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NEWS RELEASE

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FOR RELEASE _____ March 17, 2015 _____

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Woodbine Volunteer Fire Department (Department) for the period January 1, 2009 through March 31, 2014. The special investigation was requested by the former City Administrator after the City completed an internal investigation and identified concerns regarding the use of fuel credit cards.

Mosiman reported the special investigation identified \$106,268.62 of unsupported and improper disbursements. The \$13,745.91 of improper disbursements identified includes \$11,729.78 of alcohol purchases for street dances, \$1,050.17 of personal fuel purchases, \$378.40 of purchases from a flower shop, \$187.56 for purchases of food which appear personal in nature, and \$140.00 of cash withdrawals.

The \$92,522.71 of unsupported disbursements identified includes \$38,754.56 of fuel purchases; \$4,097.51 of purchases from restaurants; \$11,251.46 of purchases from grocery stores; \$13,478.03 of purchases from large chain stores, such as Dollar General, Bass Pro Shop, Wal-Mart, Sam's Club, and Target; \$14,050.82 of purchases from various local businesses; and \$10,890.33 of reimbursements to Department members and other individuals. Because supporting documentation was not maintained, we were unable to determine if the items classified as unsupported were for Department or personal use.

Mosiman also reported the Department did not maintain supporting documentation for its disbursements, including disbursements which were considered reasonable for the operation of the Department, including cell phones, equipment repairs, medical supplies, and training.

Mosiman reported it was not possible to determine if any additional improper disbursements were made or if donations and proceeds from fundraising events were properly deposited because adequate records were not available.

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

Copies of the report have been filed with the Harrison County Attorney's Office, the Division of Criminal Investigation, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1321-0409-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF WOODBINE VOLUNTEER FIRE DEPARTMENT
FOR THE PERIOD
JANUARY 1, 2009 THROUGH MARCH 31, 2014**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain financial transactions of the Woodbine Volunteer Fire Department (Department) and at the request of City officials, we conducted a special investigation of the Department. We have applied certain tests and procedures to selected financial transactions of the Department for the period January 1, 2009 through March 31, 2014, unless otherwise noted. Based on discussions with Department and City personnel and a review of relevant information, we performed the following procedures.


- (1) Evaluated how the Department was organized to determine if it was a department of the City or a separate legal entity.
- (2) Evaluated the Department's internal controls over receipts and disbursements to determine whether adequate policies and procedures were in place and operating effectively.
- (3) Evaluated the City's internal controls over receipts and disbursements to determine whether adequate policies and procedures were in place and operating effectively.
- (4) Obtained and reviewed the Department's bank statements to identify any unusual activity and determine if bank reconciliations were performed in a timely manner, reviewed, and approved.
- (5) Scanned images of redeemed checks issued from the Department's checking account to determine reasonableness and examined disbursements to determine if they were appropriate, properly approved, and supported by adequate documentation.
- (6) Obtained receipts from Casey's and United Western Co-op (purchased by Heartland Co-op in August 2014) and evaluated fuel purchases by the Department for the period September 2, 2010 through November 30, 2014 to determine propriety.
- (7) Evaluated the Department's procedures for collecting and depositing donations and fund raising proceeds to determine if collections were deposited intact and in a timely manner.


These procedures identified \$106,268.62 of unsupported and improper disbursements for the period January 1, 2009 through March 31, 2014. We were unable to determine if there were any additional improper disbursements or if all donations and fundraising proceeds were properly deposited because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** of this report.

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

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

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


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

December 19, 2014

City of Woodbine Volunteer Fire Department

Investigative Summary

Background Information

The City of Woodbine is located in Harrison County and has a population of approximately 1,500. The Woodbine Volunteer Fire Department (Department) provides fire, hazmat, rescue services, and community education to residents in its service area. The Department serves the City of Woodbine (City) and the townships of Allen, Boyer, Calhoun, Cass, Douglas, Harrison, Jackson, Jefferson, La Grange, Lincoln, Magnolia, Morgan, and St. John.

The Department is a department of the City of Woodbine and not a separate legal entity created under Chapter 28E of the *Code of Iowa* or incorporated as a non-profit corporation. In addition, there is no organization, such as a “Friends of the Fire Department”, associated with the Department or the City to administer the collection of donations or proceeds from fundraising events.

The Department is operated by volunteers living in and around the City. The Department holds annual elections for various Officers’ positions, including the Fire Chief (Chief) and Treasurer. Each Officer is elected to a one-year term.

Department operations are overseen by the Chief. The Chief is responsible for all duties required by law and ordinance, including responding to fire calls, overseeing the fire scene, ensuring Department members (members) are properly certified, and the overall day-to-day operations of the Department.

The Department maintains its own bank account. The Treasurer oversees all financial operations of the Department, including:

- 1) Receipts - collecting, preparing deposits, posting to the accounting system, and making deposits.
- 2) Disbursements - purchasing, preparing checks, signing and distributing checks, posting to the accounting system, 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 requested by the Chief or other parties.
- 5) Budgeting - preparing and monitoring the Department’s budget.

The Department’s primary revenue source is from agreements with surrounding townships to provide fire and emergency services. The Department also receives donations and holds various fundraising events to fund its operations. The most frequent fundraising events held by the Department include:

- Fish fry – This annual event is usually held on Good Friday. Tickets are sold for the fish fry and donations are accepted.
- Community appreciation day – This event is held annually and dinner is provided to members of the community who attend. There is no charge, but donations are encouraged. According to the Treasurer, this has been one of the more successful fundraising events.

- Street dances – Dances were held during the summer months of 2009 through 2011. The Department charged an admission fee and sold food and beer during the dances. In addition, local businesses provided door prizes for raffles.

Checks from the Townships and from donations are routinely received in the mail at the Department or City Hall. Mail received at City Hall is forwarded to the Department or put in the Department's mail box at City Hall to be picked up by Department staff. Donations can be dropped off at City Hall, at the Department, or received by members who bring the donations to the Department to be deposited. All funds received are to be deposited in the Department's separately maintained bank account by the Treasurer.

The Chief and members are not compensated for their services, but they are reimbursed for any out-of-pocket expenses and for using their own vehicle to purchase supplies for the Department. Prior approval is not needed to make supply purchases; however, to be reimbursed for use of their own vehicles, the members must have received prior approval from the Chief.

The City pays the Department's utility and phone bills directly. In addition, the City annually budgets and sends a check to the Department for insurance. All other bills of the Department are paid from the separate bank account held by the Department after being reviewed by the Department's Treasurer. Once supporting documentation is reviewed, the Treasurer prepares and signs the check for payment. The Department also has a debit card which is used by members to purchase supplies, services, and fuel.

In addition to issuing checks to vendors and paying for goods and services using a debit card, the Department maintains credit cards for fuel purchases at Casey's and United Western Co-op. A single bill is received from Casey's and United Western Co-op each month which shows the purchases made by the individual credit cards issued to the Department. For the period January 1, 2009 through March 31, 2014, the Department had 8 credit cards from Casey's and 9 from United Western Co-op. Department bills are not presented to or approved by the City Council. City officials do not provide any oversight of the Department's operations.

As previously stated, the Department is considered a department of the city, but it maintains its own bank account. Because the Department is part of the City, all funds received and deposited into the Department's bank account are considered to be City funds and, as such, should be used for the operations of the Department and in the best interest of the public. Disbursements from the Department's bank account should be supported by documentation which clearly shows what was purchased and how it benefits the operations of the Department and the City.

In November 2013, Matt Leaders, Treasurer, noticed the Casey's credit cards included an unusually large number of purchases made with an individual credit card. Because each vehicle is assigned a credit card and the Department usually fills up the vehicles after every call, there should be a correlation between the calls and when each vehicle was fueled.

When Mr. Leaders and the Chief compared the dates of the purchases on the individual Casey's credit cards to the dates of the fire and EMS calls, Mr. Leaders determined the unusual purchases identified did not match the dates and number of calls. Mr. Leaders contacted a representative of Casey's to determine if additional information was available, including video. The Casey's representative was able to find video showing a member filling his personal vehicle using the Department's credit card.

In January 2014, Mr. Leaders contacted the Police Department which investigated the charges made at Casey's and, at the request of Mr. Leaders, expanded the investigation to include purchases using the United Western Co-op credit cards. At the same time, Mr. Leaders informed the City Administrator of the concerns.

The Police Department's investigation resulted in 3 members of the Department being charged with unauthorized use of a credit card, an aggravated misdemeanor. The Police Department's investigation is summarized below.

- Christopher Waite – According to the investigating officer's notes, video surveillance footage provided by Cenex/United Western Co-op showed 8 instances where Mr. Waite fueled his or his girlfriend's personal truck with the Department's credit card. The purchases for the 8 instances total \$424.26. During an interview with the investigating officer, Mr. Waite stated he did not have a United Western Co-op credit card and denied using the Department's card. During the same interview, he later said he may have gotten the card confused with his personal credit card, which is not a United Western Co-op card.

During a subsequent meeting with the investigating officer, he stated the card was shredded by his girlfriend when he switched to a new wallet. When it was suggested the investigating officer would need to talk to his girlfriend, Mr. Waite told the officer he had found the card.

Mr. Waite was charged with unauthorized use of a credit card, an aggravated misdemeanor. No information regarding the case was available on Iowa Courts On-line. According to Mr. Leaders, Mr. Waite has repaid \$424.26 to the Department for the purchases identified.

- Dustin Moores – According to the investigating officer's notes, video surveillance footage provided by Cenex/United Western Co-op showed an instance where Mr. Moores fueled his personal truck with the Department's credit card. The total cost of the fuel purchased was \$111.23. According to Mr. Moores' statement to the investigating officer, he must have used the Department's card instead of his brother's card by mistake. Mr. Moores' brother confirmed to the investigating officer he allowed him to use his card to get a cheaper price on gas for his truck.

Mr. Moores was charged with unauthorized use of a credit card, an aggravated misdemeanor. No information regarding the case was available on Iowa Courts On-line. According to Mr. Leaders, Mr. Moores has repaid \$111.23 to the Department for the purchase identified.

- Jason Peterson - According to the investigating officer's notes, video surveillance footage at the Casey's General Store showed an instance where Mr. Peterson fueled his personal truck with the Department's credit card. According to notes from the interview, Mr. Peterson admitted to using the Department's credit card to purchase gas 10 times during the 6 weeks prior to the interview. The 10 transactions total \$520.75.

According to Iowa Courts On-line, Mr. Peterson was charged and found guilty of unauthorized use of a credit card, an aggravated misdemeanor. Mr. Peterson repaid \$520.75 to the Department for the purchases identified.

As a result of the concerns identified, the City Administrator contacted the Office of the Auditor of State and requested an investigation of the Woodbine Volunteer Fire Department. As a result, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2009 through March 31, 2014.

Detailed Findings

These procedures identified \$106,268.62 of unsupported and improper disbursements for the period January 1, 2009 through March 31, 2014. The \$13,745.91 of improper disbursements identified include:

- \$1,050.17 of personal fuel purchases, net of fuel discounts totaling \$6.07,
- \$11,729.78 for the purchase of alcohol and \$110.00 for the related licenses to sell alcohol for street dances held in 2009 through 2011,
- \$378.40 for the purchase of flowers,
- \$150.00 for a gaming license,
- \$187.56 for food purchases which appear to be personal in nature, and
- \$140.00 of cash withdrawals.

The \$92,522.71 of unsupported disbursements identified include:

- \$38,754.56 of fuel purchases,
- \$4,097.51 paid to restaurants,
- \$11,251.46 paid to grocery stores,
- \$13,478.03 paid to chain stores, such as Dollar General, Sam's Club, Wal-Mart, Target, and on-line stores,
- \$14,050.82 to various local businesses, and
- \$10,890.33 of reimbursements to members and other individuals.

