



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

Charlie.Janssen@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 5, 2019

Jeff Argo, President
Wymore EMS
115 West E St.
Wymore, NE 68466

Milton Pike, Chairperson
City of Wymore
115 West E St.
Wymore, NE 68466

Dear Mr. Argo and Mr. Pike:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding two individuals conducting Emergency Medical Services (EMS) on behalf of the Wymore EMS for the City of Wymore (City). As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA received certain financial information regarding the Wymore EMS and the City. Based upon the outcome of this preliminary planning work, including an analysis of the information provided, the APA has determined that a separate financial audit or attestation is unnecessary at this time, as the City has already received a fiscal year 2018 audit.

Nevertheless, during the course of our preliminary planning work, we noted certain internal control or compliance matters, or other operational matters within the Wymore EMS, which are presented below. The following information is intended to improve internal controls or result in other operational efficiencies.

Background

On June 26, 2019, the APA met with an investigator of the Nebraska State Patrol (NSP), who requested assistance with a case involving the possible misappropriation of City funds by two individuals affiliated with the Wymore EMS: Timothy and Dondi Reinke. At the time the alleged theft was discovered, Mr. Reinke was Chief of the Wymore EMS, and Mrs. Reinke was its Secretary/Treasurer. In addition to their positions with the Wymore EMS, Mr. Reinke was the manager of an ACE Rent-to-Own store in Beatrice, NE, which sells furniture, appliances, televisions, etc.

While the Wymore EMS was applying for grants, irregularities were noticed in the bank statements, which were believed to be fraudulent, and an investigation was started by the NSP. Pursuant to that investigation, Mr. and Mrs. Reinke were suspended indefinitely from all duties relating to the Wymore EMS on February 7, 2019. Furthermore, the Wymore EMS checking account was closed, and all funds therein were transferred to a new bank account under the control of the Wymore EMS. Additionally, a freeze was placed on the Wymore EMS Memorial savings account.

The APA received a number of documents from the NSP to assist in our limited financial examination of the Wymore EMS. Bank statements from February 1, 2016, to February 11, 2019, were provided, as well as case details and other records. Additionally, the APA contacted EMS Billing Services, a third-party billing administrator utilized by the City and the Wymore EMS, for a transaction listing, including all payments made to the City. The APA contacted City staff to request listings of all reimbursements received from EMS Billing and all City checks written to the Wymore EMS. Finally, from the interim Secretary/Treasurer and President of the Wymore EMS, the APA requested support for some of the payments made with the Wymore EMS and City funds.

Mr. Reinke became Chief of the Wymore EMS in October 2017. Mrs. Reinke took over the Secretary/Treasurer duties in December 2016. In addition, Wymore EMS purchases that were reimbursed by the City prior to 2017 were requested by individuals other than the Reinkes. Based upon the information above, therefore, the APA focused on the period of January 1, 2017, through February 11, 2019, to look for questionable transactions and potential mishandling of the Wymore EMS monies.

A full listing of the transactions reviewed by the APA for the period examined is included in **Exhibit A** herein.

On August 14, 2019, the APA traveled to the City to scan receipts that had been submitted by the Wymore EMS and approved by the Finance Committee and City Board (Board) for reimbursement. Among those receipts were many for transactions that were initially questioned. Our review of that documentation – which, along with an analysis of the bank statements and other information provided by the City and EMS Billing, constituted the bulk of our preliminary planning work – revealed the following concerns regarding Mr. and Mrs. Reinke’s suspected mishandling of public funds.

Comments and Recommendations

1. Alleged Theft

While examining the Wymore EMS bank accounts, the APA identified an apparent fraud scheme consisting of two separate components. First, Mr. and Mrs. Reinke appear to have improperly funneled Wymore EMS funds to Mr. Reinke by tampering with the Retention & Recruitment funds distribution process. Second, the Reinkes appear to have intentionally misappropriated Wymore EMS property.

More detailed information regarding both areas of suspected theft by Mr. and Mrs. Reinke is presented below.

Improper Distribution of Retention & Recruitment

The annual Retention & Recruitment (R&R) process is how the Wymore EMS pays its volunteers. For each call, the lead EMT receives \$20, the driver and co-driver are paid \$10, and any additional passengers receive \$5 each.

