.19, Bst-ch crm clry soup \$1.19, shulls but/qtrs \$3.49, Peppers green bell \$7.92, Yellow onion set \$7.17
			06/04/18	2% gallon milk \$3.99, 2% gallon milk \$3.99, Reese P btr cup \$3.99, Nab Oreo Cookie \$2.25, Van IC pail \$6.99, Van IC pail \$6.99, Van IC pail \$6.99, Van IC pail \$6.99, Nstl butrfinger bar \$.99, Nstl butrfinger bar \$.99, Nstl butrfinger bar \$.99, Nstl butrfinger bar \$.99, Nstl butrfinger bar \$.99, Nstl butrfinger bar \$.99, Solo Grips Pls cp \$3.49
06/12/18	2145	581.54		
			06/16/18	Mug Rootbeer 12P \$4.99, bottle deposit \$.60, Crush Orange \$4.00, bottle deposit \$.05, Dt. Mt. Dew \$9.98, bottle deposit \$1.20, Niagara \$14.95, Pepsi 12pk \$33.96, bottle deposit \$4.80
			06/16/18	Charmin Papertowels \$5.99, Charmin Papertowels \$5.99, Fiora kitch twl \$4.99, Pinesol orig \$2.89
			07/02/18	Onions yellow medium \$1.20, shul chz sng \$1.19, shul chz sng \$1.19, shul chz sng \$1.19, Plochmans mustard \$1.49, Al save reg pot chip \$1.89, Al save reg pot chip \$1.89, Al save reg pot chip \$1.89, Al save reg pot chip \$1.89, Heinz sqz ketchup \$2.99, vlsc sauerkrt glass \$3.19, vlsc sauerkrt glass \$3.19, Hamb slc dill \$1.99, Hamb slc dill \$1.99, hamburger \$1.39, hot dog \$1.39, Hamburger \$1.39, hot dog \$1.39, hot dog \$1.39, hot dog \$1.39, hot dog \$1.39, hot dog \$1.39, hot dog \$1.39, hamburger \$1.39, hamburger \$1.39, hamburger \$1.39, Al save reg pot chip \$1.89, Potato salad \$62.38, bush baked beans \$7.99
			07/03/18	Charms astd blo pops \$3.25, Charms astd blo pops \$3.25, Charms astd blo pops \$3.25, Charms astd blo pops \$3.25, T roll froot straw \$5.99, T roll frti blu rspb \$5.99, T roll midgees \$2.99, T roll midgees \$2.99, T roll midgees \$2.99, T roll midgees \$2.99, T roll midgees \$2.99, T roll midgees \$2.99, T roll midgees \$2.99, T roll midgees \$2.99, T roll midgees \$2.99
			07/10/18	Kngfrd Lfld plas btl \$10.56

Amount	Improper	Unsupported	Reasonable
16.19	16.19	-	-
56.52	-	-	56.52
120.17	120.17	-	-
114.28	99.33	-	14.95
62.85	62.85	-	-
52.55	52.55	-	-
<u>581.54</u>			
78.24	63.29	-	14.95
21.25	-	-	21.25
114.72	114.72	-	-
52.32	-	-	52.32
10.56	10.56	-	-