We were unable to determine if there were any additional improper disbursements because adequate records were not available. Because the Department did not maintain records of donations and fundraising events, we were also unable to determine if all donation and fundraising proceeds were properly deposited. The unsupported and improper disbursements identified are discussed in the following paragraphs and summarized in **Exhibit A**.

We also identified disbursements which we consider reasonable for the operations of the Department based on discussions with Department and City personnel and by using the internet to search vendor names to determine the type of goods and services they provide. Examples of the items we consider reasonable include disbursements for utilities, fire equipment, medical supplies, and training. The disbursements identified as unsupported but reasonable are not included in this report.

IMPROPER DISBURSEMENTS

As previously stated, the Department is part of the City and does not have a separate auxiliary organization associated with it to handle donations and fundraising proceeds. Donations and fundraising proceeds help support the operations of the Department. All funds received by the Department are deposited to a separately maintained bank account. Because the Department is part of the City, all funds received are considered City funds and should be deposited to a City bank account. Disbursements should be necessary and reasonable for the operations of the Department, in the best interest of the public and approved by the City Council.

Section 384.20 of the *Code of Iowa* states, "A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose, by any city officer, employee, or other person, and which show the receipts, use, and disposition of all city property. Public money may not be expended or encumbered except

under and an annual or continuing appropriation.” Based on this *Code* requirement, the City should maintain all accounts related to the Department.

Because the Department did not maintain adequate supporting documentation, including bank statements, invoices, charge slips, and other support, the City Clerk contacted the bank and requested copies of the Department’s bank statements and images of redeemed checks.

Using the documentation available from the Department and the bank, including images of checks redeemed from the Department’s bank account, any available supporting documentation, internet searches, and discussions with Department and City staff, we classified the disbursements as improper, unsupported, or unsupported but reasonable.

Disbursements were classified as improper if they appeared personal in nature and/or are not necessary or reasonable for operation 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 Department and City staff, the payee, amount, and frequency of the payments. It is possible some of the unsupported disbursements may be appropriate for the Department’s operations.

Exhibits B lists the improper and unsupported checks and other withdrawals from the Department’s bank account for the period of the investigation and how each disbursement was classified. The concerns identified during our investigation are discussed in detail in the following paragraphs.

Fuel Vendors – As previously stated, the Woodbine Police Department’s investigation resulted in 3 members being charged with unauthorized use of a credit card. The total fuel purchased by the 3 members for personal trucks and charged to the Department’s gas credit cards total \$1,056.24. The net amount paid by the Department, after applying \$6.07 in fuel discounts, was \$1,050.17. Also as previously stated, the 3 members repaid the Department for the personal purchases identified. The repayments total \$1,056.24.

We were unable to determine if any additional fuel purchases were for personal use because sufficient supporting documentation and video from earlier purchases were not available. The \$1,050.17 paid by the Department for the personal fuel purchases are included in **Exhibit A** as improper disbursements. **Exhibit A** also includes the \$1,056.24 of repayments received by the Department.

Alcohol Purchases and Related Licenses - As previously stated, the Department held an annual street dance in the summers of 2009 through 2011 to raise funds for the Department. For each dance, the Department applied for and received a liquor license to sell beer to raise money for the Department.

Exhibit B shows the Department spent \$110.00 for licenses to sell alcohol at the street dances. In addition, the Department paid Doll Distributing and Premier Midwest Beverages \$6,058.28 and \$5,671.50, respectively, for beer and alcohol for the street dances. Based on the dates of the checks, the Department made the payments shortly after the street dances were held. However, because the related invoices and records of the amount sold were not available, we were unable to determine if all of the beer and alcohol purchased was sold, a portion was returned, or if it the Department kept any unused amount.

As previously stated, the Department is a department of the City and co-mingles funds received from the City, Townships, donations, and fund raising events in a separately held bank account. As a result, all of the funds deposited are considered City funds. City funds should be used to support the operations of the City and be used in the best interest of the public. Because there is not a clear public purpose for purchasing alcohol, the \$11,729.78 disbursed

for the purchase of alcohol and the \$110.00 for the licenses to sell alcohol are included in **Exhibit A** as improper disbursements.

Flowers - We identified \$378.40 of purchases from Everything Ellen, a local flower shop. The purchases do not appear to be for landscaping based on the small dollar amounts of the checks. Because the public purpose of the purchases is not documented, the purchases are included in **Exhibit A** as improper disbursements.

Gaming License - The Department purchased a \$150.00 charitable gaming license in order to have games of chance to help raise funds for the Department. The charitable gaming license allowed the Department to operate various games of chance and casino games during one of the street dances. As previously stated, City funds should be used in the best interest of the public. The \$150.00 is included in **Exhibit A** as improper disbursements.

Restaurant Purchases - We identified \$187.56 of food purchases at restaurants which appear to be for 1 to 2 members. The purchases were made with the Department's debit card. In addition, support was not available showing what was purchased and the purpose or reason for the food purchases. As a result, we consider the purchases to be personal in nature and improper disbursements. The \$187.56 identified is included in **Exhibit A** as improper disbursements.

Cash Withdrawals - We also identified a \$40.00 ATM withdrawal on February 13, 2012 and a \$100.00 counter-check dated July 3, 2013 for which no supporting documentation was available indicating the purpose of the withdrawals. The withdrawals did not occur around a fundraising event.

Because there is no documentation showing the purpose of the \$140.00 of cash withdrawals, they are included in **Exhibit A** as improper disbursements.

UNSUPPORTED DISBURSEMENTS

The Department purchased supplies, food, gas, and other items which are used for the operations of the Department. The Department did not maintain adequate supporting documentation which included a description of the items purchased and the purpose of the disbursement.

Exhibit B includes \$92,522.71 of unsupported disbursements. A number of these disbursements were to vendors which provide goods and services which may be for Department or personal use. These vendors include grocery stores; fuel vendors; convenience stores; and chain stores, such as Dollar General, Sam's Club, Wal-Mart, and Target. The unsupported disbursements also include payments to individuals. The unsupported disbursements identified are discussed in the following paragraphs.

Fuel Vendors - To determine the propriety of individual fuel purchases, we attempted to match them to emergency calls made by the Department in order to identify purchases which may be personal in nature. The Department purchases fuel for its fire trucks, ambulance, rescue unit, and other equipment using the Casey's credit cards, United Western Co-op credit cards, a debit card, and checks written to convenience stores, including Walker Services, Shell Oil, and PetroMat. However, the Department does not have an established policy on when vehicles should be fueled. According to Department staff, they fill the vehicles as needed.

Department vehicles are used for emergency calls, parades, other city events, and training. The Department does not maintain vehicle logs showing when a vehicle is used or when it is fueled. The only support is the call log which identifies which vehicle(s) respond to a call.

We requested the call logs which show when vehicles went out on calls. However, we identified large gaps in the logs. For example, there were no records which showed EMS vehicle number 410 responded to a call from June 30, 2011 to December 18, 2012. As a result, the logs could not be used to estimate the amount of fuel each vehicle used for calls.

The Casey's and United Western Co-op credit cards are kept in a drawer in the Department's Office. The Department had assigned a card to each vehicle, but the cards were not maintained in the vehicles. When members would fill up a vehicle, they would take a card from the drawer and not always pay attention if the card was for the vehicle they were filling up.

Exhibit B includes \$38,754.56 of payments made to vendors from which the Department purchased fuel. **Table 1** summarizes the disbursements made by check and debit card from the Department's bank account to Casey's, United Western Co-op, and other fuel vendors used by the Department for the period January 1, 2009 through March 31, 2014.

Vendor	Amount
Casey's	\$ 18,131.85
United Western Co-op	12,602.05
Walker Services	7,122.01
Shell Oil	737.19
Miscellaneous	161.46
Total	\$ 38,754.56

In addition, the Department did not maintain receipts for fuel purchases. As a result, we requested copies of all receipts from Casey's and United Western Co-op. **Table 2** shows the type of fuel purchased, the number of gallons purchased, and the cost of the purchases for the period September 1, 2010 to November 30, 2014. Records prior to September 1, 2010 were not available from the Department, Casey's, or United Western Co-op.

Fuel Type	Gallons	Cost
Unleaded^	5,572.92	\$ 19,195.44
Diesel	2,082.08	8,072.04
Total	7,655.00	\$ 27,267.48

^ - Unleaded includes fuel described as E-10, super unleaded, or unleaded. In each case, the fuel purchased included 10% ethanol according to Department staff.

Table 2 does not include purchases from Walker Services, Shell Oil, or other locations from which the Department may have purchased fuel. The Department was unable to locate receipts for these vendors and did not request support for these purchases due to the small amount of fuel purchased from them. According to Department staff, all vehicles are filled as needed.

Using the copies of receipts obtained from Casey's, we identified 5 receipts totaling \$587.31 for non-fuel purchases. The receipts document the purchases ranged from \$21.20 to \$148.32. The receipts did not document what was purchased. However, a representative of Casey's was able to determine the purchases were not for fuel. Because we cannot determine what was purchased and Casey's sells items which may be used for vehicles, such as window washer fluid, oil and fuel additives, and cleaning supplies, the \$587.31 is included in **Exhibit B** as unsupported disbursements.

Exhibit B also includes a number of purchases which were for \$10.00 or less at vendors where personal purchases for items such as beverages and snacks could have been made. Because we were unable to definitively determine what was purchased, these purchases are included in **Exhibit B** as unsupported disbursements.

Because of the lack of supporting documentation, we cannot determine if fuel purchases were for a Department vehicle or were a personal purchase. Disbursements of \$38,754.56 which include fuel and non-fuel purchases are included in **Exhibit A** as unsupported disbursements.

According to Mr. Leaders, the Department has cancelled all the Casey's credit cards and now purchases fuel from a Heartland Co-op station (formerly United Western Co-op) which requires the tickets be signed by the purchaser. All the credit cards have a Department sticker on the card and a pin number written on the label. The cards are left in the trucks to which they are assigned.

Restaurant Purchases - We identified \$4,097.51 of purchases at restaurants which appear to be related to purchases for groups of individuals or events. The individual purchases range from \$75.00 to \$514.96. Although it is not unusual for the Department to provide food for training and meetings, we determined some of the purchases from restaurants were near the time the Department sponsored events, such as the street dances and fish fries. The \$4,097.51 of purchases identified are included in **Exhibit A** as unsupported disbursements.

Grocery Store Purchases - The Department purchases supplies, goods, and services from a number of vendors, including Food Land and Hy-Vee. These vendors sell items which could be for Department or personal use. Because the Department did not maintain support documenting the items purchased, we could not determine if the purchases were for Departmental or personal use.

The Department paid \$11,251.46 to various grocery stores for food. The Department purchases food for fundraising events, such as the street dance, fish fry, and community days. According to Mr. Leaders, the Department also provides food, beverages, and water to its members after emergency calls, during meetings, and for training. Because the Department did not maintain documentation of what was purchased or the dates of meetings and training events, we were unable to determine what was purchased from the various vendors or if the purchases were for meetings, training, or to restock the fridges located in the Department where the Department has beverages and water for its members after emergency calls. We also cannot determine if the purchases were for personal use.

It is not unusual for a City or a City Department to purchase food and beverages when there is a clear public benefit. Purchases of food for members during the course of performing their job duties, for meetings, or training are considered an allowable use of public funds. However, the public benefit should be identified and approved during a City Council meeting prior to the event for which food and beverages are to be provided. The City and the Department do not have a written policy regarding the purchase of food and beverages for meetings or events.

The \$11,251.46 of purchases identified from grocery stores are included in **Exhibit A** as unsupported disbursements.

Retail Vendors - We also identified \$13,478.03 paid to various national retail vendors such as Dollar General, Sam's Club, Wal-Mart, Target, and Amazon.com. In addition, \$14,050.82 was paid to various local retail vendors. These businesses sell items which can be used by the Department or for personal use. Examples include office supplies, cleaning supplies, car parts, and hardware. Because the Department did not maintain documentation which included a description of what was purchased, we were unable to determine if the items purchased were for Department or personal use. The purchases identified are included in **Exhibit A** as unsupported disbursements.

