



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

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Rob Sand  
Auditor of State

**NEWS RELEASE**

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FOR RELEASE

June 7, 2021

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Auditor of State Rob Sand today released a report on a review of the Ridge Road Communication Tower operated by the Crawford County Firefighters Association (CCFFA) for the period July 1, 2015 through June 30, 2020. The review was conducted in cooperation with the Iowa Department of Homeland Security and Emergency Management (Department) to determine if the Crawford County 911 Service Board was in compliance with Chapter 34A of the *Code of Iowa* and the requirements of the Wireless 911 Carryover Funds awarded to the Crawford County 911 Service Board to construct a new 320-foot communications tower (Ridge Road Tower) to update the emergency services Land Mobile Radio (LMR) system.

Sand reported the Ridge Road Tower was owned and operated by CCFFA and as a result, Crawford County and the Crawford County 911 Service Board are not in compliance with Chapter 34A of the *Code of Iowa* and the requirements of the Wireless 911 Carryover Funds which requires 911 emergency telephone communication systems to be operated under governmental management and control for the public benefit.

Sand also reported, CCFFA has collected \$49,367 of lease revenue for use of the Ridge Road Tower for fiscal years 2017 through 2020. Based on the available records, CCFFA paid a total of \$31,181 for utilities, property taxes and insurance related to the operations of the Ridge Road Tower. Because the tower is required to be operated and managed by the County, the \$18,186 of lease revenue which was not used by CCFFA for the operations and maintenance of the tower should be remitted to the Crawford County 911 Service Board or the County.

Copies of this report have been filed with the Iowa Department of Homeland Security and Emergency Management and the Crawford County Attorney's Office. A copy of the report is available for review on the Auditor of State's web site at <https://www.auditor.iowa.gov/reports/audit-reports/>.

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**REPORT ON A REVIEW OF THE  
RIDGE ROAD COMMUNICATION TOWER OPERATED BY THE  
CRAWFORD COUNTY FIRE FIGHTERS ASSOCIATION**

**FOR THE PERIOD  
JULY 1, 2015 THROUGH JUNE 30, 2020**

**Report on a Review of the Ridge Road Communications Tower  
Operated by the Crawford County Firefighters Association**

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Auditor of State's Report

To John Benson, Chief of Staff,  
Iowa Department of Homeland Security  
and Emergency Management:

As a result of concerns communicated to the Auditor of State regarding compliance with the grant provisions of the Wireless 911 Carryover Funds grant awarded to Crawford County and in cooperation with your Department, we have applied certain tests and procedures to selected financial transactions related to the communications tower located at 2137 Ridge Road, Denison, Iowa (Ridge Road Tower) and processed by Crawford County (County) and the Crawford County Firefighters Association (CCFFA) for the period July 1, 2015 through June 30, 2020, unless otherwise noted. Based on a review of relevant information we performed the following procedures.

- (1) We reviewed the County's general ledger summary of disbursements for the 911 Fund, Towers and Equipment account for the period July 1, 2015 through March 11, 2020 to identify all transactions pertaining to the communications tower.
- (2) We obtained and reviewed supporting documentation for disbursements from the County's 911 Fund, Towers and Equipment account which pertain to the Ridge Road Tower.
- (3) We reviewed the financial statement information and bank statements provided by the CCFFA for the period July 1, 2015 through June 30, 2020, to identify disbursements for tower construction and support.
- (4) We reviewed Chapter 34A of the Code of Iowa, the grant application completed by the Crawford County 911 Service Board and the agreement for the Wireless 911 Carryover Funds grant awarded to the County to identify compliance requirements pertaining to the building and ownership/operation of the Ridge Road Tower in order to determine compliance with Iowa statute and grant provisions.
- (5) We reviewed lease agreements in effect for the Ridge Road Tower and building space for the period July 1, 2015 through June 30, 2020, and the County and the CCFFA receipt records, to determine if rent receipts were deposited with the County or with the CCFFA.
- (6) We reviewed CCFFA minutes from July 1, 2015 through June 30, 2020 to determine support to be provided for the Ridge Road Tower by CCFFA.

Based on these procedures, we determined Crawford County and the Crawford County 911 Service Board are not in compliance with Chapter 34A of the Iowa Code and the requirements of the Wireless 911 Carryover grant. In addition, Crawford County primarily paid for the construction of the Ridge Road tower, with the exception of a generator and a shelter on the Ridge Road property. Our findings and conclusion are presented in 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 County and/or CCFFA, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Iowa Department of Homeland Security and Emergency Management, the Crawford County Attorney, and the Attorney General's Office.