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Improper and Unsupported Purchases from Quillin's Quality Foods
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Per Check Image				
Check Date	Check Number	Amount	Date	Description per Receipt
			07/14/18	IC Sandwich \$4.69, IC Sandwich \$4.69, IC Sandwich \$4.69, Crunch bar \$23.95, BB big star bar \$6.49, Ice crm bar \$4.79, Ice crm bar \$4.79, Ice crm bar \$4.79, Niagara \$14.95, Mug Rootbeer \$4.00, bottle deposit \$.60, Orange Crush \$4.00, bottle deposit \$.05, Dt. Pepsi \$4.00, bottle deposit \$.60, Orange Crush \$4.00, bottle deposit \$.05, Mug Rootbeer \$4.00, bottle deposit \$.60, 7up \$4.50, bottle deposit \$.60, Mt. Dew \$76.41, bottle deposit \$10.80
			07/25/18	Frozen \$15.12
07/26/18	2168	487.31		
			08/22/18	IC Sandwich \$4.69, IC Sandwich \$4.69, BB Big Fudge bar \$6.49, BB Big star bar \$6.49, Crunch bar \$4.79, Crunch bar \$4.79, Crunch bar \$4.79, Crunch bar \$4.79, Mug Rootbeer 12P \$10.38, bottle deposit \$1.20, Crush Orange \$5.19, bottle deposit \$.60, Dt Mt. Dew \$5.19, bottle deposit \$.60, Niagara \$9.95, Mt. Dew \$69.90, bottle deposit \$12.00, Vendor coupon -\$1.00
08/22/18	2175	161.88		
			08/28/18	Viva van 6BR cas twl \$11.98
			09/09/18	Kemps NY Vanilla \$8.29, Kemps NY Vanilla \$8.29
09/10/18	2183	28.56		
			10/08/18	Ice Cream \$43.01, Water \$15.96, Soda \$103.37, Tax \$6.31
10/08/18	2194	168.65		
			10/11/18	Sheet cakes \$101.98, 1/2 sheet cake \$35.99, Forks \$12.76, Tax \$.89 (<i>Open House - Fire Prevention week</i>)
10/11/18	2198	151.62		
			11/05/18	Hamburger \$1.39, Hamburger \$1.39, Hamburger \$1.39, Hamburger \$1.39, Hamburger \$1.39, Hamburger \$1.39, Hamburger \$1.39, Hamburger \$1.39, Old Dutch F Pack Rip \$3.99, Old Dutch F Pack Rip \$3.99, Old Dutch F Pack Rip \$3.99, Old Dutch F Pack Rip \$3.99, Cavenders Greek seas \$1.99, Bush baked bns onion \$2.49, Bush baked bns onion \$2.49, Bush bakes bns orig \$7.99
			11/05/18	thin bnless pork cho \$32.06, thin bnless pork cho \$35.74
			11/07/18	BB big star bar \$6.49, BB big star bar \$6.49, Crunch bar \$4.69, Crunch bar \$4.69, Crunch bar \$4.69, Crunch bar \$4.69, Reg butter \$3.35, Mug Rootbeer \$5.69, bottle deposit \$.60, 7-up \$5.99, bottle deposit \$.60, Crush orange \$5.69, bottle deposit \$.60, Mug Rootbeer \$5.69, bottle deposit \$.60, Orange crush \$5.69, bottle deposit \$.60, Mt. Dew \$69.90, bottle deposit \$12.00
12/10/18	2222	<u>270.18</u>		
Totals		<u>\$ 19,496.94</u>		

^ - The individual purchases from 04/18/17 through 06/05/17 total \$588.66 as do the two checks issued on 05/02/17 and 06/26/17. However, the individual purchases cannot be balanced to the individual check amounts.

Note: The auditor's notations are in italics.

Amount	Improper	Unsupported	Reasonable
195.10	180.15	-	14.95
15.12	15.12	-	-
<u>487.31</u>			
161.88	151.93	-	9.95
<u>161.88</u>			
11.98	-	-	11.98
16.58	16.58	-	-
<u>28.56</u>			
168.65	152.69	-	15.96
<u>168.65</u>			
151.62	-	-	151.62
<u>151.62</u>			
42.04	42.04	-	-
67.80	67.80	-	-
160.34	160.34	-	-
<u>270.18</u>			
<u>\$ 19,496.94</u>	<u>11,387.42</u>	<u>1,960.52</u>	<u>6,149.00</u>