Reimbursements to Members and Other Individuals - We also identified \$10,890.33 paid to members and other individuals which were not supported by documentation. However, we were able to identify payments which appear to be reimbursements for costs related to the street dance and fish fry based on the memo portion of some checks. Because the Department did not maintain documentation showing what the payments or reimbursements were for, we cannot determine if the reimbursements were reasonable for the operation of the Department or were personal in nature. The reimbursements identified are included in **Exhibit A** as unsupported disbursements.

CONCLUSION REGARDING DISBURSEMENTS

It is common for fire departments to have separate legal organizations to help raise funds for the operations of the Department. These organizations are not considered part of the City and are usually formed as tax-exempt organizations under section 501(c).3 of the IRS Code. These organizations help raise funds for equipment and other expenses which a City may not be able to pay for because there is no direct public benefit or it may not be financially feasible for the City. However, the purchase of items for personal use by these organizations is still considered unallowable. There was no record of a separate legal organization for the Department.

Purchases of food, beverages, or other items for personal use should not be allowed from Department funds or from funds administered by an auxiliary organization. The Department should have written policies and procedures addressing when these are allowable and the required supporting documentation to be maintained. The policy should also address requirements regarding when meals are taxable under IRS rules.

UNDEPOSITED COLLECTIONS

As previously stated, the Department receives funds from the City, from Townships for fire and EMS services, donations, and proceeds from fundraising activities. All funds are deposited into the Department's separately maintained bank account. Section 384.20 of the *Code of Iowa* states, "A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose, by any city officer, employee, or other person, and which show the receipts, use, and disposition of all city property. Public money may not be expended or encumbered except under and an annual or continuing appropriation." Based on this requirement, the City should maintain all accounts related to the Department.

Because the Department did not maintain support for the amounts received from donations and fund raising events, we are unable to determine if all collections were deposited to the Department's bank account.

OVERSIGHT AND INTERNAL CONTROL

The Chief is responsible for overseeing the daily operations of the Department. The Department Board has a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the Department'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 Department:

- The Chief did not require adequate supporting documentation to be maintained for all Department disbursements.
- The Department did not maintain security over Casey's and United Western Co-op credit cards.

- The Department does not have a written policy and procedures manual which includes requirements for supporting documentation for all payments to vendors, credit card charges, and reimbursements to members and other individuals.
- The Department does not maintain logs showing when vehicles are used and when the vehicles are fueled.
- The Department has not adopted a formal policy to regulate the use of debit cards and to establish procedures for the proper accounting of debit card purchases. In addition, the use of debit cards allows employees to circumvent the approval process.

The Department is a department of the City and should be held to the same standards and oversight as all other City Departments. The City Administrator is responsible for overseeing the daily operations of the various City Departments. In addition, the City Council has a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of City Department operations and maintain the public trust. The following are examples of the lack of oversight by the City Council and decisions which do not demonstrate appropriate exercise of fiduciary responsibility:

- The Department was not required to submit annual budgets to the City.
- The Department was not required to present claims for approval by the City Administrator or the City Council. The City Council is responsible for the approval of all properly supported and approved claims of the Department.
- The Department was not required to follow the City's policy and procedures for receipting and disbursing funds.
- The Department was allowed to maintain a separately maintained bank account. All funds received by a City Department should be deposited into the City's bank account. A separate fund should be maintained in the accounting system to track revenues and disbursements related to the Department.

Recommended Control Procedures

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

- A) Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The Chief and the Treasurer for the Department had control over each of the following areas for the Department:
- a) Receipts – collecting, preparing deposits and making deposits.
 - b) Disbursements – purchasing, preparing checks, signing and distributing checks.
 - c) Bank accounts – reconciling monthly bank statements to the accounting records.
 - d) Reporting - preparing the monthly Treasurer's Report and other reports requested by the Chief or other parties.
 - e) Budgeting - preparing and monitoring the Department's budget.

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

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

The Department maintained separate accounts showing receipts and disbursements during the period of our investigation. The Department is considered part of the City for financial reporting purposes. As a result, the Department's separate accounts should be included in the City Administrator's monthly financial reports.

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

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

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

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

Some of these purchases were for dinners or street dances which were fundraisers. According to the Attorney General’s opinion, it is possible for these disbursements to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin. However, alcohol should not be purchased with City funds unless the City Council documents a public purpose served by the purchase of alcohol.

The disbursements identified were not approved by the City Council and the public purpose of the disbursements was not documented.

Recommendation – City officials should determine and document the public purpose served by these expenditures before authorizing any further payments from City accounts or the separate Department account. If these practices continue, City officials should establish written policies and procedures for documenting the public purpose served.

It is not unusual for local fire departments to establish legally separate auxiliary organizations which raise funds used to support the department. Proceeds raised by legally separate auxiliary organizations are typically from fundraisers and similar events. As a result, these proceeds are not considered public funds and may be maintained separate from the City’s accounts. These funds may be used for purchases the City Council does not include in the City’s budget or does not deem an appropriate use of City funds.

- D) Supporting Documentation – The Department did not maintain adequate supporting documentation for all disbursements. We were able to determine a portion of the disbursements were necessary and reasonable for the Department’s operations based on the goods and services provided by the vendor. We classified disbursements which could be for Department or personal use as unsupported and disbursements made for personal use as improper.

Recommendation – The Department and the City Council should implement policies requiring adequate supporting documentation be provided in order to determine the goods and services purchased and the related quantity. Disbursements should not be approved unless adequate supporting documentation is available. Disbursements should be approved by the City Council prior to payment.

- E) Financial Accounting Records – Very limited financial records were maintained by the Department for the period of our investigation. The following conditions were identified:

- Receipts and disbursements were not consistently posted to the Department’s ledger.

- Pre-numbered receipts were not issued for collections from donations and fund raising activities.
- Disbursements were not approved or documented in the minutes of Department meetings.
- Disbursements were not approved or documented in the minutes of City Council meetings.
- On several occasions, checks were not issued in numerical order and some check numbers appear to have never been used.
- Monthly bank account reconciliations were not completed and bank statements were delivered to and reviewed by the individual responsible for disbursing the Department's funds.

Recommendation – The Department should establish formal accounting records to account for all receipts and disbursements. Records should include:

- Pre-numbered receipts for collections.
- Adequate supporting documentation for disbursements, including invoices and receipts.
- Checks should be prepared by the Treasurer of the Department and written in sequential order. Checks should be reviewed and signed by the Chief. The review should include comparing invoices and supporting documentation to the check.
- Disbursements should be reviewed and approved at Department and City Council meetings.
- Monthly bank to book reconciliations should be prepared by an independent person and reviewed by the Chief.

F) Vehicle Records – We identified the following concerns with Department vehicles:

- Logs were not maintained documenting when each vehicle was used, the number of miles driven, and when it was fueled.
- Call logs were not maintained for all emergency calls.
- Department credit cards used to purchase fuel are maintained in each vehicle and the pin number is written on each card.
- Charge slips for the purchase of fuel were not maintained.
- Vehicles are only filled as needed and not after every call.

Recommendation – The Department should develop policies and procedures requiring logs be maintained for each vehicle showing the date, time, and destination when a vehicle is used. The Department should ensure all credit cards are properly secured and do not include the pin number on the card in case the card is misplaced or stolen. Vehicles should be fueled after each use to ensure the vehicle has enough fuel to carry out the next assignment.

G) Debit Cards – The Department has a debit card for use by various employees while on Department business. The Department has not adopted a formal policy to regulate the use of the debit card and to establish procedures for the proper accounting of debit card purchases. The use of a debit card allows employees to circumvent the approval process.

Recommendation – In order to ensure all disbursements are properly approved prior to payment, the Department/City should eliminate the use of the debit card.

Exhibits

Report on Special Investigation of the
City of Woodbine Volunteer Fire Department

Summary of Findings
For the period of January 1, 2009 through March 31, 2014

Description	Page/Table Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Fuel vendors	Page 9/Table 1	\$ 1,050.17	38,754.56	39,804.73
Alcohol purchases and related licenses	Pages 9 and 10	11,839.78	-	11,839.78
Flowers	Page 10	378.40	-	378.40
Gaming license	Page 10	150.00	-	150.00
Restaurant purchases	Pages 10 and 12	187.56	4,097.51	4,285.07
Cash withdrawals	Page 10	140.00	-	140.00
Grocery stores purchases	Page 12	-	11,251.46	11,251.46
National retail vendors	Page 12	-	13,478.03	13,478.03
Local retail vendors	Page 12	-	14,050.82	14,050.82
Reimbursements to members and other individuals	Pages 12 and 13	-	10,890.33	10,890.33
Total improper and unsupported disbursements		13,745.91	92,522.71	106,268.62
Less: repayments	Page 9	(1,056.24)	-	(1,056.24)
Net improper and unsupported disbursements		\$ 12,689.67	92,522.71	105,212.38

Report on Special Investigation of the
City of Woodbine Volunteer Fire Department

Improper and Unsupported Disbursements
For the period of January 1, 2009 through March 31, 2014

Per Bank Information			
Check Date	Check Number	Payee	Memo Line
01/07/09	3352	David P Moores	Lunch
01/08/09	2044	Casey's	None
01/08/09	3359	Foodland	None
01/15/09	2045	Walker Services	None
01/16/09	##	Wal-Mart #1732 Denison IA	None
01/16/09	##	Laptops for Less Inc. 800-5564490 CA	None
01/20/09	##	Shell Oil 930022804QPS Logan IA	None
01/20/09	##	Denison Do It Best Denison IA	None
01/27/09	##	Shell Oil 930022804QPS Logan IA	None
02/06/09	2046	Casey's	None
02/06/09	3368	Foodland	None
02/12/09	3371	Corn Palace	None
02/17/09	3374	Jenny Moores	None
02/17/09	##	Caseys 00026658 Woodbine IA	None
02/17/09	##	PetroMat TRAV00850891 Missouri V All IA	None
03/05/09	##	Target 0002 SMM Council Bluff IA	None
03/05/09	##	Target 0002 SMM Council Bluff IA	None
03/06/09	##	Shell Oil 930022804QPS Logan IA	None
03/07/09	3379	Food Land Super Markets	Acct 325
03/07/09	3381	Casey's General Stores	Cust No. 18558
03/13/09	3403	Foodland	Cash street dance
03/16/09	##	Sams Club Wax Council Bluff IA	None
03/16/09	##	Bass Pro Shops Council Bluff IA	None
03/16/09	##	Hooters of Council Blu Council Bluff IA	None
03/23/09	3385	Corn Palace	Farmer Bocken fish, etc.
03/23/09	##	Shell Oil 930022804QPS Logan IA	None
03/27/09	3386	Food Land Super Markets	None
03/27/09	3387	Food Land	None
03/27/09	3388	Corn Palace	None
03/27/09	3392	Shaws Family Kitchen	Thank-You
03/27/09	3393	FoodLand Super Markets	None
03/31/09	3396	Walker Service	fuel
04/03/09	3398	Eby Drug (Woodbine)	None
04/04/09	3400	Casey's General Store	Cust. 18558
04/07/09	##	Alcohol Bev Div CLS E Tran1426004553	None
04/14/09	3402	Ultimate Grilling	Grill
04/29/09	##	Shell Oil 930022804QPS Logan IA	None
04/30/09	3607	United Western COOP	Acct 00328520
04/30/09	3611	Food Land Super Markets	None
05/08/09	3615	Casey's General Stores, Inc.	Cust No. 18558
05/08/09	3619	Food Land Super Markets	None