We would like to acknowledge the assistance extended to us by personnel of the Iowa Department of Homeland Security and Emergency Management, Crawford County, and the Crawford County Firefighters Association during the course of our review.

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

May 12, 2021

Report on a Review of the Ridge Road Communications Tower  
Operated by the Crawford County Firefighters Association

Summary

**Background Information**

*Code of Iowa* chapter 34A, “911 Emergency Telephone Systems,” governs local 911 service surcharge and 911 services. Chapter 34A.1 states, “The general assembly finds that enhanced 911 emergency telephone communication systems and other emergency 911 notification devices further the public interest and protect the health, safety, and welfare of the people of Iowa. The purpose of this chapter is to enable the orderly development, installation, and operation of 911 emergency telephone communication systems and other emergency 911 notification devices statewide. These systems are to be operated under governmental management and control for the public benefit.”

The Crawford County 911 Service Board (911 Board) was established by official action of the Crawford County Board of Supervisors on November 20, 1991. The Board was formed as authorized by Iowa Code Chapter 34A. According to its By-Laws, the voting members include Crawford County, Crawford County Emergency Management, and 11 cities. The mission of the 911 Board “is to plan, implement, and maintain a next generation, emergency 911 notification system within the Crawford County 911 Service Area, and, provide for the governance of funds collected from person living within the confines of the Crawford County 911 Service Area, and those funds which may be received from use of any other device, assessed a 911 surcharge, in accord with Iowa Code Chapter 34A, as amended.”. The By-Laws also include the following:

- Article 6 section 5 - “The Board may purchase, hold and dispose of property necessary and incidental to its operations. Any such property will be owned and maintained by the Board.” This section also states, “The Board shall have power to sell or otherwise dispose of any of the properties belonging to them when no longer required for their purposes.”

The Crawford County Firefighters Association (CCFFA) was established on July 19, 2001 under Chapters 504 and 504A of the *Code of Iowa* as a non-profit entity. The CCFFA filed its Articles of Incorporation with the Iowa Secretary of State on August 2, 2001. According to its Articles, the corporation’s purpose is to “assist the fire departments in Crawford County in the execution and performance of responsibilities to the citizens of Crawford County with regard to the study and advancement of the science of fire prevention, protection and suppression; to buy, own, lease, rent and hold real and personal property and operate and maintain said property for the purpose of carrying out, advancing and accomplishing its purpose.”

Duane Zenk, County Assessor, was the City of Denison’s representative on the 911 Board and Board Chair from 1989 to 2018 and has acted as the 911 Service Board Coordinator since 1993. Mr. Zenk is also a member of the CCFFA.

The CCFFA purchased the Ridge Road property, which included an old antenna structure, commonly referred to as the Firefighter Association Tower, from Farmland Foods, Inc. on July 24, 2000 for \$13,000. CCFFA registered the 320-foot antenna structure with the Federal Communications Commission on July 1, 2002 as a primary communications paging tower and CCFFA signed leases with entities such as Crawford County Secondary Roads, Crawford County Memorial Hospital, the Federal Government, as well as private entities such as Van Wall Equipment, for use of the Firefighter Association Tower and adjacent building.

In 2015, the CCFFA hired Therkelsen and Associates to perform a needs assessment of the County’s Land Mobile Radio (LMR) system. Based on their assessment work, Therkelsen and Associates issued a Needs Assessment – LMR report. The needs assessment report recommended the replacement of the Firefighter’s Association Tower as a part of Phase 1 of a County emergency radio communications upgrade project.

On March 3, 2016, Duane Zenk, 911 Coordinator, signed (as the Board Chair for the Crawford County 911 Service Board) and submitted a grant application to the Iowa Department of Homeland Security and Emergency Management for Wireless 911 Carryover Funds on behalf of the Crawford County 911 Service Board for the Crawford County Communications Center Public-Safety Answering Point. The application requested \$100,000 to help fund the proposed replacement of the primary communications paging tower. The Wireless 911 Carryover Funds application incorporated the Needs Assessment – LMR report prepared by Therkelsen and Associates. Per the application, the estimated cost to erect a new communications paging tower on the Ridge Road site was \$162,322.

The grant application also included a certification from the 911 Coordinator which stated, “As the Chair of the County 911 Service Board, I certify that this request for funds was made in accordance with Iowa Code Chapter 34A and that I [the 911 Coordinator] fully understand those laws, rules, and associated grant application guidelines.” As noted above, Chapter 34A of the Code of Iowa states “These systems (911 notification devises) are to be operated under governmental management and control for the public benefit.”