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Improper and Unsupported Purchases John's Hardware
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Check Date	Check Number	Amount	Date	Description
			12/09/14	<i>Reasonable</i> : Stanley tool set \$29.99, 2 10-1 screwdriver \$14.58, 3 stanley screwdriver \$17.97, gloves \$30.00, Ratchet tie downs \$15.99, channelock wrench set \$29.99, <i>Improper</i> : Stanley thermos \$33.49, BBQ tool set \$19.00, and 8-\$15 gift cards \$120.00
			12/19/14	2 renuzit \$3.98, 2 airwicks \$3.58, pinesol \$2.79, Bounty paper towels \$13.49 - restrooms
01/06/15	1607	\$ 334.85		
			09/04/15	5 towels \$5.00 and 2 aprons \$6.98
			09/08/15	Trash bags \$5.29, Inner tube \$4.49, Propane tank \$3.99, torch head \$67.99
			09/08/15	Sledge
			09/21/15	First alert fire ext \$52.99, First alert carbon mono \$43.49, 2 Smoke alarms \$21.98, First alert auto \$17.79, first aid kit \$24.99, flashlight \$24.99, and 8-\$10.00 gift cards \$80.00
09/17/15	1721	394.46		
			12/15/15	All purpose cleaner \$3.79, Lime Away \$5.99, Paper Towels \$11.49
			12/21/15	<i>Reasonable</i> : 8 2-in-1 screwdrivers \$23.92, 2 min ratcheting screwdrivers \$11.98, 2 mag lights \$25.98, socket set \$17.97, 5 pc home tool set \$7.97, thermos pump pot \$29.99; <i>Unsupported</i> : small crock pot \$15.49; <i>Improper</i> : magic bullet \$49.99
			12/21/15	Thermos \$15.49, 2 smart knives \$21.98, 2 key ring system
01/05/16	1768	258.01		
			09/30/16	Duct Tape \$8.29 and shipping tape \$14.58
			10/05/16	Dial soap \$5.29, 2 renuzit \$3.98, Dustpan \$3.99, 8 pk Bounty \$11.49, vacuum bags \$6.99
			10/13/16	Halogen light \$14.49, carbon monoxide alarm \$43.49, fire extinguisher \$52.99, gloves \$17.98, tow rope \$10.79, flashlight \$27.99

Amount	Improper	Unsupported	Reasonable
\$ 311.01	172.49	-	138.52
23.84	-	-	23.84
<u>334.85</u>			
11.98	-	-	11.98
81.76	-	-	81.76
34.49	-	-	34.49
266.23	80.00	-	186.23
<u>394.46</u>			
21.27	-	-	21.27
183.29	49.99	15.49	117.81
53.45	-	-	53.45
<u>258.01</u>			
22.87	-	-	22.87
31.74	-	-	31.74
167.73	-	-	167.73

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Improper and Unsupported Purchases John's Hardware
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Check Date	Check Number	Amount	Date	Description
			10/13/16	4-\$15.00 gift cards \$60, 4-\$10 gift cards \$40
			10/13/16	Thermos \$33.49, crockpot \$15.49
			10/26/16	Payment from PVFD Check # 1860
11/14/16	1882	342.57		
			<i>Unknown</i>	<i>None</i>
09/18/17	2030	113.60		
			<i>Unknown</i>	<i>None</i>
11/07/17	2056	297.66		
			<i>Unknown</i>	<i>None</i>
04/02/18	2122	16.15		
			<i>Unknown</i>	<i>None</i>
05/07/18	2138	22.47		
			10/09/18	2 Fire exting \$79.94, measure tape \$1.00, tweezer set \$1.50, whistle \$1.00, magnet key holder \$2.50, safety pins \$1.29
			10/09/18	Credit memo for Fire extinguishers
			10/09/18	Screwdriver set \$1.50, clipper set \$1.29, sewing kit \$1.50, bungee cord set \$2.0, padlock \$1.50, 3-\$10 gift cards \$30.00
			10/18/18	2 bags of tootsie rolls (<i>Homecoming Parade</i>)
11/05/18	2214	86.01		
			<i>Unknown</i>	<i>None</i>
12/10/18	2221	8.48		
Totals		\$ 1,874.26		

Auditor's notations are in italics.