Vendor Classification	Total	Improper	Unsupported
Reimbursement (volunteer)	\$ 128.36	-	128.36
Convenience store	53.50	-	53.50
Grocery store	356.04	-	356.04
Convenience store	219.50	-	219.50
Big box store - general merchandise	64.17	-	64.17
On-line computer vendor	89.00	-	89.00
Convenience store	30.00	-	30.00
Hardware store	8.16	-	8.16
Convenience store	51.00	-	51.00
Convenience store	168.50	-	168.50
Grocery store	415.01	-	415.01
Restaurant	12.00	12.00	-
Reimbursement (volunteer)	25.00	-	25.00
Convenience store	24.45	-	24.45
Convenience store	30.98	-	30.98
Big box store - general merchandise	47.06	-	47.06
Big box store - general merchandise	122.59	-	122.59
Convenience store	66.00	-	66.00
Grocery store	45.24	-	45.24
Convenience store	200.94	-	200.94
Grocery store	300.00	-	300.00
Big box store - general merchandise	906.43	-	906.43
Outdoor recreation equipment	401.66	-	401.66
Restaurant	36.64	36.64	-
Restaurant	406.08	-	406.08
Convenience store	57.00	-	57.00
Grocery store	145.53	-	145.53
Grocery store	724.15	-	724.15
Restaurant	6.01	6.01	-
Restaurant	75.00	-	75.00
Grocery store	46.33	-	46.33
Convenience store	197.00	-	197.00
Drug store	10.77	-	10.77
Convenience store	212.75	-	212.75
Liquor license	48.75	48.75	-
Fish fry supplies	750.00	-	750.00
Convenience store	68.00	-	68.00
Co-op	114.37	-	114.37
Grocery store	206.80	-	206.80
Convenience store	389.19	-	389.19
Grocery store	87.56	-	87.56

Report on Special Investigation of the
City of Woodbine Volunteer Fire Department

Improper and Unsupported Disbursements
For the period of January 1, 2009 through March 31, 2014

Per Bank Information

Check Date	Check Number	Payee	Memo Line
05/14/09	3620	Lynn Mether	tire for 43-420
06/10/09	3629	Casey's General Stores Inc.	Cust No. 18558
06/10/09	3630	Food Land Super Markets	None
06/12/09	3633	Doll Distributing	None
06/12/09	3634	Premier Midwest	None
06/12/09	3635	Joe Schaecher	UR
06/12/09	3636	Jesse Hardy	None
06/19/09	3637	Scott Nelson	security
06/30/09	3640	Heather Waite (spelling)	parade candy
06/30/09	##	Wal-Mart Denison IA	None
07/06/09	3643	Food Land Super Markets	Statement
07/06/09	3644	Casey's General Stores, Inc.	Cust No. 18558
07/08/09	3646	Everything Ellen	Inv # 9506
07/31/09	3404	Walker Service	None
08/10/09	3651	Food Land Super Markets	Statement
08/10/09	3655	Cogdill Farm Supply	2 pur-lyx 30225#
08/10/09	3658	Casey's General Stores, Inc.	Cust No. 18558
08/12/09	3664	Denny Stoner	Alegent Symposium
08/13/09	##	Shell Oil 930022804QPS Logan IA	None
09/03/09	3668	Food Land Super Markets	Statement
09/03/09	3669	Casey's General Stores, Inc.	Cust No. 18558
09/11/09	##	Bankers Advertising Co 319-3379623 IA	None
09/14/09	##	SamsClub #6472 Council Bluf IA	None
09/14/09	##	Wal-Mart #1965 SE2 Council Bluff	None
09/21/09	3407	Walker Service	None
09/24/09	3677	Everything Ellen	Inv # 9548
10/07/09	3683	Food Land Super Markets	Statement
10/08/09	3686	Casey's General Stores Inc.	Cust No. 18558
10/23/09	3687	Shadow Valley Golf Course	chicken
10/26/09	3688	Something Unique Inc.	Inv # 60643
11/09/09	3695	Food Land Super Markets	Statement
11/09/09	3697	Casey's General Stores, Inc.	Cust No. 18558
11/17/09	##	Shell Oil 930022804QPS Logan IA	None
12/07/09	3705	Casey's General Stores, Inc.	Cust No. 18558
01/06/10	3712	Walker Service	Fuel
01/06/10	3713	Everything Ellen	Inv # 9649
01/06/10	3714	Treasurer - State of Iowa	Gaming Permit
01/06/10	##	BWW 0072 Omaha NE NE	None
01/11/10	##	Woodbury BP QPS Woodbury MN	None

Vendor Classification	Total	Improper	Unsupported
Reimbursement (volunteer)	158.71	-	158.71
Convenience store	144.71	-	144.71
Grocery store	245.48	-	245.48
Beverage distributing	2,109.75	2,109.75	-
Beverage distributing	1,272.00	1,272.00	-
Reimbursement	1,000.00	-	1,000.00
Reimbursement	200.00	-	200.00
Reimbursement	187.50	-	187.50
Reimbursement	18.75	-	18.75
Big box store - general merchandise	50.59	-	50.59
Grocery store	355.05	-	355.05
Convenience store	162.04	-	162.04
Flower shop	40.00	40.00	-
Convenience store	652.00	-	652.00
Grocery store	31.69	-	31.69
Farm supplies/propane	130.00	-	130.00
Convenience store	135.30	-	135.30
Reimbursement	90.00	-	90.00
Convenience store	74.88	-	74.88
Grocery store	8.96	-	8.96
Convenience store	197.25	-	197.25
Specialized apparel/advertising	55.00	-	55.00
Big box store - general merchandise	359.29	-	359.29
Big box store - general merchandise	21.80	-	21.80
Convenience store	262.30	-	262.30
Flower shop	25.00	25.00	-
Grocery store	273.65	-	273.65
Convenience store	219.95	-	219.95
Golf Course	150.00	-	150.00
Specialized apparel	144.00	-	144.00
Grocery store	93.11	-	93.11
Convenience store	221.80	-	221.80
Convenience store	75.00	-	75.00
Convenience store	119.15	-	119.15
Convenience store	358.60	-	358.60
Flower shop	50.00	50.00	-
Gaming permit	150.00	150.00	-
Restaurant	108.57	-	108.57
Convenience store	70.48	-	70.48

Report on Special Investigation of the
City of Woodbine Volunteer Fire Department

Improper and Unsupported Disbursements
For the period of January 1, 2009 through March 31, 2014

Per Bank Information

Check Date	Number	Payee	Memo Line
01/13/10	3715	Food Land Super Markets	None
01/13/10	3717	Casey's General Store Inc	Cust No. 18558
01/27/10	3720	Matt Leaders	Gator Tickets
02/01/10	##	Sam's Club Wax Council Bluffs, Iowa	None
02/08/10	3724	Casey's General Store	Cust No. 18558
02/12/10	3728	Walker Service	Fuel
02/26/10	##	Shell Oil 930022804QPS Logan Iowa	None
03/04/10	3730	Casey's General Store	Cust No 18558
03/05/10	3732	Denny Stoner	Case Studies
03/10/10	3735	Food Land Super Markets	Statement
03/10/10	3736	Corn Palace	None
03/18/10	3408	Anita Whitmore	Fish Fry
03/22/10	##	Sams Club Wax Council Bluff Iowa	None
03/22/10	##	Sams Club Wax Council Bluff Iowa	None
03/22/10	##	Shell Oil 930022804QPS Logan Iowa	None
03/22/10	##	Applebee's # 12 Council Bluffs Iowa	None
03/22/10	##	Bass Pro Shop Council Bluff Iowa	None
03/23/10	3737	Corn Palace	None
03/31/10	3743	Walker Service	Fuel
04/03/10	3745	Casey's General Store	Cust No 18558
04/07/10	3747	Food Land Super Market	Statement
04/08/10	##	Shell Oil 930022804QPS Logan Iowa	None
04/08/10	##	Shell Oil 930022804QPS Logan Iowa	None
04/20/10	3754	Something Unique Inc.	Inv # 84660
04/20/10	3755	Shadow Valley Golf Course	canola oil
05/03/10	3763	Terry Mohn	73 Ford
05/05/10	3757	Andrew Moores	subway
05/05/10	3758	Walker Service	fuel
05/11/10	3764	Velma Oliver	thermameter
05/11/10	3765	Food Land Super Markets	statement
05/11/10	3767	Casey's General Store	cust no 18558
05/26/10	3771	Mike Morrison	Velvac Invoice
06/02/10	3772	Walker Service	Fuel
06/08/10	##	Logan Farm Service QPS Logan Iowa	None
06/10/10	3776	Casey's General Store	Cust No 18558
06/11/10	##	Food Land Supermar SSS Woodbine Iowa	None
06/22/10	##	Alcohol Bev Div CLS E Tran1426004553	None
06/28/10	##	Wal-Mart #1732 Denison Iowa	None
06/29/10	##	Loess Hills Country Co Pisgah Iowa	None

Vendor Classification	Total	Improper	Unsupported
Grocery store	238.97	-	238.97
Convenience store	174.00	-	174.00
Reimbursement (volunteer)	53.45	-	53.45
Big box store - general merchandise	60.14	-	60.14
Convenience store	141.59	-	141.59
Convenience store	173.00	-	173.00
Convenience store	30.00	-	30.00
Convenience store	53.00	-	53.00
Reimbursement	104.19	-	104.19
Grocery store	681.82	-	681.82
Restaurant	200.00	-	200.00
Reimbursement (volunteer)	225.00	-	225.00
Big box store - general merchandise	259.29	-	259.29
Big box store - general merchandise	461.92	-	461.92
Convenience store	18.00	-	18.00
Food	26.85	26.85	-
Outdoor recreation equipment	221.46	-	221.46
Restaurant	355.69	-	355.69
Convenience store	178.00	-	178.00
Convenience store	285.46	-	285.46
Grocery store	255.97	-	255.97
Convenience store	10.00	-	10.00
Convenience store	75.00	-	75.00
Specialized apparel	1,979.00	-	1,979.00
Golf course	34.35	-	34.35
Reimbursement	425.48	-	425.48
Reimbursement (volunteer)	192.51	-	192.51
Convenience store	157.00	-	157.00
Reimbursement	39.24	-	39.24
Grocery store	144.22	-	144.22
Convenience store	330.45	-	330.45
Reimbursement (volunteer)	62.73	-	62.73
Convenience store	155.50	-	155.50
Convenience store	65.53	-	65.53
Convenience store	168.51	-	168.51
Grocery store	16.19	-	16.19
Liquor license	48.75	48.75	-
Big box store - general merchandise	156.70	-	156.70
Convenience store	14.82	-	14.82

Report on Special Investigation of the
City of Woodbine Volunteer Fire Department

Improper and Unsupported Disbursements
For the period of January 1, 2009 through March 31, 2014