On June 30, 2016, Mr. Zenk submitted a reimbursement request and invoices totaling \$108,986 to the Iowa Department of Homeland Security and Emergency Management to request reimbursement from the Wireless 911 Carryover Funds grant. Mr. Zenk’s signature on the reimbursement form certified that the expenses were in accordance with Iowa Code Chapter 34A. The \$100,000 grant was paid to Crawford County and was received by the County into the 911 Fund on July 18, 2016.

Because Mr. Zenk certified on both the grant application and on the reimbursement request that grant request was made in accordance with Chapter 34A of the Code of Iowa and that he fully understood the laws, rules and associated grant applications guidelines, he would have been aware the Ridge Road Tower was to be operated and managed by a governmental entity, i.e., the County. In addition, as a member of CCFFA he would have had the opportunity to inform the CCFFA the Ridge Road Tower was to be operated and managed by a governmental entity in accordance with Chapter 34A of the Code of Iowa.

CCFFA leases space on the radio tower and adjacent building to governmental entities and private companies. The lease agreements specify the tower and building are owned by CCFFA and CCFFA shall maintain the building and tower in reasonable condition. Based on our review, the lease payments are collected by the CCFFA and deposited into the CCFFA bank account.

Although Chapter 34A of the Code of Iowa requires 911 communication systems to be operated under governmental management and control for the public benefit, since its construction, CCFFA has operated and controlled the use of the Ridge Road Tower. CCFFA is a non-profit corporation registered with the Secretary of State and, as such, is not subject to audit or public oversight.

Because of concerns related to the operation and management of the Ridge Road Tower, the Iowa Department of Homeland Security and Emergency Management cooperated with the Office of Auditor of State to determine if Crawford County and the Crawford County 911 Service Board, is in compliance with the provisions of the Wireless 911 Carryover Funds grant and Iowa Code Chapter 34A.

### **Detailed Concerns**

During our review, we identified the following concerns with the operation and management of the County’s emergency communications tower:

- The County’s emergency communications tower, Road Ridge Tower, is operated and managed by the CCFFA, a private non-profit organization, in violation of Chapter 34A of the Code of Iowa and the Wireless 911 Funds Carryover grant provisions.



- Rents collected from lease agreements with public and private parties to lease the tower and an adjacent building are collected and deposited by the CCFFA.

We also identified the following concerns:

- Concerns with the relationships between the County, the County 911 Service Board and the CCFFA with regard to both overlapping personnel and Board members and activity.
- Concerns with the CCFFA role in the County as it pertains to the organization's stated purpose in their Articles of Incorporation.
- A potential conflict of interest pertaining to the County Assessor also acting as a consultant for the County 911 Service Board and receiving payment for those services while also serving as the County Assessor.

### **CONCERNS WITH THE OPERATION AND MANAGEMENT OF THE COUNTY'S EMERGENCY COMMUNICATIONS TOWER, RIDGE ROAD TOWER**

Chapter 34A of the Code of Iowa and the requirements of the Wireless 911 Carryover Funds grant, which includes reference to Chapter 34A of the Code of Iowa, require emergency communication systems be operated under governmental management and control for the public benefit. However, the County's emergency communications tower has been operated and managed under the control of the CCFFA, a private non-profit organization.

In addition, as noted below, the Crawford County 911 Fund and a \$100,000 Wireless 911 Carryover Funds grant awarded to the County by the Iowa Department of Homeland Security and Emergency Management paid for the majority of the tower's construction: however, CCFFA has retained ownership and management of the tower, in violation of Chapter 34A of the Code of Iowa and the provisions of the Wireless 911 Carryover Funds grant.

#### **Tower Construction Costs – County**

For the period July 1, 2015 through April 10, 2018, the County Auditor identified \$280,079 of disbursements related to the construction, equipment and maintenance of the Ridge Road Tower project site from the 911 Fund, Towers and Equipment Account (see **Exhibit A**). Of this amount, \$108,986 was disbursed between the period October 15, 2015 through June 28, 2016. The disbursements for this period agree to the amount submitted to Iowa Department of Homeland Security and Emergency Management for reimbursement from the Wireless 911 Carryover Funds grant.

As noted in **Exhibit A**, during the period July 1, 2016 through April 10, 2018, the County paid an additional \$171,093 of expenses for the Ridge Road Tower. This amount includes a payment of \$48,554 on December 12, 2017 to Meridian Blue Construction, LLC, to install all components on the new tower, cut over from the old tower, and remove the old tower from the Ridge Road site. The expenses also include a \$2,200 reimbursement to CCFFA for maintenance on the generator at the Ridge Road Tower site.