Amount	Improper	Unsupported	Reasonable
100.00	100.00	-	-
48.98	-	-	48.98
(28.75)	-	-	(28.75)
<u>342.57</u>			
113.60	-	113.60	-
<u>113.60</u>			
297.66	-	297.66	-
<u>297.66</u>			
16.15	-	16.15	-
<u>16.15</u>			
22.47	-	22.47	-
<u>22.47</u>			
87.23	-	-	87.23
(52.99)	-	-	(52.99)
37.79	30.00	-	7.79
13.98	-	-	13.98
<u>86.01</u>			
8.48	-	8.48	-
<u>8.48</u>			
<u>\$ 1,874.26</u>	<u>432.48</u>	<u>473.85</u>	<u>967.93</u>

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Improper and Unsupported Reimbursements to Corporation Members
For the Period January 1, 2015 through December 31, 2018

Per Check Image

Check Date	Payee	Memo	Amount
03/03/15	Zach Burns	Food and room reimbursement	\$ 288.55
04/07/15	Jayce Bohr	Reimburse HDMI cable	14.98
04/07/15	Kirk Johnson	iPad cover	39.88
10/05/15	Kevin Kohrs	Food for meeting	23.88
10/07/15	Milo Sebastian	Mileage to Harpers Ferry	40.25
10/27/15	Darwin Johnson	Mileage to Harpers Ferry	40.25
11/13/15	Darwin Johnson		34.86
12/07/15	Milo Sebastian	Supplies for station	12.84
12/21/15	Jeff Bohr	Items for Fire Dept Christmas Party	227.00
12/23/15	Darwin Johnson	10 year name plaques for station	25.32
03/04/16	Darwin Johnson	Food for meeting	75.60
03/07/16	Randy Plaht	Food reimbursement	21.44
04/04/16	Randy Plaht	Reimbursement for pizza	73.46
04/04/16	Brian Bohr	Supplies for meeting	76.91
05/02/16	Arlin Schager	Food for meeting	276.00
06/06/16	Reggie Lubka	Reimbursement	42.71
07/11/16	Kevin Kohrs	Food for meeting	80.84
07/12/16	Rick Heins	In memory of Betty Heins	35.00
11/07/16	Larry Frey	Food for meeting	113.54
12/22/16	Jeff Bohr	Reimbursement for gifts	75.62
02/07/17	Kirk Johnson	Food for meeting	90.00
06/05/17	Milo Sebastian	Reimbursement for Quillins	38.52

Description per supporting documentation or internet search	Improper	Unsupported	Reasonable
Reimbursement for a beer at meal while attending fire school (\$9); Food and hotel reimbursement for two day fire school in Ames (\$279.55)	\$ 9.00	-	279.55
HDMI cable including sales tax	-	14.98	-
Cover for iPad	-	39.88	-
BBQ wings from Walmart	23.88	-	-
<i>None</i>	-	40.25	-
<i>None</i>	-	40.25	-
Au gratin potatoes and lemon juice from Quillins	34.86	-	-
Hot case	12.84	-	-
Shave gel, razors, deodorant, Iowa bat & ball set, Iowa blanket, Iowa memory fit cap	227.00	-	-
<i>None</i>	-	25.32	-
Cheese, scalloped potatoes, hawaiian rolls, finger rolls	75.60	-	-
1.5 dozen donuts (\$14.96); Remaining \$6.48 is unsupported	14.96	6.48	-
Pizza	73.46	-	-
Pop, plates, cutlery, potato salad, sandwich fixings, chips, beans	76.91	-	-
<i>None</i>	276.00	-	-
<i>None</i>	-	42.71	-
Brats	80.84	-	-
<i>None</i>	35.00	-	-
Buns, deli	113.54	-	-
<i>None</i>	75.62	-	-
4 boneless beef strip loin 44.85 pounds @ \$2/lb.	90.00	-	-
Deli/Misc	38.52	-	-

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Improper and Unsupported Reimbursements to Corporation Members
For the Period January 1, 2015 through December 31, 2018