Per Bank Information

Check Date	Number	Payee	Memo Line
07/02/10	##	Casey's 00026QPS Woodbine Iowa	<i>None</i>
07/06/10	3788	Casey's General Store, Inc	Cust No 18558
07/07/10	3410	Jason Peterson	pellets
07/08/10	3791	Doll Distributing	<i>None</i>
07/08/10	3792	Premier Midwest	<i>None</i>
07/08/10	##	Quick Rick's Rib Joint Missouri Valley	<i>None</i>
07/09/10	3793	Old Roadhaus Band	Street Dance
07/09/10	3794	James Archer	Street Dance
07/09/10	3795	Farmers Trust & Savings	<i>None</i>
07/09/10	##	Bomgaars 23 Blair NE	<i>None</i>
07/11/10	3411	Rich Haitt	security dance
07/11/10	3412	Jon Meyer	<i>None</i>
07/12/10	3796	Food Land Super Markets	Acct 325
07/12/10	##	Sams Club #6472 QPS Council Bluff Iowa	<i>None</i>
07/12/10	##	Wal-Mart #1732 QPS Denison Iowa	<i>None</i>
07/13/10	##	Wal-Mart #1732 QPS Denison Iowa	<i>None</i>
07/26/10	##	Wal-Mart # 1965 SE2 Council Bluff Iowa	<i>None</i>
08/02/10	3413	Walker Service	<i>None</i>
08/03/10	3800	Matt Leaders	Banners
08/05/10	3804	Casey's General Store	Cust No 18558
08/10/10	3805	Food Land Super Markets	<i>None</i>
08/16/10	##	Sam's Club #6472 QPS Council Bluff Iowa	<i>None</i>
08/16/10	##	Wal-Mart #1965 SE2 Council Bluff Iowa	<i>None</i>
08/24/10	3806	Utimate Grilling	<i>None</i>
08/31/10	3811	Walker Service	Fuel
09/07/10	3813	Casey's General Store	Cust No 18558
09/07/10	3814	Food Land Super Markets	Acct 325
09/07/10	3815	Velma Oliver	Toys
09/10/10	3818	G J Petersen, LLC	Street Dance Deposit 6/25/2011
09/28/10	##	Logan Farm Service Com Logan Iowa	<i>None</i>
10/01/10	3821	Walker Service	Fuel
10/06/10	3822	Denny Stoner	<i>None</i>
10/06/10	3824	Casey's General Store	Cust No 18558
10/11/10	3828	Food Land Super Markets	Acct 325
10/12/10	##	Logan Country Store QPS Logan, Iowa	<i>None</i>
10/18/10	##	Food Land Super Mart Woodbine Iowa	<i>None</i>
10/22/10	##	Casey's 0002668 Woodbine Iowa	<i>None</i>
11/03/10	3829	Shaw's Family Kitchen	<i>None</i>
11/05/10	##	Casey's 00026658 Woodbine Iowa	<i>None</i>

Vendor Classification	Total	Improper	Unsupported
Convenience store	16.40	-	16.40
Convenience store	190.32	-	190.32
Reimbursement (volunteer)	24.00	-	24.00
Beverage distributing	2,575.52	2,575.52	-
Beverage distributing	2,348.00	2,348.00	-
Restaurant	219.35	-	219.35
Street dance	1,000.00	-	1,000.00
Street dance	250.00	-	250.00
Cash withdrawal - street dance	500.00	-	500.00
General store - supplies	9.62	-	9.62
Security - Street dance	200.00	-	200.00
Security - Street dance	200.00	-	200.00
Grocery store	255.40	-	255.40
Big box store - general merchandise	157.87	-	157.87
Big box store - general merchandise	168.01	-	168.01
Big box store - general merchandise	32.51	-	32.51
Big box store - general merchandise	59.47	-	59.47
Convenience store	429.70	-	429.70
Reimbursement (volunteer)	50.00	-	50.00
Convenience store	208.15	-	208.15
Grocery store	638.26	-	638.26
Big box store - general merchandise	205.62	-	205.62
Big box store - general merchandise	21.16	-	21.16
Grilling equipment	748.00	-	748.00
Convenience store	225.45	-	225.45
Convenience store	156.07	-	156.07
Grocery store	28.78	-	28.78
Reimbursement	60.00	-	60.00
Band for the street dance	600.00	-	600.00
Convenience store	79.14	-	79.14
Convenience store	146.00	-	146.00
Reimbursement	180.00	-	180.00
Convenience store	196.83	-	196.83
Grocery store	319.48	-	319.48
Convenience store	118.00	-	118.00
Grocery store	16.66	-	16.66
Convenience store	29.32	-	29.32
Restaurant	75.00	-	75.00
Convenience store	60.32	-	60.32

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Check Date	Check Number	Payee	Memo Line
11/10/10	3836	Food Land Super Markets	Acct 325
11/10/10	3837	Casey's General Store	Cust No 18558
11/15/10	3838	Everything Ellen	None
11/15/10	##	Casey's 00026658 Woodbine Iowa	None
11/29/10	##	Casey's 00026658 Woodbine Iowa	None
11/29/10	##	Casey's 00026658 Woodbine Iowa	None
12/01/10	3840	Walker Service	Fuel
12/05/10	3843	Casey's General Store	None
12/22/10	3848	Miller Fuel & Oil LLC	Inv No. 29987
12/23/10	##	Food Land Super Market SSS Woodbine	None
12/29/10	##	Casey's General Store 266 Woodbine Iowa	None
01/03/11	##	Casey's Gnrl Store 266 Woodbine Iowa	None
01/04/11	3850	Walker Service	Fuel
01/06/11	##	Food Land Supermart SSS Woodbine Iowa	None
01/07/11	3855	Casey's General Store	None
01/21/11	##	Food Land Supermart SSS Woodbine Iowa	None
01/25/11	##	Shell Oil 291136171 QPS Missouri Valley Iowa	None
01/26/11	##	Food Land Supermart SSS Woodbine Iowa	None
02/02/11	##	Dollar General Woodbine Iowa	None
02/02/11	^^	Casey's 00026658 Woodbine Iowa	None
02/06/11	3864	Casey's General Store	Statement
02/10/11	##	Casey's 00026658 Woodbine Iowa	None
02/17/11	##	Food Land Supermart SSS Woodbine Iowa	None
02/22/11	##	Shell Oil 930022804 QPS Logan Iowa	None
02/28/11	##	Sams Club Wax Council Bluffs Iowa	None
02/28/11	##	Food Land Supermart SSS Woodbine Iowa	None
02/28/11	##	Hy Vee 1101 SAE Council Bluffs Iowa	None
03/16/11	##	Casey's 00026658 Woodbine Iowa	None
03/17/11	##	Casey's 00026658 Woodbine Iowa	None
03/17/11	##	Casey's 00026658 Woodbine Iowa	None
03/17/11	##	Casey's 00026658 Woodbine Iowa	None
03/20/11	3877	Walker Service	None
03/20/11	3880	Mike Morrison	State Farm Ins for building project
03/20/11	3884	Everything Ellen	None
03/20/11	3885	Casey's General Store	None
03/22/11	##	Food Land Supermar SSS Woodbine Iowa	None
04/04/11	3887	Burgin & Associates	None
04/04/11	3892	Casey's General Store	statement
04/04/11	3893	Walker Services	fuel

Vendor Classification	Total	Improper	Unsupported
Grocery store	189.83	-	189.83
Convenience store	324.52	-	324.52
Flower shop	25.00	25.00	-
Convenience store	37.01	-	37.01
Convenience store	46.64	-	46.64
Convenience store	93.11	-	93.11
Convenience store	245.00	-	245.00
Convenience store	266.74	-	266.74
Fuel and oil/truck service	91.20	-	91.20
Grocery store	56.37	-	56.37
Convenience store	24.30	-	24.30
Convenience store	133.78	-	133.78
Convenience store	236.00	-	236.00
Grocery store	168.19	-	168.19
Convenience store	228.47	-	228.47
Grocery store	12.73	-	12.73
Convenience store	134.31	-	134.31
Grocery store	8.12	-	8.12
Discount store	126.56	-	126.56
Convenience store	22.84	-	22.84
Convenience store	32.00	-	32.00
Convenience store	63.60	-	63.60
Grocery store	14.48	-	14.48
Convenience store	48.00	-	48.00
Big box store - general merchandise	424.83	-	424.83
Grocery store	18.47	-	18.47
Grocery store	77.77	-	77.77
Convenience store	51.00	-	51.00
Convenience store	15.96	-	15.96
Convenience store	24.52	-	24.52
Convenience store	56.78	-	56.78
Convenience store	300.00	-	300.00
Reimbursement (volunteer)	250.00	-	250.00
Flower shop	75.00	75.00	-
Convenience store	118.01	-	118.01
Grocery store	17.44	-	17.44
Architectural services	1,000.00	-	1,000.00
Convenience store	701.58	-	701.58
Convenience store	176.00	-	176.00

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04/04/11	##	Sams Club Wax Council Bluffs Iowa	None
04/04/11	##	Caseys 0026658 Woodbine Iowa	None
04/04/11	##	Food Land Supermar SSS Woodbine Iowa	None
04/06/11	3894	Dale Micheal	None
04/07/11	##	Caseys 0026658 Woodbine Iowa	None
04/07/11	##	Food Land Supermar SSS Woodbine Iowa	None
04/18/11	##	Sams Club #8146 Omaha NE	None
04/18/11	##	Food Land Supermar SSS Woodbine Iowa	None
04/18/11	##	Food Land Supermar SSS Woodbine Iowa	None
04/18/11	##	Food Land Supermar SSS Woodbine Iowa	None
04/18/11	##	Food Land Supermar SSS Woodbine Iowa	None
04/18/11	##	Hy Vee 1467 Omaha NE	None
04/18/11	##	Logan Super Foods Logan Iowa	None
04/25/11	3895	Corn Palace	None
04/25/11	3896	Travis Blum	None
05/03/11	3901	Matt Leaders	Banners
05/03/11	3902	Alton Dickinson	None
05/03/11	##	United Western 07058050 Woodbine Iowa	None
05/04/11	3903	Matt Leaders	Meat for meeting
05/04/11	3904	Jason Peterson	pellets for grill
05/05/11	##	Food Land Supermar SSS Woodbine Iowa	None
05/05/11	##	Food Land Supermar SSS Woodbine Iowa	None
05/09/11	##	Casey's 0026658 Woodbine Iowa	None
05/11/11	##	Casey's 0026658 Woodbine Iowa	None
05/15/11	3906	Walker Services	fuel
05/15/11	3909	Casey's General Store	statement
05/24/11	##	United Western 07058050 Woodbine Iowa	None
05/31/11	##	Casey's 0026658 Woodbine Iowa	None
06/06/11	3913	Casey's General Stores, Inc.	None
06/06/11	3917	Walker Service	Fuel
06/06/11	##	United Western 07058050 Woodbine Iowa	None
06/21/11	3919	Everything Ellen	None
06/21/11	3920	Bonsall TV & Appliance	None
06/23/11	##	McDonalds F1 1872 Missouri Valley Iowa	None
06/24/11	3928	Premier Midwest Beverage	None
06/24/11	3930	Doll Distributing	None
06/24/11	##	United Western 07058050 Woodbine Iowa	None
06/24/11	##	KFC H143004 13730049 Blair NE	None
06/24/11	##	Alcohol Bev Div Cls E Tran 1426004553	None

Vendor Classification	Total	Improper	Unsupported
Big box store - general merchandise	653.80	-	653.80
Convenience store	53.97	-	53.97
Grocery store	15.33	-	15.33
Reimbursement (volunteer)	293.28	-	293.28
Convenience store	181.00	-	181.00
Grocery store	80.68	-	80.68
Big box store - general merchandise	72.47	-	72.47
Grocery store	29.99	-	29.99
Grocery store	32.06	-	32.06
Grocery store	55.25	-	55.25
Grocery store	63.40	-	63.40
Grocery store	39.09	-	39.09
Grocery store	59.41	-	59.41
Restaurant	156.48	-	156.48
Reimbursement	2,007.84	-	2,007.84
Reimbursement (volunteer)	4.55	-	4.55
Reimbursement	6.79	-	6.79
Co-op	68.73	-	68.73
Reimbursement (volunteer)	50.00	-	50.00
Reimbursement (volunteer)	13.00	-	13.00
Grocery store	6.18	-	6.18
Grocery store	63.77	-	63.77
Convenience store	51.17	-	51.17
Convenience store	26.22	-	26.22
Convenience store	159.30	-	159.30
Convenience store	187.28	-	187.28
Co-op	119.11	-	119.11
Convenience store	44.10	-	44.10
Convenience store	426.63	-	426.63
Convenience store	239.00	-	239.00
Co-op	123.00	-	123.00
Flower shop	43.00	43.00	-
Appliances, electronics, audio	802.50	-	802.50
Restaurant	10.68	10.68	-
Beverage distributing	2,051.50	2,051.50	-
Beverage distributing	1,373.01	1,373.01	-
Co-op	47.53	-	47.53
Restaurant	18.59	18.59	-
Liquor license	12.50	12.50	-