The County received \$100,000 from the Iowa Department of Homeland Security and Emergency Management, Wireless 911 Carryover Funds, for the construction of the Ridge Road Tower. The remaining tower costs of \$180,079 were paid from the County's 911 Fund. 911 funds are generated from County 911 surcharges from utilities, quarterly surcharge payments from the State of Iowa, sign sales and other miscellaneous receipts. The costs paid from the 911 Fund included the construction of the tower, removal of the old tower, ongoing maintenance, landscape and site work.

#### **Tower Construction Costs – CCFFA**

We requested CCFFA provide us financial information and copies of all invoices paid by CCFFA related to the construction and maintenance of the Ridge Road Tower in order to determine the

tower costs, if any, paid by the CCFFA. According to CCFFA officials, CCFFA paid two installments of \$2,678 each in May 2015 and June 2015 for a generator and \$10,000 in December 2015, for a 9'x16' Cellexion Shelter at the tower site. The cost for the generator and the shelter were not considered to be part of the tower construction costs.

CCFFA officials also stated CCFFA pays for operational costs such as utilities, property tax, and insurance. In addition a CCFFA official represented that the CCFFA and CCFFA members donated materials and labor for projects at the tower site, including site preparation, grading, excavation and backfill; footings; concrete slab; crane work; electrical work; HVAC; structural components and steel exterior to prevent ice and high-speed projectiles from damaging equipment. According to a note from CCFFA officials, the donated materials and labor are not quantifiable and, accordingly, are not included in the calculation of the construction and maintenance costs of the Ridge Road Tower.

## CONCERNS WITH THE TOWER AND ADJACENT BUILDING NET RENT RECEIPTS

### CCFFA Receipts

CCFFA leases space on the radio tower and adjacent building to governmental entities and private companies. The lease agreements specify the tower and building are owned by CCFFA and CCFFA shall maintain the building and tower in reasonable condition.

Based on financial statement information and bank statements provided by CCFFA for the period July 1, 2016 through June 30, 2020, CCFFA collected \$49,367 of rent for use of the Ridge Road Tower. **Table 1** summarizes the rent collected by fiscal year.

Entity	2017	2018	2019	2020	Total
National Weather Service	\$ 4,710	4,710	4,710	4,710	18,840
Crawford County Memorial Hospital	1,320	1,320	4,788	5,075	12,503
Tower Associates	5,136	-	2,568	-	7,704
Crawford County Secondary Roads	1,680	1,680	1,680	1,680	6,720
Schenkelberg Implement / Van Wall	3,600	-	-	-	3,600
Total	\$ 16,466	7,710	13,746	11,465	49,367

Rental income from the Ridge Road Tower from fiscal year 2017 through fiscal year 2020 totaled \$49,367 or 81.6% of CCFFA's \$60,484 of receipts for that period. Included in the \$60,484 of CCFFA receipts is a \$2,200 reimbursement from the County's 911 Fund for generator maintenance at the tower site. The remaining \$8,917 in receipts is from member dues and other sources. Certain deposits did not have sufficient detail on either the CCFFA ledger or bank deposit slip to determine the source of deposit.

### CCFFA Expenses

**Exhibit B** summarizes the disbursements from the CCFFA ledger for fiscal years 2016 through 2020. CCFFA disbursements were classified based on the vendor name, the services or goods provided by the vendor based on a search of the internet, or the notation in the CCFFA ledger or on the check. Because not all disbursements were supported or included sufficient notations in the ledger or on the check, we could not determine the proper classification for some of the disbursements. These disbursements are included in "Other" on the **Exhibit**.

CCFFA expenses for fiscal year 2017 through fiscal year 2020 totaled \$61,160. For the period July 1, 2016 through June 30, 2020, CCFFA paid for ongoing utilities, property taxes, and insurance costs of the new Ridge Road Tower, which totaled \$31,181. **Table 2** summarizes the disbursements (from **Exhibit B**) related to the operations of the Ridge Road Tower by fiscal year.

**Table 2**

<b>Description</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2020</b>	<b>Total</b>
Utilities	\$ 3,344	2,967	3,611	3,768	13,690
Property tax	282	286	308	376	1,252
Insurance	5,387	3,916	3,262	3,674	16,239
Total	\$ 9,013	7,169	7,181	7,818	31,181

Based on the information summarized in **Tables 1 and 2** above, for the period July 1, 2016 through June 30, 2020, CCFFA received \$49,367 from rent on the Ridge Road Tower and expended \$31,181 for ongoing utilities, property tax and insurance related to the tower, resulting in net rent proceeds for CCFFA from operation of the tower of \$18,186. In accordance with Chapter 34A of the Code of Iowa, Ridge Road Tower should be operated and managed by a governmental entity. Accordingly, the net lease receipts of \$18,186, which were earned on what should be either a 911 Service Board or County operated property, belong to the County.