Per Check Image

Check Date	Payee	Memo	Amount
06/27/17	Darwin Johnson	Mileage	57.78
09/11/17	Milo Sebastian	Roast bags	57.49
10/20/17	Darwin Johnson	Mileage	62.66
11/07/17	Kirk Johnson	Food for meeting	90.00
12/19/17	Jeff Bohr	<i>None</i>	110.00
12/19/17	Darwin Johnson	Supplies	30.00
03/05/18	Jerry Heins	Food for meeting	35.00
04/02/18	Kent Johnson	Food for meeting	25.00
04/02/18	Jerry Grate	Food for meeting	25.00
07/03/18	Jeff Bohr	Mileage and postage	29.24
09/10/18	Darwin Johnson	Mileage	37.45
10/22/18	Darwin Johnson	Mileage to Harpers Ferry	37.45
Totals			<u>\$ 2,344.52</u>

Description per supporting documentation or internet search	Improper	Unsupported	Reasonable
Decorah- Pick up trophies - 36 miles. Lansing- Set up tshirt order 72 miles. 108 mile @.535 = \$57.78	57.78	-	-
Deli/misc	57.49	-	-
Office supplies \$12.37- <i>no receipt</i> ; Mileage to New Albin for County Meeting (78.6 miles RT x \$0.535 = \$42.05); No support for remaining \$8.24	-	12.37	50.29
2 beef strip loin @\$3.50/lb	90.00	-	-
<i>None</i>	-	110.00	-
Deviled eggs for xmas party	30.00	-	-
Soup preparations	35.00	-	-
<i>None</i>	25.00	-	-
<i>None</i>	25.00	-	-
<i>None</i>	-	29.24	-
Pick up 25 years plaque for Tom Benson. 70 miles @.535 <i>No location documented.</i>	37.45	-	-
Pick up 25 years watch for Tom Benson in Harpers Ferry. 70 miles @.535	37.45	-	-
	\$ 1,653.20	361.48	329.84

Report on Special Investigation of
Postville Volunteer Fire Department, Inc

Improper Purchases from Other Vendors
For the Period January 1, 2015 through December 31, 2018

Per Bank Statement

Check Date	Check Number	Description per Statement or Check Image	Memo	Transaction Amount
01/06/15	1604	Country Garden	Flowers- Fishback funeral	\$ 35.00
01/09/15	1595	Swiss Valley	Cheese	14.77
01/20/15	1610	Club 51	Food for meeting	65.00
02/03/15	1611	Postville Post Prom	Donation to post prom	100.00
03/03/15	1626	Guppy's on the Go	Food for meeting	14.21
03/16/15	1634	TJ's Pizza	Food for meeting	250.00
04/07/15	1652	Northeast Iowa Telephone	Late fee	5.00
05/19/15	1674	L+S Marketing	Food for meeting	184.00
05/26/15	1675	Kosher Land	Groceries	15.00
06/01/15	1679	Jet's Meat Processing	Food for meeting	97.25
06/01/15	1683	Hometown Celebrations	Donation	100.00
06/09/15	#	OurDesigns.com		374.31
06/16/15	1688	Brick Oven Pizza	Food for meeting	106.00
06/22/15	1691	Club 51	Food for call	80.00
07/06/15	1701	Letterwerk's	Trophies	150.00
07/17/15	1706	Blooms on Main	Plant funeral Inv 8098	35.00
08/11/15	1712	Blooms on Main	Flowers for Ed Schnuelle	35.00
09/11/15	1717	Muscular Dystrophy Association	Fill the boot donations	4,000.00
11/10/15	1743	Outdoor Creations	Flowers for funeral	40.66
12/07/15	1753	Club 51	Food for meeting	84.53
12/14/15	1759	Jones Jeffer's Black Angus	Gift Certificates	200.00
12/14/15	1760	Pit Stop	Gift Certificates	200.00
12/14/15	1761	Spice and Ice	Christmas Supplies	148.47
01/05/16	1769	Blank Children's Hospital	Fire Safety House Donations	150.00
02/01/16	1775	Brick Oven Pizza	Food for call	163.89
02/09/16	1778	Guppy's on the Go	Food for training	61.18
03/07/16	1788	Postville Post Prom	Donations	100.00
03/07/16	1790	Country Garden	Flowers for funeral	30.00
03/21/16	1793	TJ's Pizza	Food for meeting	188.00
04/05/16	1802	Jet's Meat Processing	Food for meeting	81.35