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06/25/11	3929	G J Petersen LLC	Band
06/25/11	3934	Kevin Hillgach	Security
06/25/11	3935	Dallas Clemmons	Security
06/26/11	C	Woodbine Vol Fire Dept	None
06/27/11	##	Casey's 00026658 Woodbine Iowa	None
06/27/11	##	Bunk House Café 1 Woodbine Iowa	None
06/27/11	##	Bunk House Café 1 Woodbine Iowa	None
06/27/11	##	Bunk House Café 1 Woodbine Iowa	None
06/28/11	##	Food Land Supermar SSS Woodbine Iowa	None
06/28/11	##	Food Land Supermar SSS Woodbine Iowa	None
06/28/11	##	Food Land Supermar SSS Woodbine Iowa	None
06/29/11	##	Food Land Supermar SSS Woodbine Iowa	None
07/05/11	3936	Matt Leaders	meet
07/05/11	3938	Walker Service	fuel
07/06/11	3941	Andrew Moores	raffle tickets
07/06/11	3942	Tom Schafer	parade candy
07/06/11	3943	David Moores	parade candy
07/07/11	##	Food Land Supermar Woodbine IA	None
07/11/11	##	SamsClub #8146 Omaha NE	None
07/11/11	##	WM Supercenter SE2 Omaha NE	None
07/28/11	##	United Western07058050 Woodbine IA	None
08/03/11	##	Dollar General Woodbine IA	None
08/03/11	##	Dollar General Woodbine IA	None
08/04/11	3931	Walker Service	None
08/04/11	3947	Casey's General Stores, Inc.	None
08/05/11	##	Bunk House Café 1 Woodbine IA	None
08/16/11	##	United Western Woodbine IA	None
08/24/11	3948	Lauren A. Cox/Everything Ellen	envelopes/postage
09/02/11	##	Food Land Supermar SSS Woodbine IA	None
09/07/11	##	United Western07058050 Woodbine IA	None
09/13/11	##	SamsClub #6472 Council Bluff IA	None
09/13/11	##	HyVee 1101 Council Bluff IA	None
09/20/11	##	Food Land Supermar SSS Woodbine IA	None
09/20/11	##	Food Land Supermar SSS Woodbine IA	None
09/20/11	##	Food Land Supermar SSS Woodbine IA	None
09/20/11	##	Food Land Supermar SSS Woodbine IA	None
09/20/11	##	Food Land Supermar SSS Woodbine IA	None
09/21/11	##	Oakley Paymetric	None
09/22/11	##	Logan Auto Supply Logan IA	None

Vendor Classification	Total	Improper	Unsupported
Band for the street dance	1,400.00	-	1,400.00
Security	200.00	-	200.00
Reimbursement	200.00	-	200.00
Cash withdrawal - street dance	900.00	-	900.00
Convenience store	26.00	-	26.00
Restaurant	9.74	9.74	-
Restaurant	13.64	13.64	-
Restaurant	25.68	25.68	-
Grocery store	19.58	-	19.58
Grocery store	28.82	-	28.82
Grocery store	170.75	-	170.75
Grocery store	113.41	-	113.41
Reimbursement (volunteer)	16.54	-	16.54
Convenience store	229.00	-	229.00
Reimbursement (volunteer)	81.80	-	81.80
Reimbursement (volunteer)	20.31	-	20.31
Reimbursement (volunteer)	33.96	-	33.96
Grocery store	111.24	-	111.24
Big box store - general merchandise	191.52	-	191.52
Big box store - general merchandise	24.90	-	24.90
Co-op	53.69	-	53.69
Discount store	30.00	-	30.00
Discount store	82.05	-	82.05
Convenience store	116.00	-	116.00
Convenience store	361.92	-	361.92
Restaurant	168.52	-	168.52
Co-op	105.00	-	105.00
Reimbursement (volunteer)	584.50	-	584.50
Grocery store	21.23	-	21.23
Co-op	56.80	-	56.80
Big box store - general merchandise	244.59	-	244.59
Grocery store	76.39	-	76.39
Grocery store	5.97	-	5.97
Grocery store	10.05	-	10.05
Grocery store	11.11	-	11.11
Grocery store	24.51	-	24.51
Grocery store	48.73	-	48.73
None	50.34	-	50.34
Auto supplies	337.86	-	337.86

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Check Date	Check Number	Payee	Memo Line
09/26/11	##	Bass Pro Shops Council Bluffs IA	None
10/05/11	##	Signs by Tomorrow Omah Omaha NE	None
10/06/11	##	Dollar Gen #9835 Woodbine IA	None
10/06/11	##	Food Land Supermar SSS Woodbine IA	None
10/07/11	##	Caseys 00026658 Woodbine IA	None
10/09/11	3973	Casey's General Stores, Inc.	statement
10/09/11	3974	Walker Service	fuel
10/09/11	3975	Everything Ellen	None
10/11/11	##	Caseys 00026658 Woodbine IA	None
10/11/11	##	United Western07058050 Woodbine IA	None
10/11/11	##	United Western07058050 Woodbine IA	None
10/11/11	##	United Western07058050 Woodbine IA	None
10/11/11	##	United Western07058050 Woodbine IA	None
11/01/11	3966	Casey's	November food
11/02/11	##	Food Land Supermar SSS Woodbine IA	None
11/13/11	3979	Casey's General Store Inc.	Statement
11/13/11	3982	Horizon Equipment	Acct No 24718
11/13/11	3983	Walker Service	fuel
12/05/11	3985	Walker Service	fuel
12/22/11	##	Caseys 00026658 Woodbine IA	None
12/28/11	##	Food Land Supermar SSS Woodbine IA	None
12/30/11	3992	Eby Drug (Woodbine)	None
12/30/11	3993	Casey's General Stores, Inc.	statement
01/03/12	3968	Jenny Moores	None
01/03/12	3969	Angela Patrick	None
01/03/12	4001	Something Unique, Inc.	Inv. #84060
01/07/12	3970	Bunkhouse Café	None
01/10/12	##	United Western07058050 Woodbine IA	None
01/13/12	##	Dollar Gen #9835 Woodbine IA	None
01/13/12	##	Food Land Supermar SSS Woodbine IA	None
01/17/12	##	Food Land Supermar SSS Woodbine IA	None
01/17/12	##	Food Land Supermar SSS Woodbine IA	None
01/17/12	##	Food Land Supermar SSS Woodbine IA	None
01/17/12	##	Hy Vee 1101 Council Bluff IA	None
01/29/12	4003	Walker Service	fuel
01/29/12	4005	United Western COOP	Acct 00328520
01/29/12	4006	Everything Ellen	None
01/29/12	4009	Casey's General Stores, Inc.	statement

Vendor Classification	Total	Improper	Unsupported
Outdoor recreation equipment	300.00	-	300.00
Signs	132.89	-	132.89
Discount store	279.45	-	279.45
Grocery store	41.01	-	41.01
Convenience store	70.61	-	70.61
Convenience store	157.74	-	157.74
Convenience store	297.00	-	297.00
Flower shop	33.40	33.40	-
Convenience store	17.16	-	17.16
Co-op	11.24	-	11.24
Co-op	19.51	-	19.51
Co-op	23.70	-	23.70
Co-op	53.60	-	53.60
Convenience store	108.04	-	108.04
Grocery store	49.09	-	49.09
Convenience store	290.31	-	290.31
Equipment/parts dealership	66.22	-	66.22
Convenience store	205.50	-	205.50
Convenience store	131.40	-	131.40
Convenience store	7.05	-	7.05
Grocery store	60.89	-	60.89
Drug store	4.38	-	4.38
Convenience store	116.28	-	116.28
Reimbursement (volunteer)	30.00	-	30.00
Reimbursement (volunteer)	20.00	-	20.00
Specialized apparel	52.00	-	52.00
Restaurant	192.50	-	192.50
Co-op	26.44	-	26.44
Discount store	101.80	-	101.80
Grocery store	103.43	-	103.43
Grocery store	5.78	-	5.78
Grocery store	16.74	-	16.74
Grocery store	104.12	-	104.12
Grocery store	152.35	-	152.35
Convenience store	107.00	-	107.00
Co-op	554.22	-	554.22
Flower shop	25.00	25.00	-
Convenience store	309.03	-	309.03

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02/07/12	4016	Casey's General Stores, Inc.	statement
02/07/12	4018	United Western COOP	Acct 00328520
02/13/12	##	Wal-Mart #1732 Denison IA	None
02/13/12	@	Farmers TR & SVG Woodbine Woodine IA	None
03/01/12	##	Food Land Supermar SSS Woodbine IA5157	None
03/05/12	##	United Western07058050 Woodbine IA5157	None
03/05/12	##	Dollar Gen #9835 Woodbine IA5157	None
03/06/12	4021	Walker Service	fuel
03/06/12	4045	Casey's General Stores, Inc.	statement
03/07/12	4047	Jason Peterson	pellets
03/08/12	##	Ben Franklin Denison IA5144	None
03/08/12	##	Food Land Supermar SSS Woodbine IA5157	None
03/08/12	##	Food Land Supermar SSS Woodbine IA5157	None
03/09/12	##	Food Land Supermar SSS Woodbine IA5157	None
03/09/12	##	Food Land Supermar SSS Woodbine IA5157	None
03/19/12	##	Caseys 00026658 Woodbine IA 5157	None
03/23/12	4049	United Western COOP	Acct 00328520
03/30/12	##	SamsClub #6472 Council Bluf IA5150	None
04/02/12	4054	United Western COOP	Acct 00328520
04/02/12	4055	Corn Palace	Acct 00328520
04/02/12	##	SamsClub #6472 Council Bluff IA5150	None
04/02/12	##	Wal-Mart #1965 SE2 Council BluffIA5150	None
04/06/12	##	Food Land Supermar SSS Woodbine IA5157	None
04/09/12	##	Dollar General Woodbine IA	None
04/09/12	##	Caseys Gen Store 2665 Woodbine IA5157	None
04/09/12	##	Dollar Gen #9835 Woodbine IA5157	None
04/09/12	##	Food Land Supermar SSS Woodbine IA5157	None
04/09/12	##	Food Land Supermar SSS Woodbine IA5157	None
04/16/12	4024	Casey's General Stores, Inc.	statement Customer #18558
04/28/12	4025	David P. Moores	Fryeer Rental Fish Fry
04/28/12	4028	United Western COOP	Acct 00328520
05/02/12	4034	Jim Lenz	None
05/02/12	4035	Angela Patrick	None
05/02/12	4036	Tom Kerger	None
05/02/12	##	Food Land Supermar SSS Woodbine IA5157	None
05/07/12	##	Sears Roebuck 2022 Council BluffIA5150	None
05/15/12	4037	Walker Service	fuel
05/31/12	4039	United Western COOP	Acct 00328520
05/31/12	4043	Casey's General Store, Inc.	statement Customer# 18558

Vendor Classification	Total	Improper	Unsupported
Convenience store	400.92	-	400.92
Co-op	164.27	-	164.27
Big box store - general merchandise	47.94	-	47.94
ATM withdrawal	40.00	40.00	-
Grocery store	179.64	-	179.64
Co-op	45.15	-	45.15
Discount store	187.71	-	187.71
Convenience store	374.00	-	374.00
Convenience store	18.89	-	18.89
Reimbursement (volunteer)	12.00	-	12.00
General store	25.13	-	25.13
Grocery store	1.91	-	1.91
Grocery store	179.63	-	179.63
Grocery store	6.96	-	6.96
Grocery store	24.75	-	24.75
Convenience store	52.06	-	52.06
Co-op	21.78	-	21.78
Big box store - general merchandise	302.35	-	302.35
Co-op	379.15	-	379.15
Restaurant	332.29	-	332.29
Big box store - general merchandise	835.33	-	835.33
Big box store - general merchandise	88.09	-	88.09
Grocery store	15.92	-	15.92
Discount store	28.00	-	28.00
Convenience store	11.72	-	11.72
Discount store	161.54	-	161.54
Grocery store	31.35	-	31.35
Grocery store	31.46	-	31.46
Convenience store	472.39	-	472.39
Reimbursement (volunteer)	105.50	-	105.50
Co-op	770.31	-	770.31
Reimbursement (volunteer)	30.00	-	30.00
Reimbursement (volunteer)	30.00	-	30.00
Reimbursement (volunteer)	30.00	-	30.00
Grocery store	19.63	-	19.63
Department store	85.58	-	85.58
Convenience store	118.76	-	118.76
Co-op	258.40	-	258.40
Convenience store	397.22	-	397.22