#### **RELATIONSHIP BETWEEN THE COUNTY, THE COUNTY 911 SERVICE BOARD AND THE CCFFA**

As previously stated, CCFFA’s articles of incorporation state CCFFA’s purpose is to “assist the fire departments in Crawford County in the execution and performance of responsibilities to the citizens of Crawford County with regard to the study and advancement of the science of fire prevention, protection and suppression; to buy, own, lease, rent and hold real and personal property and operate and maintain said property for the purpose of carrying out, advancing and accomplishing its purpose.” This indicates the CCFFA is intended to support the various fire departments in the County, not to replace or supplant those entities by appointing itself to operate and manage the County’s emergency communications system.

Furthermore, the County’s land mobile radio project, which includes the Ridge Road Tower, is a joint effort among several local entities including Crawford County, the Crawford County 911 Service Board, Crawford County Emergency Management Agency and the non-profit CCFFA. However, because Duane Zenk was the Chair of the 911 Service Board and a member of the CCFFA at the time of the award of the Wireless 911 Carryover Funds and during construction of the Ridge Road Tower, there is not a clear delineation as to the responsibility of each party or for which party Mr. Zenk represented with respect to this project.

#### **POTENTIAL CONFLICT OF INTEREST**

The 911 Service Board contracts with Duane Zenk, the County Assessor, to provide consulting and planning support services to the Board. Mr. Zenk has been compensated under the contract with the 911 Service Board while also serving as the County Assessor.

## **Findings and Recommendations**

- A. Emergency Communication Systems – Chapter 34A of the Code of Iowa requires the emergency communication systems to be operated under governmental management and control. The Ridge Road Tower is owned and operated by the Crawford County Fire Fighters Association (CCFFA) in violation of Chapter 34A the Code of Iowa and the Wireless 911 Carryover Funds grant agreement.

Recommendation – Crawford County should work with the CCFFA and the County Attorney to transfer the operation and management of the Ridge Road Tower to the Crawford County 911 Service Board or to Crawford County as soon as possible, in compliance with Chapter 34A of the Code of Iowa.

- B. Tower Leases – CCFFA leases space on the radio tower and adjacent building to governmental entities and private companies. The lease agreements specify the tower and building are owned by CCFFA and CCFFA shall maintain the building and tower in reasonable condition.

For the period July 1, 2016 through June 30, 2020, CCFFA collected \$49,367 of rent for use of the Ridge Road Tower. Based on the available records, CCFFA paid a total of \$31,181 for utilities, property taxes and insurance related to the operations of the Ridge Road Tower during the same period, resulting in a net revenue to CCFFA of \$18,186.

Recommendation – Because the Ridge Road Tower should be operated and managed by the 911 Service Board or the County in accordance with Chapter 34A of the Code of Iowa, all rent collected should have been deposited with the 911 Service Board or the County and used for the operation and maintenance of the tower. Crawford County should work with CCFFA and the County Attorney to ensure all leases are transferred to the 911 Service Board or the County. In addition, the \$18,186 of Tower rent not used for the operation and maintenance of the Ridge Road Tower through June 30, 2020, plus any additional rents received net of Ridge Road Tower expenses paid by CCFFA through the current date, should be remitted to the 911 Service Board or the County.

- C. Relationship between the County, the 911 Service Board and the CCFFA – In accordance with the CCFFA Articles of Incorporation, the organization’s purpose is to support the fire departments in the County. However, the CCFFA has inserted itself into the operation and management of the County’s emergency communications tower, Road Ridge Tower, which is contrary to its purpose.

In addition, the boundaries between the County, the County 911 Service Board and CCFFA were blurred. The same person is associated with both the County and the CCFFA to the point that operations of the County are not consistently distinct from those of the CCFFA. For example:

- The 911 Coordinator, Duane Zenk, is also a member of the CCFFA and acts on behalf of both organizations. Mr. Zenk signed the Wireless 911 Carryover Funds grant application and the request for reimbursement from the grant. He signed those documents acting as the 911 Board Chair. However, the grant funds were requested in order to support a tower owned by the CCFFA.
- Invoices for the communications tower project, the majority of which are paid from the County’s 911 Fund, Tower and Equipment Account, are randomly addressed either to Crawford County (as the Crawford County Assessor or the Crawford County 911 Service Board) or to the CCFFA. However, all the invoices were addressed to the same P.O. Box.