Reasonable	Improper	Description per supporting documentation or internet search
-	35.00	fresh arrangement, Fishback service
-	14.77	Smoked swiss
-	65.00	Restaurant
-	100.00	post prom donation
-	14.21	1.5 dozen assorted rolls
-	250.00	11 pizzas
-	5.00	
-	184.00	40 lbs turkey tenders
-	15.00	<i>None</i>
-	97.25	12.5 lbs beef patties and brats
-	100.00	<i>None</i>
-	374.31	T-shirts (10), BBQ party gift sets (2), pilsner glass (5), afghan
-	106.00	Tacos for training
-	80.00	Restaurant
-	150.00	Trophies
-	35.00	Plant to Scott Plaht service
-	35.00	Green plant to Ed Schnuelle service
3,703.45	296.55	Donations raised by fire fighters and given to Muscular Dystrophy Association - \$3,703.45 in donations collected from others, remaining \$296.55 donated by PVFD
-	40.66	Floral arrangement and delivery
-	84.53	Restaurant
-	200.00	<i>None</i>
-	200.00	<i>None</i>
-	148.47	<i>Wine, Beer & Spirits store</i>
-	150.00	<i>None</i>
-	163.89	<i>None</i>
-	61.18	Pizza for meeting
-	100.00	Post prom donation
-	30.00	Flowers for Dundee service
-	188.00	10 pizzas
-	81.35	Brats and beef patties

Report on Special Investigation of
Postville Volunteer Fire Department, Inc

Improper Purchases from Other Vendors
For the Period January 1, 2015 through December 31, 2018

Per Bank Statement

Check Date	Check Number	Description per Statement or Check Image	Memo	Transaction Amount
04/21/16	1804	Country Garden	Flowers for funeral	35.00
06/06/16	1821	Hometown Celebrations	Donation	100.00
06/16/16	1822	Letterwerk's	Trophies	156.00
08/10/16	1841	Sports World	<i>None</i>	26.90
08/15/16	1844	Brick Oven Pizza	Food for meeting	252.19
09/07/16	1848	Muscular Dystrophy Association	Fill the boot donations	3,800.00
10/13/16	1857	Club 51	Food for meeting	46.25
10/20/16	1862	L+S Marketing	Food for meeting	134.00
11/07/16	1874	Country Garden	Flowers for Hall Roberts Funeral	50.00
11/14/16	1881	Guppy's on the Go	Food for meeting	24.46
11/14/16	1883	Brick Oven Pizza	Food for meeting	85.00
11/18/16	1884	Elliott Jeweler's	25 year watch for Jim Stroppe	117.26
12/02/16	1885	Sports World	Plaque	63.25
12/14/16	1893	Pit Stop	Gift Certificates	310.00
12/14/16	1894	Black Angus	Gift Certificates	200.00
12/14/16	1896	Spice and Ice	Xmas Party Supplies	155.91
12/19/16	1895	Swiss Valley	Cheese	19.66
01/02/17	1909	Postville Post Prom	Donation	100.00
02/16/17	1919	Elliott Jeweler's	25 yrs watch	207.56
03/02/17	1920	Sports World	Plaques for 25 years	126.49
03/06/17	1926	Casey's General Store	Food for meeting	29.71
03/28/17	1933	L+S Marketing	Food for meeting	318.00
04/06/17	1943	Casey's General Store	Food for meeting	20.98
05/08/17	1971	Casey's General Store	Fuel for trucks	215.48
06/12/17	1978	Hometown Celebrations	Donation Parade	150.00
06/20/17	1985	Country Garden	Flowers for funerals	70.00
06/27/17	1987	Letterwerk's	Trophies	195.00