For the October 2018 R&R, Mr. Reinke misled the other Wymore EMS members, stating that funding uncertainty required R&R distributions to be cut in half. After unilaterally reducing the R&R distributions for other members, however, Mr. Reinke increased his own pay from a Board-approved \$190 to \$684. In so doing Mr. Reinke awarded himself, without proper authorization and at the expense of other Wymore EMS personnel, a \$494 increase. While visiting the City’s office, the APA obtained a copy of the October 2018 R&R distribution sheet approved by the Board, as shown below:

EMS

R&R	EMT	Driver/Attendant	Other	Incomplete ENARSIS	R&R Total
Tim Reinke	4	11			\$ 190.00
Marsha Trout	1				\$ 20.00
Max Allen	2	1			\$ 50.00
Dakota Voight		7	1		\$ 75.00
Dondi Reinke		11			\$ 110.00
Jeff Argo		9	1		\$ 95.00
Matt Mittan	2	15			\$ 190.00
K. Jordan Schachschabel					\$ -
Brian Polson					\$ -
Lew Carr			1		\$ 5.00
Darren Allington	3	4			\$ 100.00
Shawna Schwartz	16	11			\$ 430.00
Robin Hall		10			\$ 100.00
Jordan Mallory					\$ -
Total R&R Disbursement					\$ 1,365.00
Tim-Chief					\$ 300.00
Shawna-Asst Chief (4 months)					\$ 83.00
Brian-Safety/Training					\$ 200.00
Jeff-President					\$ 200.00
Dondi-Secretary/Treasurer					\$ 200.00
Total October Disbursement					\$ 2,348.00

The above document specified how the R&R funds were to be allocated to the various Wymore EMS members. However, the APA's analysis of the Wymore EMS bank statements shows that a far different R&R distribution was made. The following table compares the Board-approved distribution to the actual R&R distribution for October 2018:

Payee	Check Date	Check #	Approved Amount	Amount Paid	Variance	Memo
Tim Reinke	10/2/2018	2520	\$ 190.00	\$ 684.00	\$ 494.00	R&R
Marsha Trout			\$ 20.00	\$ 0.00	\$ (20.00)	
Max Allen			\$ 50.00	\$ 0.00	\$ (50.00)	
Dakota Voight	10/2/2018	2514	\$ 75.00	\$ 38.00	\$ (37.00)	R&R
Dondi Reinke	10/2/2018	2519	\$ 110.00	\$ 110.00	\$ 0.00	R&R
Jeff Argo	10/2/2018	2515	\$ 95.00	\$ 48.00	\$ (47.00)	R&R
Matt Mittan	10/2/2018	2516	\$ 190.00	\$ 95.00	\$ (95.00)	R&R
Lew Carr			\$ 5.00	\$ 0.00	\$ (5.00)	
Darren Allington	10/2/2018	2517	\$ 100.00	\$ 50.00	\$ (50.00)	R&R
Shawna Schwartz	10/2/2018	2518	\$ 430.00	\$ 215.00	\$ (215.00)	R&R
Robin Hall			\$ 100.00	\$ 0.00	\$ (100.00)	
Subtotals			\$ 1,365.00	\$ 1,240.00	\$ (125.00)	
Tim Reinke	10/2/2018	2521	\$ 300.00	\$ 300.00	\$ 0.00	Chief Yr 2018
Shawna Schwartz	10/2/2018	2522	\$ 83.00	\$ 83.00	\$ 0.00	Asst Chief Yr 2018
Brian Polson			\$ 200.00	\$ 0.00	\$ (200.00)	
Jeff Argo	10/2/2018	2524	\$ 200.00	\$ 200.00	\$ 0.00	President Yr 2018
Dondi Reinke	10/2/2018	2523	\$ 200.00	\$ 200.00	\$ 0.00	Sec/Tres Yr 2018
Subtotals			\$ 983.00	\$ 783.00	\$ (200.00)	
Totals			\$ 2,348.00	\$ 2,023.00	\$ (325.00)	

Note: Not all of the checks listed herein had cleared the bank at the time this information was compiled. Because the APA received the bank statements through only February 11, 2019, however, it is possible that a few of the missing payments made had yet to be cashed.

While the other Wymore EMS members received only half of what they were expecting, Mr. Reinke paid himself a dramatically increased \$684, and Mrs. Reinke was paid the full amount of her earned \$110.

Alleged Theft of the Wymore EMS Property

The Wymore EMS purchased a Panasonic camcorder for \$282.77 from ACE Rent-to-Own in 2017; however, the Reinkes took the camcorder after their indefinite suspension, claiming that they would involve their lawyer if not allowed to do so.