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06/05/12	4070	Casey's General Store, Inc.	statement Customer#18558
06/05/12	##	Caseys Gen Store 2665 Woodbine IA5157	None
06/06/12	##	Dollar General Woodbine IA	None
06/07/12	##	Dollar Gen #9835 Woodbine IA5157	None
06/14/12	4072	Everything Ellen	#11381
06/14/12	4073	Tom Kerger	EMT Training
06/14/12	4074	Jim Lenz	None
06/27/12	##	Food Land Supermar SSS Woodbine IA5157	None
07/03/12	4078	United Western COOP	Acct 00328520
07/03/12	4081	Matt Leaders	meat
07/05/12	##	SamsClub #6472 Council Bluf IA5150	None
07/05/12	##	Food Land Supermar SSS Woodbine IA5157	None
07/10/12	##	Food Land Supermar SSS Woodbine IA5157	None
07/10/12	##	Food Land Supermar SSS Woodbine IA5157	None
07/12/12	##	Wal-Mart#1732 Denison IA5144	None
07/17/12	##	Food Land Supermar SSS Woodbine IA5157	None
07/26/12	##	Food Land Supermar SSS Woodbine IA5157	None
08/05/12	4085	United Western COOP	Acct 00328520
08/05/12	4086	Walker Service	fuel
08/06/12	##	SamsClub #6472 Council Bluf IA5150	None
08/06/12	##	Dollar Gen #9835 Woodbine IA5157	None
08/07/12	4089	Casey's General Stores, Inc.	statement Customer #18558
08/07/12	##	Food Land Supermar SSS Woodbine IA5157	None
08/08/12	##	Food Land Supermar SSS Woodbine IA5157	None
08/08/12	##	Food Land Supermar SSS Woodbine IA5157	None
08/20/12	##	Wal-Mart #1732 Denison IA5144	None
09/04/12	4093	Jason Peterson	pellets
09/04/12	4094	Gene Probasco	None
09/04/12	4095	Tom Kerger	Misc
09/04/12	4097	United Western COOP	Acct 00328520
09/06/12	##	Food Land Supermar SSS Woodbine IA5157	None
09/24/12	##	SamsClub #6472 Council Bluf IA5150	None
09/24/12	##	Wal-Mart #1965 SE2 Council BluffIA5150	None
09/24/12	##	Bucky's Express #17QPS Council BluffIA5150	None
09/24/12	##	Dollar Gen #9835 Woodbine IA5157	None
09/24/12	##	Hy Vee 1101 Council BluffIA5150	None
09/25/12	##	Food Land Supermar SSS Woodbine IA5157	None
09/26/12	4101	Casey's General Stores, Inc.	statement Customer #18558

Vendor Classification	Total	Improper	Unsupported
Convenience store	499.78	-	499.78
Convenience store	25.11	-	25.11
Discount store	218.23	-	218.23
Discount store	37.50	-	37.50
Flower shop	35.00	35.00	-
Reimbursement (volunteer)	70.00	-	70.00
Reimbursement (volunteer)	70.00	-	70.00
Grocery store	19.89	-	19.89
Co-op	376.29	-	376.29
Reimbursement (volunteer)	1,257.25	-	1,257.25
Big box store - general merchandise	195.20	-	195.20
Grocery store	20.84	-	20.84
Grocery store	8.43	-	8.43
Grocery store	24.03	-	24.03
Big box store - general merchandise	37.43	-	37.43
Grocery store	5.03	-	5.03
Grocery store	19.86	-	19.86
Co-op	558.53	-	558.53
Convenience store	241.00	-	241.00
Big box store - general merchandise	300.43	-	300.43
Discount store	43.87	-	43.87
Convenience store	554.19	-	554.19
Grocery store	44.59	-	44.59
Grocery store	15.27	-	15.27
Grocery store	73.60	-	73.60
Big box store - general merchandise	61.64	-	61.64
Reimbursement (volunteer)	24.00	-	24.00
Reimbursement (volunteer)	25.00	-	25.00
Reimbursement (volunteer)	19.26	-	19.26
Co-op	544.54	-	544.54
Grocery store	79.30	-	79.30
Big box store - general merchandise	415.34	-	415.34
Big box store - general merchandise	17.03	-	17.03
Convenience store	60.00	-	60.00
Discount store	33.71	-	33.71
Grocery store	4.69	-	4.69
Grocery store	40.51	-	40.51
Convenience store	257.84	-	257.84

Report on Special Investigation of the
City of Woodbine Volunteer Fire Department

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Check Date	Check Number	Payee	Memo Line
10/02/12	4107	Lauren & Jull Cox	reimbursement for envelopes
10/04/12	##	Dollar Gen#9835 Woodbine IA5157	None
10/04/12	##	Dollar Gen#9835 Woodbine IA5157	None
10/09/12	##	Food Land Supermar SSS Woodbine IA5157	None
10/16/12	4110	United Western COOP	Acct 00328520
10/16/12	##	Food Land Supermar SSS Woodbine IA5157	None
10/22/12	##	Wal-Mart #1965 SE2 Council Bluffs IA5150	None
10/22/12	##	Wal-Mart #1965 SE2 Council Bluffs IA5150	None
10/26/12	##	Food Land Supermar SSS Woodbine IA5157	None
11/01/12	4118	Casey's General Stores Inc.	statement customer # 18558
11/01/12	##	Dollar Gen #9835 Woodbine IA5157	None
11/01/12	##	Food Land Supermar SSS Woodbine IA5157	None
11/06/12	4119	Casey's General Stores Inc.	statement customer # 18558
11/06/12	##	Food Land Supermar SSS Woodbine IA5157	None
11/15/12	##	Food Land Supermar SSS Woodbine IA5157	None
11/18/12	4125	Gene Probasco	None
11/18/12	4126	United Western COOP	Acct 00328520
11/20/12	##	Food Land Supermar SSS Woodbine IA5157	None
11/26/12	##	United Western 07058050 Woodbine IA5157	None
11/26/12	##	Food Land Supermar SSS Woodbine IA5157	None
11/30/12	##	Food Land Supermar SSS Woodbine IA5157	None
12/06/12	##	Dollar Gen #9835 Woodbine IA5157	None
12/06/12	##	Food Land Supermar SSS Woodbine IA5157	None
12/10/12	##	Dollar Gen #9835 Woodbine IA5157	None
12/18/12	4129	United Western COOP	Acct 03328520
12/18/12	4131	Casey's General Stores Inc.	statement Customer # 18558
12/20/12	##	Food Land Supermar SSS Woodbine IA5157	None
12/24/12	##	Food Land Supermar SSS Woodbine IA5157	None
01/02/13	##	Caseys Gen Store 2665 Woodbine IA5157	None
01/02/13	##	Caseys Gen Store 2665 Woodbine IA5157	None
01/08/13	4138	Casey's General Stores, Inc.	statement Customer#18558
01/08/13	4142	Anita Whitmore	tolls
01/15/13	##	Food Land Supermar SSS Woodbine IA5157	None
01/24/13	4147	Angela Patrick	None
01/24/13	4148	Steve Stoysich	None
01/28/13	##	Food Land Supermar SSS Woodbine IA5157	None
02/04/13	##	Food Land Supermar SSS Woodbine IA5157	None
02/10/13	4149	Casey's General Stores, Inc.	statement Customer #18558
02/25/13	##	Food Land Supermar SSS Woodbine IA5157	None

Vendor Classification	Total	Improper	Unsupported
Reimbursement (volunteer)	68.97	-	68.97
Discount store	7.00	-	7.00
Discount store	156.03	-	156.03
Grocery store	72.79	-	72.79
Co-op	712.53	-	712.53
Grocery store	50.51	-	50.51
Big box store - general merchandise	74.86	-	74.86
Big box store - general merchandise	107.81	-	107.81
Grocery store	21.68	-	21.68
Convenience store	358.32	-	358.32
Discount store	22.05	-	22.05
Grocery store	21.05	-	21.05
Convenience store	509.30	-	509.30
Grocery store	21.63	-	21.63
Grocery store	21.68	-	21.68
Reimbursement (volunteer)	116.28	-	116.28
Co-op	892.93	-	892.93
Grocery store	14.85	-	14.85
Co-op	34.01	-	34.01
Grocery store	18.14	-	18.14
Grocery store	19.89	-	19.89
Discount store	186.37	-	186.37
Grocery store	71.98	-	71.98
Discount store	42.80	-	42.80
Co-op	1,282.29	-	1,282.29
Convenience store	507.84	-	507.84
Grocery store	57.28	-	57.28
Grocery store	49.95	-	49.95
Convenience store	12.48	-	12.48
Convenience store	16.00	-	16.00
Convenience store	357.37	-	357.37
Reimbursement (volunteer)	20.00	-	20.00
Grocery store	16.29	-	16.29
Reimbursement (volunteer)	70.00	-	70.00
Reimbursement	22.00	-	22.00
Grocery store	24.07	-	24.07
Grocery store	26.43	-	26.43
Convenience store	545.27	-	545.27
Grocery store	27.47	-	27.47

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Check Date	Check Number	Payee	Memo Line
03/06/13	4157	Casey's General Stores, Inc.	Fuel
03/06/13	4159	Walker Service	fuel
03/10/13	4168	United Western COOP	Acct 00328520
03/13/13	##	Food Land Supermar SSS Woodbine IA5157	None
03/14/13	##	Food Land Supermar SSS Woodbine IA5157	None
03/19/13	##	SamsClub #6472 Council Bluffs IA5150	None
03/19/13	##	SamsClub #6472 Council Bluffs IA5150	None
03/20/13	##	United Western 07058050 Woodbine IA5157	None
03/20/13	##	Buffalo Wild Wings 023 Council Bluffs IA5150	None
03/27/13	##	Wal-Mart #3267 SE2 Omaha W NE6813	None
03/28/13	4173	Lynette Paine	None
03/28/13	4174	United Western COOP	None
03/29/13	##	SamsClub #6472 Council Bluffs IA5150	None
03/29/13	##	SamsClub #8146 Omaha NE6813	None
04/01/13	4181	Walker Service	Inv. #67451
04/01/13	##	Food Land Supermar SSS Woodbine IA5157	None
04/02/13	##	Staley's Food Service Charter Oak IA5143	None
04/09/13	##	Caseys Gen Store 2665 Woodbine IA5157	None
04/09/13	##	Food Land Supermar SSS Woodbine IA5157	None
04/10/13	4186	Bunkhouse	March Lunch
04/16/13	##	Caseys Gen Store 2665 Woodbine IA5157	None
04/24/13	##	Caseys Gen Store 2665 Woodbine IA5157	None
04/30/13	4191	Something Unique	None
04/30/13	4194	Caseys	None
04/30/13	4198	United Western COOP	None
05/01/13	##	Wal-Mart #1732 Denison IA5144	None
05/09/13	##	Caseys Gen Store 2665 Woodbine IA5157	None
05/09/13	##	Food Land Supermar SSS Woodbine IA5157	None
05/16/13	4205	Caseys	None
05/16/13	4208	Natural Creations	None
05/28/13	4216	United Western COOP	None
06/04/13	4218	Dustin Moores	reimbursement
06/09/13	4219	Walker Service	None
06/09/13	4221	Casey's General Stores Inc.	18558
06/19/13	##	Wal-Mart #1732 Denison IA	None
06/28/13	4227	United Western COOP	None
07/03/13	##	Dollar Gen #9835 Woodbine IA5157	None
07/03/13	NP	Check not provided by bank	None
07/05/13	##	SamsClub #6472 Council Bluffs IA5150	None