Reasonable	Improper	Description per supporting documentation or internet search
-	35.00	Plant for Dahlstrom service
-	100.00	<i>None</i>
-	156.00	Trophies
-	26.90	Engraving on plates brought in, brass plate engraving & holes
-	252.19	Pizza for meeting
3,629.72	170.28	Donations raised by fire fighters and given to Muscular Dystrophy Association - \$3,629.72 in donations collected from others, \$170.28 donated by PVFD
-	46.25	Restaurant
-	134.00	<i>None</i>
-	50.00	Flower arrangement Hall/Roberts
-	24.46	Cookies and donuts
-	85.00	4 pizzas
-	117.26	Watch with engraving
-	63.25	Walnut plaque laser engraving
-	310.00	<i>None</i>
-	200.00	<i>None</i>
-	155.91	<i>Wine, Beer & Spirits store</i>
-	19.66	<i>None</i>
-	100.00	Post prom donation
-	207.56	Gents Citizen Quartz watch gold tone black face for Mike Halse, Gents Citizen Quartz watch gold tone white face Jeff Bohr, both watches with engraving
-	126.49	2 Walnut Plaque laser engraved/w foil
-	29.71	Breadsticks & 2 large pepperoni pizza
-	318.00	80 lbs of turkey tenders
-	20.98	24 pack of Miller Lite plus deposit
197.07	18.41	1 gallon chocolate milk \$4.79, 1/2 gallon Fast Blast milk \$2.09, milk \$3.89, 1 dozen donuts \$7.49, sales tax \$.15; Fuel for vehicles (\$197.07)
-	150.00	Donation
-	70.00	Winters and Pete Meyer services
-	195.00	Trophies

Report on Special Investigation of
Postville Volunteer Fire Department, Inc

Improper Purchases from Other Vendors
For the Period January 1, 2015 through December 31, 2018

Per Bank Statement

Check Date	Check Number	Description per Statement or Check Image	Memo	Transaction Amount
09/05/17	2016	Muscular Dystrophy Association	Fill the boot donations	4,200.00
10/09/17	2038	Country Garden	Flowers for funeral	35.00
12/06/17	#	Eagle Engraving - Saint Charles IL		569.95
12/19/17	2077	Karen Meyer	Work at Xmas	100.00
12/19/17	2078	HiWay Lanes	Xmas Party Meeting	428.25
01/16/18	2086	Kwik Star	None	246.50
01/18/18	#	Gunder Burger Shanti		75.26
02/05/18	2099	Country Garden	Flowers for Gerald Hagee	35.00
02/05/18	2102	Postville Post Prom	Donations	100.00
03/20/18	2116	TJ's Pizza	Food for meeting	230.00
04/02/18	2123	Club 51	Food for meeting	60.00
04/02/18	5639	Lora Zieman	Food for meeting	20.00
04/27/18	2128	Family of Dwayne Feickerts	Memorial	50.00
05/01/18	2130	Jade Lensing Fund Drive	Donation	250.00
05/07/18	2142	Hometown Celebrations	Donation	150.00
05/07/18	2141	Josh Spilde	Thank you	50.00
05/07/18	2140	Mabe's Pizza	Food for meeting	289.51
06/12/18	2147	Letterwerk's	Trophies for water	159.00
07/02/18	2160	Jet's Meat Processing		80.00
07/30/18	2169	Country Garden	Flowers for funeral	35.00
09/05/18	2177	Muscular Dystrophy Association	Fill the boot donations	5,200.00
09/05/18	2178	Elliot Jewelers	25 yr watch - Tom B	109.99
09/10/18	2179	Sports World	25 yr plaque	68.52
09/10/18	2184	Darlene White	Food for meeting	56.00