Recommendation – The CCFFA should review its Articles of Incorporation and ensure their role in the County is consistent and in compliance with those Articles, keeping in mind that, as noted in (A) above, the County’s emergency communications system cannot be operated and managed by a private non-profit.

Also, the County should implement changes which ensure a clear separation from the CCFFA’s operations, including staff and ensuring each entity is responsible for its own activities. County activity should not be commingled with the activity of a nonprofit. Invoices addressed to the nonprofit should not be addressed to or received by the County or paid from County funds. Crawford County officials should immediately ensure all County activity is receipted and paid under the control of the proper County officials

- D. Conflict of Interest – In 1993 the Crawford County 911 Service Board contracted with Duane Zenk to provide consulting and planning support services for the Board. Mr. Zenk is also employed as the Crawford County Assessor, was the City of Denison’s representative on the 911 Board and Board Chair from 1989 to 2018 and has acted as the 911 Service Board Coordinator since 1993.

Per Chapter 331.342 of the Code of Iowa, an officer or employee of a County shall not have an interest, direct or indirect, in a contract with that county. Mr. Zenk received consulting fees from the Crawford County 911 Service Board for the years ended June 30, 2016, June 30, 2017, June 30, 2018 and June 30, 2019, of \$9,600, \$9,600, \$9,600 and \$13,900, respectively, while also acting as the County Assessor.

In accordance with Chapter 331.342(2)(j) of the Code of Iowa, since the transactions with the Mr. Zenk were greater than the allowable total for each of those fiscal years and the contact was not made through a competitive bid the above transactions may represent a conflict of interest as stated in Chapter 331.342 of the Code of Iowa.

Recommendation – The County and the County 911 Service Board should consult legal counsel to determine the disposition of this matter.

## **Exhibits**

**Exhibit A**

Report on a Review of the Ridge Road Communications Tower  
Operated by the Crawford County Firefighters Association

County Disbursements - Ridge Road Tower  
For the period July 1, 2015 through April 10, 2018

<b>Post Date</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>
10/13/15	911 TOWERS/EQUIPMENT	29469 - LIVERMORE TELEPHONE & COMMUNICATIONS CO	\$ 373
01/12/16	TRANSPORTATION - SHELTER	66427 - D & M WESTERDALE TRUCKING, INC	1,250
01/26/16	SERVICE/LABOR	44205 - RACOM CORPORATION	95
03/08/16	ARCHAEOLOGICAL SURVEY	66452 - OFFICE OF THE STATE ARCHAEOLOGIST	2,252
03/22/16	CONSTRUCTION NOTIFICATION	66453 - SPIRIT LAKE THPO OFFICE	400
03/22/16	CONSTRUCTION NOTIFICATION	66454 - SISSETON-WAHPETON OYATE THPO OFFICE	400
03/22/16	CONSTRUCTION NOTIFICATION	66455 - PONCA TRIBE OF NEBRASKA	200
03/22/16	CONSTRUCTION NOTIFICATION	66456 - OMAHA TRIBE OF NEBRASKA	500
03/22/16	CONSTRUCTION NOTIFICATION	66457 - SANTEE SIOUX NATION	1,000
03/22/16	CONSTRUCTION NOTIFICATION	66458 - WINNEBAGO TRIBE OF NEBRASKA	125
03/22/16	CONSTRUCTION NOTIFICATION	66459 - IOWA TRIBE OF KANSAS & NEBRASKA	300
03/22/16	CONSTRUCTION NOTIFICATION	66460 - PONCA TRIBE OF INDIANS OF OKLAHOMA	500
03/22/16	CONSTRUCTION NOTIFICATION	66461 - SAC AND FOX NATION IN OKLAHOMA	500
03/22/16	CONSTRUCTION NOTIFICATION	66462 - CROW TRIBE	350
03/22/16	CONSTRUCTION NOTIFICATION	66463 - NORTHERN ARAPAHO TRIBE	400
03/22/16	CONSTRUCTION NOTIFICATION	66464 - KEWEENAW BAY INDIAN COMMUNITY	500
03/22/16	CONSTRUCTION NOTIFICATION	66465 - GETEGITIGAANING OJIBWE NATION THPO	500
03/22/16	CONSTRUCTION NOTIFICATION	66466 - UPPER SIOUX COMMUNITY OF MINNESOTA	1,000
03/22/16	CONSTRUCTION NOTIFICATION	66467 - OTTAWA TRIBE OF OKLAHOMA	400
05/10/16	CONSTRUCTION NOTIFICATION	66457 - SANTEE SIOUX NATION	200
05/12/16	SANTEE SIOUX NATION Reversal	66457 - SANTEE SIOUX NATION	(1,000)
05/12/16	WINNEBAGO TRIBE OF NEBRASKA Reversal	66458 - WINNEBAGO TRIBE OF NEBRASKA	(125)
06/14/16	STUDY/REGISTRATION	44205 - RACOM CORPORATION	100
06/14/16	NEPA/SHPO TOWER DRAWING & COORDINAT...	66302 - ASSOCIATED ENGINEERING, INC	5,400