Vendor Classification	Total	Improper	Unsupported
Convenience store	369.17	-	369.17
Convenience store	134.20	-	134.20
Co-op	378.65	-	378.65
Grocery store	18.50	-	18.50
Grocery store	288.75	-	288.75
Big box store - general merchandise	35.00	-	35.00
Big box store - general merchandise	1,161.47	-	1,161.47
Co-op	107.97	-	107.97
Restaurant	100.00	-	100.00
Big box store - general merchandise	20.40	-	20.40
Reimbursement	38.09	-	38.09
Co-op	324.67	-	324.67
Big box store - general merchandise	136.74	-	136.74
Big box store - general merchandise	348.12	-	348.12
Convenience store	135.00	-	135.00
Grocery store	30.03	-	30.03
Restaurant	514.96	-	514.96
Convenience store	53.91	-	53.91
Grocery store	5.44	-	5.44
Restaurant	251.92	-	251.92
Convenience store	83.46	-	83.46
Convenience store	38.13	-	38.13
Specialized apparel	1,244.41	-	1,244.41
Convenience store	492.26	-	492.26
Co-op	330.95	-	330.95
Big box store - general merchandise	106.95	-	106.95
Convenience store	134.51	-	134.51
Grocery store	76.61	-	76.61
Convenience store	561.00	-	561.00
Homeopathic health services	8.43	-	8.43
Co-op	267.59	-	267.59
Reimbursement (volunteer)	137.61	-	137.61
Convenience store	53.30	-	53.30
Convenience store	403.09	-	403.09
Big box store - general merchandise	61.13	-	61.13
Co-op	467.72	-	467.72
Discount store	82.44	-	82.44
Counter check	100.00	100.00	-
Big box store - general merchandise	232.25	-	232.25

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Check Date	Check Number	Payee	Memo Line
07/08/13	##	Food Land Supermar SSS Woodbine IA5157	None
07/15/13	##	SamsClub #6472 Council BluffIA5150	None
07/26/13	##	SamsClub #6472 Council BluffIA5150	None
07/26/13	##	Subway 00146266 Missouri VallIA5155	None
07/29/13	4234	Caseys	None
07/29/13	4235	Walker Service	None
07/29/13	4239	United Western COOP	None
07/31/13	##	Caseys Gen Store 2665 Woodbine IA5157	None
07/31/13	##	Subway 00146266 Missouri VallIA5155	None
08/05/13	##	Dollar Gen #9835 Woodbine IA5157	None
08/06/13	4242	Chris Waite	None
08/06/13	4243	Dustin Moores	None
08/16/13	##	Hy Vee 1101 Council BluffIA5150	None
08/19/13	##	SamsClub #6472 Council BluffIA5150	None
08/19/13	##	Dollar Gen #9835 Woodbine IA5157	None
08/19/13	##	Hy Vee 1101 Council BluffIA5150	None
08/20/13	##	Food Land Supermar SSS Woodbine IA5157	None
08/20/13	##	Food Land Supermar SSS Woodbine IA5157	None
08/20/13	##	Food Land Supermar SSS Woodbine IA5157	None
08/20/13	##	Food Land Supermar SSS Woodbine IA5157	None
08/20/13	##	Food Land Supermar SSS Woodbine IA5157	None
08/21/13	4246	Caseys	None
08/24/13	4250	Jason Peterson	None
08/28/13	4251	United Western COOP	None
08/28/13	##	Caseys Gen Store 3++6 Woodbine IA5157	None
09/03/13	4253	The Bunkhouse	None
09/05/13	##	Food Land Supermar SSS Woodbine IA5157	None
09/05/13	##	Food Land Supermar SSS Woodbine IA5157	None
09/10/13	4254	Caseys	None
09/10/13	4256	Roland Clark	None
09/17/13	4262	Foodland	Bottles Water
10/02/13	##	Dollar Gen #9835 Woodbine IA5157	None
10/03/13	##	Food Land Supermar SSS Woodbine IA5157	None
10/06/13	4263	United Western COOP	None
10/08/13	##	Wal-Mart #1732 Denison IA5144	None
10/09/13	4268	Caseys	None
11/01/13	4271	United Western COOP	None
11/01/13	4275	Dennys Welding	None
11/01/13	4277	Walker Service	None
11/01/13	##	Caseys Gen Store 2665 Woodbine IA5157	None

Vendor Classification	Total	Improper	Unsupported
Grocery store	11.58	-	11.58
Big box store - general merchandise	258.47	-	258.47
Big box store - general merchandise	85.43	-	85.43
Restaurant	19.31	19.31	-
Convenience store	476.43	-	476.43
Convenience store	29.00	-	29.00
Co-op	408.99	-	408.99
Convenience store	2.29	-	2.29
Restaurant	8.42	8.42	-
Discount store	9.47	-	9.47
Reimbursement (volunteer)	262.70	-	262.70
Reimbursement (volunteer)	244.09	-	244.09
Grocery store	131.58	-	131.58
Big box store - general merchandise	223.21	-	223.21
Discount store	117.27	-	117.27
Grocery store	86.63	-	86.63
Grocery store	2.42	-	2.42
Grocery store	3.39	-	3.39
Grocery store	10.57	-	10.57
Grocery store	19.74	-	19.74
Grocery store	23.04	-	23.04
Convenience store	293.63	-	293.63
Reimbursement (volunteer)	26.00	-	26.00
Co-op	554.45	-	554.45
Convenience store	59.05	-	59.05
Restaurant	262.15	-	262.15
Grocery store	15.37	-	15.37
Grocery store	19.56	-	19.56
Convenience store	285.40	-	285.40
Reimbursement	100.00	-	100.00
Grocery store	280.56	-	280.56
Discount store	73.06	-	73.06
Grocery store	37.77	-	37.77
Co-op	610.60	-	610.60
Big box store - general merchandise	24.58	-	24.58
Convenience store	379.57	-	379.57
Co-op	597.80	-	597.80
Reimbursement	1,340.84	-	1,340.84
Convenience store	311.00	-	311.00
Convenience store	38.13	-	38.13

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Check Date	Number	Payee	Memo Line
11/05/13	4279	Jason Peterson	BBQ Pellets
11/06/13	##	Dollar Gen #9835 Woodbine IA5157	None
11/06/13	##	Dollar Gen #9835 Woodbine IA5157	None
11/23/13	4280	Miller Fuel	None
11/26/13	4282	Caseys	None
11/28/13	4286	Walker Service	Fuel
12/04/13	##	Food Land Supermar SSS Woodbine IA5157	None
12/08/13	4288	United Western COOP	None
12/17/13	4293	Casey's	None
12/26/13	##	Food Land Supermar SSS Woodbine IA5157	None
12/30/13	4294	G & R Nifty Lawns, LLC	None
12/30/13	4296	United Western COOP	None
01/07/14	4298	Gene Probasco	Jan Lunch
01/07/14	4299	Six Pack & Rack	Jan Lunch
01/13/14	4302	Gregg Moores	December Lunch
01/13/14	4303	Casey's	None
01/21/14	##	Wendts Pots and Posies 712-643-2123 IA5152	None
01/21/14	##	Amazon.com AMZN.COM/BILLWA9810	None
01/26/14	4308	United Western COOP	None
01/27/14	##	Caseys Gen Store 2665 Woodbine IA5157	None
01/29/14	##	EBY Drug Store Woodbin Woodbine IA5157	None
02/03/14	4314	Walker Service	73569
02/04/14	4313	Six pack & A Rack	Feb. Lunch
02/04/14	4318	EBY Drug (Woodbine)	Low Dose Aspirin
02/04/14	4319	Lynn Mether	Pop and Sams Club Membership Renewal
02/05/14	##	Dollar Gen #9835 Woodbine IA5157	None
02/06/14	##	Food Land Supermar SSS Woodbine IA5157	None
02/10/14	##	Dollar Gen #9835 Woodbine IA5157	None
02/18/14	4325	Casey's	None
02/18/14	##	BestBuy.com 00009944 Richfield MN5542	None
03/02/14	4328	United Western COOP	None
03/04/14	4332	Walker Service	Fuel
03/06/14	##	Food Land Supermar SSS Woodbine IA5157	None
03/06/14	##	Food Land Supermar SSS Woodbine IA5157	None
03/17/14	##	Caseys Gen Store 2665 Woodbine IA5157	None
03/24/14	##	Caseys Gen Store 2665 Woodbine IA5157	None
03/24/14	##	Caseys Gen Store 2665 Woodbine IA5157	None
03/24/14	##	Caseys Gen Store 2665 Woodbine IA5157	None
03/24/14	##	Dollar Gen #9835 Woodbine IA5157	None

Vendor Classification	Total	Improper	Unsupported
Reimbursement (volunteer)	13.00	-	13.00
Discount store	4.28	-	4.28
Discount store	49.26	-	49.26
Fuel and oil/truck service	51.90	-	51.90
Convenience store	300.18	-	300.18
Convenience store	34.50	-	34.50
Grocery store	136.92	-	136.92
Co-op	339.63	51.25	288.38
Convenience store	258.73	206.79	51.94
Grocery store	61.98	-	61.98
Lawn service	105.00	-	105.00
Co-op	514.91	184.30	330.61
Reimbursement (volunteer)	65.78	-	65.78
Restaurant	244.65	-	244.65
Reimbursement (volunteer)	136.92	-	136.92
Convenience store	251.80	251.80	-
Flowers and gifts	32.10	-	32.10
On-line store	183.20	-	183.20
Co-op	549.46	299.94	249.52
Convenience store	26.66	-	26.66
Drug store	14.10	-	14.10
Convenience store	51.00	-	51.00
Restaurant	250.00	-	250.00
Drug store	4.90	-	4.90
Reimbursement (volunteer)	142.09	-	142.09
Discount store	65.65	-	65.65
Grocery store	12.83	-	12.83
Discount store	9.63	-	9.63
Convenience store	56.09	56.09	-
Electronics, computers	264.99	-	264.99
Co-op	177.33	-	177.33
Convenience store	45.00	-	45.00
Grocery store	146.57	-	146.57
Grocery store	334.53	-	334.53
Convenience store	29.81	-	29.81
Convenience store	25.46	-	25.46
Convenience store	40.00	-	40.00
Convenience store	55.75	-	55.75
Discount store	7.06	-	7.06

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Check Date	Check Number	Payee		Memo Line
03/31/14	##	United Western07058050	Woodbine IA5157	<i>None</i>
03/31/14	##	United Western07058050	Woodbine IA5157	<i>None</i>
03/31/14	##	United Western07058050	Woodbine IA5157	<i>None</i>
	UR 4121	David P Morris		<i>None</i>
	UR 4215	Everything Ellen		<i>None</i>
Total				

- Electronic payment (debit card, POS, ACH)

@ - ATM Withdrawal

NP - Not provided

UR - Unreadable

Venor Classification	Total	Improper	Unsupported
Co-op	7.28	-	7.28
Co-op	40.12	-	40.12
Co-op	42.30	-	42.30
Reimbursement (volunteer)	66.30	-	66.30
Flower shop	27.00	27.00	-
	<u>\$ 106,268.62</u>	<u>13,745.91</u>	<u>92,522.71</u>

Report on Special Investigation of the
City of Woodbine Volunteer Fire Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Amanda Burt, Staff Auditor
Stephen Hoffman, Staff Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State