Reasonable	Improper	Description per supporting documentation or internet search
4,020.69	179.31	Donations raised by fire fighters and given to Muscular Dystrophy Association - \$4,020.69 in donations collected from others, \$179.31 donated by PVFD
-	35.00	Moellers flowers funeral
-	569.95	Acrylic Glacier awards, gold toned money clips, flasks, banks, zippered padfolios, knives, wooden card holders, cribbage sets with cards
-	100.00	<i>None</i>
-	428.25	<i>None</i>
171.49	75.01	Super Unleaded 27.497 Gallons - \$75.01 <i>used to fill up Darwin's personal vehicle</i> ; Other fuel for trucks (\$171.49)
-	75.26	2 ham steak meals \$25.18, gunder meal \$8.85, gunder meal \$9.25, 4 sodas \$7.80, sides \$5.75, sales tax \$3.43, tip \$15.
-	35.00	Flowers for funeral
-	100.00	Post prom donation
-	230.00	Pizza
-	60.00	Two buckets of potato salad
-	20.00	Food for a meeting
-	50.00	<i>None available</i>
-	250.00	Donation
-	150.00	Donation
-	50.00	Tip for delivery
-	289.51	Pizza
-	159.00	Trophies
-	80.00	Beef patties, brats
-	35.00	Wyatt service
5,158.27	41.73	Donations raised by fire fighters and given to Muscular Dystrophy Association - \$5,158.27 in donations collected from others, \$41.73 donated by PVFD
-	109.99	Watch for Tom Benson for 25 years
-	68.52	Tom Benson 25 year plaque
-	56.00	Pies for meeting

Report on Special Investigation of
Postville Volunteer Fire Department, Inc

Improper Purchases from Other Vendors
For the Period January 1, 2015 through December 31, 2018

Per Bank Statement

Check Date	Check Number	Description per Statement or Check Image	Memo	Transaction Amount
09/10/18	5641	Casey's General Store	Food and fuel	200.84
10/09/18	#	Wm Supercenter Decorah IA		74.77
11/05/18	2215	Northeast Iowa YMCA	Festival of trees	25.00
11/07/18	2216	Country Garden	Flowers	35.00
Totals				<u>\$ 27,051.31</u>

- Debit card transaction

Note: Auditor's notation are in italics

Reasonable	Improper	Description per supporting documentation or internet search
39.49	161.35	2 large pizzas, 4 large specialty pizzas (\$161.35); Fuel for trucks (\$39.49)
-	74.77	Roaster oven \$39.96, slow cooker \$29.92, sales tax \$4.89
-	25.00	Enter tree decorating contest
-	35.00	Plant
<u>16,920.18</u>	<u>10,131.13</u>	

**Report on Special Investigation
Of the
Postville Volunteer Fire Department, Inc.**

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Unsupported Purchases from Other Vendors
For the Period January 1, 2015 through December 31, 2018

Per Bank Statement

Date	Check Number	Payee	Memo	Transaction Amount
01/05/15	1590	Kristi Flack	Tie fee	\$ 25.00
10/19/15	#	Perkins Dubuque Ia		84.03
02/29/16	#	Baymont Inn and Suites		313.58
02/29/16	#	Baymont Inn and Suites		447.98
05/10/16	1812	NAPA- T&K Cahoon	Supplies	72.07
01/02/17	1908	Sebastian Crane Service	Work on vehicles	175.00
06/13/17	1980	Kwik Star	<i>none</i>	140.89
09/05/17	2020	NAPA- T&K Cahoon	Supplies	8.29
10/23/17	#	Grand Harbor		125.35
10/24/17	#	Grand Harbor		49.42
10/24/17	#	Grand Harbor		63.68
11/07/17	2023	Casey's General Store	Fuel for trucks	19.93
12/04/17	2068	Sebastian Crane Service	Work on trucks and station	886.24
12/20/17	#	Dollar General		44.41
04/02/18	2126	Reggie's Auto Body	Work on truck	90.00
09/26/18	#	Super 8 Motel Cedar Rapids		197.12
10/23/18	#	Grand Harbor Resort		174.84
Totals				<u>\$ 2,917.83</u>

- Debit Card Transaction

Report on Special Investigation of
Postville Volunteer Fire Department, Inc.

Staff

This special investigation was performed by:

Melissa J. Finestead, CFE, Manager
Drew H. Carter, CPA, Staff Auditor
Noelle M. Johnson, Staff Auditor



Annette K. Campbell, CPA
Deputy Auditor of State