Report on a Review of the Ridge Road Communications Tower  
 Operated by the Crawford County Firefighters Association

County Disbursements - Ridge Road Tower  
 For the period July 1, 2015 through April 10, 2018

Post Date	Description	Vendor	Amount
06/14/16	SURVEY/SITE ASMNT/CONST DRAW/GEO INVE...	66302 - ASSOCIATED ENGINEERING, INC	10,400
06/28/16	SUPPLIES	08222 - DENISON DO IT BEST HARDWARE	12
06/28/16	STACK 320' GUYED WIRE TOWER	66516 - MERIDIAN BLUE CONSTRUCTION	25,668
06/28/16	EQUIPMENT/MATERIALS	66519 - SABRE INDUSTRIES	57,287
<b>Subtotal fiscal year 2016</b>			<b>108,986</b>
07/12/16	TOWER SUPPLIES	08222 - DENISON DO IT BEST HARDWARE	53
07/12/16	CRANE & OPERATOR FOR NEW TOWER	66531 - BARNHART CRANE AND RIGGING COMPANY	17,068
07/12/16	CONCRETE TESTING	66536 - CERTIFIED TESTING SERVICES INC	1,765
07/26/16	TOWER DRAWINGS/INSP & MGMNT	66302 - ASSOCIATED ENGINEERING, INC	7,500
07/26/16	STACK 320' GUYED WIRE TOWER	66516 - MERIDIAN BLUE CONSTRUCTION	25,668
08/09/16	ELECTRIC SVC UPGRADE/NEW TOWER	57690 - WESTERN IOWA POWER COOP	352
08/09/16	ELECTRIC SVC UPGRADE/NEW TOWER	57690 - WESTERN IOWA POWER COOP	650
08/09/16	911 TOWER - FOUNDATION	66091 - MP CONSTRUCTION	26,413
08/23/16	SERVICE/PARTS	44205 - RACOM CORPORATION	360
08/23/16	REIMBURSEMENT	65458 - ZENK, TIM	359
09/13/16	BOLTS	04046 - BOMGAARS	26
09/13/16	SUPPLIES	08222 - DENISON DO IT BEST HARDWARE	8
09/13/16	SHELTER LOCK REPLACEMENT/CLEAN UP/BLDG...	44205 - RACOM CORPORATION	1,738
09/13/16	TRENCH/INSTALL INTERDUCT	66091 - MP CONSTRUCTION	575
09/13/16	911 TOWERS	66536 - CERTIFIED TESTING SERVICES INC	274
09/27/16	BUILDING LIFTING BRACKETS	24818 - JOE'S WELDING	100
10/11/16	LICENSE APPLICATION	44205 - RACOM CORPORATION	820
10/11/16	SERVICE	44205 - RACOM CORPORATION	243
10/11/16	CRANE SET 911 SHED	66585 - WILLIAMS WELDING INC	1,100



**Exhibit A**Report on a Review of the Ridge Road Communications Tower  
Operated by the Crawford County Firefighters AssociationCounty Disbursements - Ridge Road Tower  
For the period July 1, 2015 through April 10, 2018

<b>Post Date</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>
11/08/16	BACKFILL ROCK	66091 - MP CONSTRUCTION	300
11/08/16	TRENCH CONDUCT	66091 - MP CONSTRUCTION	120
11/22/16	LANDSCAPE SITE WITH ROCK	66091 - MP CONSTRUCTION	475
12/13/16	FUEL TOWER SITE	00670 - AGRILAND FS INC	488
12/13/16	BATTERY	04800 - CJ ELECTRONICS	6
12/27/16	SERVICE/REPAIR	44205 - RACOM CORPORATION	530
04/11/17	FENCING FOR TOWER SITE	66662 - DENISON LIVESTOCK & AUCTION, INC	550
<b>Subtotal fiscal year 2017</b>			<b>87,540</b>
08/08/17	BATTERIES - GEN SET DIALER	04800 - CJ ELECTRONICS	13
08/08/17	POSTAGE-SHIP BROKEN SYST MONITOR	65450 - ZENK JR, EUGENE DUANE	12
09/12/17	DIALER FOR MONITORING TOWER SITE	65450 - ZENK JR, EUGENE DUANE	11
12/12/17	ANTENNA BRACKETS	17320 - GRANZEN SR, JOHN CHRISTOPHER	784
12/12/17	TOWER MAINTENANCE	66302 - ASSOCIATED ENGINEERING, INC	1,170
12/12/17	T-BOOM ANTENNA BKTS	66516 - MERIDIAN BLUE CONSTRUCTION	48,554
12/12/17	T-BOOM ANTENA BKTS	66519 - SABRE INDUSTRIES	5,266
12/26/17	COMMISSION NEW TOWER	44205 - RACOM CORPORATION	2,090
12/26/17	BLDG HEST & GENSET INSTALL AT FIRE PAGING...	44205 - RACOM CORPORATION	801
12/26/17	NEW FIRE PAGING TOWER ANTENNAS/LOAX	44205 - RACOM CORPORATION	21,774
02/13/18	GENERATOR SERVICE	06942 - CRAWFORD COUNTY FIRE FIGHTERS ASSN	2,200
04/10/18	CHAIN LINK FENCE/TOWER SITE	66802 - NICHOLAS, PHILIP LEE	880
<b>Subtotal fiscal year 2018</b>			<b>83,553</b>
<b>Total Ridge Road Tower</b>			<b>\$ 280,079</b>

Report on a Review of the Ridge Road Communications Tower  
 Operated by the Crawford County Firefighters Association

Summary of Receipts and Disbursements - Crawford County Fire Fighters' Association  
 For the period July 1, 2015 through June 30, 2020

<b>Description</b>	<b>2016~</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total Fiscal Year 2017 - 2020</b>
<b>Receipts</b>						
Tower rent	\$ 13,878	\$ 16,446	7,710	13,746	11,465	\$ 49,367
911 reimbursement for generator	-	-	2,200	-	-	2,200
Dues	1,530	-	800	400	200	1,400
Training reimbursement	3,425	-	-	1,575	-	1,575
Other	-	450	2,775	1,634	1,061	5,920
Interest	6	7	7	4	4	22
<b>Total receipts</b>	<b>18,839</b>	<b>16,903</b>	<b>13,492</b>	<b>17,359</b>	<b>12,730</b>	<b>60,484</b>
<b>Disbursements</b>						
Ridge Road Tower:						
Utilities	3,204	3,344	2,967	3,611	3,768	13,690
Property tax	290	282	286	308	376	1,252
Insurance	509	5,387	3,916	3,262	3,674	16,239
<b>Total Ridge Road Tower</b>	<b>4,003</b>	<b>9,013</b>	<b>7,169</b>	<b>7,181</b>	<b>7,818</b>	<b>31,181</b>
Other:						
Shelter	10,000	-	-	-	-	-
Fire equipment/training	7,200	8,567	4,477	7,582	-	20,626
Generator	2,678	-	2,200	-	-	2,200
Tower maintenance	700	-	-	-	-	-
Accounting	-	-	-	250	-	250
Attorney	-	-	-	808	4,107	4,915
Insurance - Charter Oak	295	280	299	323	349	1,251
Plumbing	-	-	112	-	145	257
Other	1,876	-	480	-	-	480
<b>Total other</b>	<b>22,749</b>	<b>8,847</b>	<b>7,568</b>	<b>8,963</b>	<b>4,601</b>	<b>29,979</b>
<b>Total disbursements</b>	<b>26,752</b>	<b>17,860</b>	<b>14,737</b>	<b>16,144</b>	<b>12,419</b>	<b>61,160</b>
Cash, end of year	<b>\$ 9,012</b>	<b>\$ 8,055</b>	<b>6,810</b>	<b>8,025</b>	<b>8,336</b>	<b>\$ 8,336</b>

~ Fiscal year 2016 is shown for information only - this is prior to the new tower being placed in operation.

Report on a Review of the Ridge Road Communications Tower  
Operated by the Crawford County Firefighters Association  
Staff

This review was conducted by:

James S. Cunningham, CPA, Director  
Michelle M. Meyer, CPA, Manager  
Brandon Vogel, Senior Auditor II

  
Marlys K. Gaston, CPA  
Deputy Auditor of State