The following are images of the Wymore EMS bank statements reflecting the purchase of the camcorder:

10/05/17	975970 VISA PURCHASE ACE RENT-TO-OWN #16	139.00
	BEATRICE NE US	

11/06/17	642002 ACE RENT-TO-OWN #16 BEATRICE NE	143.77
		-- --

Wymore EMS funds were clearly used to purchase the camcorder. Because the Reinkes made no reimbursements for the purchase, Wymore EMS appears to be the rightful owner of that property.

The issue described above give rise to a number of possible statutory concerns.

To start, Neb. Rev. Stat. § 28-512 (Reissue 2016) provides, in relevant part, the following:

A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:

- (1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; or*
- (2) Prevents another from acquiring information which would affect his judgment of a transaction; or*
- (3) Fails to correct a false impression which the deceiver previously created or reinforced, or which the deceiver knows to be influencing another to whom he stands in a fiduciary or confidential relationship; or*
- (4) Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.*

Neb. Rev. Stat. § 28-511 (Reissue 2016) provides, in relevant part, the following:

- (1) A person is guilty of theft if he or she takes, or exercises control over, movable property of another with the intent to deprive him or her thereof.*
- (2) A person is guilty of theft if he or she transfers immovable property of another or any interest therein with the intent to benefit himself or herself or another not entitled thereto.*

Neb. Rev. Stat. § 28-926 (Reissue 2016) states the following:

- (1) Any public servant or peace officer who, by color of or in the execution of his office, shall designedly, willfully, or corruptly injure, deceive, harm, or oppress any person, or shall attempt to injure, deceive, harm, or oppress any person, commits oppression under color of office, and shall be answerable to the party so injured, deceived, or harmed or oppressed in treble damages.*
- (2) Oppression under color of office is a Class II misdemeanor.*

These, and possibly other, potential statutory concerns aside, it should be noted that good internal controls require procedures to ensure that Board-approved R&R amounts are paid to Wymore EMS personnel, and such approved payments are not altered without prior Board authorization. Additionally, such procedures should safeguard personal property belonging to the City or the Wymore EMS from being removed without prior authorization.

Without such procedures, there is an increased risk for fraud or the misappropriation of City or Wymore EMS funds and/or property.

We recommend the City and the Wymore EMS implement procedures to ensure that Board-approved R&R amounts are paid to Wymore EMS personnel, and such approved payments are not altered without prior Board authorization. Such procedures should also safeguard real property of the City and the Wymore EMS from being removed without prior authorization. Additionally, we recommend the City and Wymore EMS work with the proper authorities regarding the issues discussed in this comment and take action to recover the funds and property allegedly misappropriated.

2. Other Issues

The APA also questions additional Wymore EMS purchases, as described below. These purchases include specific transactions that were not submitted for reimbursement by the City Board, as well as all payments with ACE Rent-To-Own.

Other Questionable Transactions

During our preliminary planning work, the APA identified multiple transactions, including purchases made at ACE Rent-to-Own, restaurants, retail stores, and gas stations that appeared questionable. Consequently, the APA visited the City’s office to obtain supporting documentation for those suspect transactions.

The APA obtained supporting documentation for all but 12 of the transactions at issue, totaling \$237.04. These remaining 12 transactions are summarized in the table below:

Date	Description	Amount
7/13/17	426259 Visa Purchase Owen's Original Inc 785-3252026 KS US	\$ 27.13
8/9/17	366533 Visa Purchase Dollar-General #8880 Wymore NE US	\$ 31.90
9/6/17	190589 Visa Purchase Dollar-General #8880 Wymore NE US	\$ 4.00
9/29/17	580641 Visa Purchase Dollar-General #8880 Wymore NE US	\$ 1.07
10/11/17	96995 Visa Purchase Arbor State Pharmacy Wymore NE US	\$ 27.92
12/20/17	999999 Dollar-General #8880 Wymore NE	\$ 3.21
5/14/18	999999 Amazon.com amzn.com/bill WA	\$ 100.54
5/29/18	999999 Amazon.com amzn.com/bill WA	\$ (77.02)
7/12/18	999999 Dollar Tree Beatrice NE	\$ 2.14
8/13/18	999999 Dollar Tree Beatrice NE	\$ 2.14
9/7/18	999999 Dollar-General #8880 Wymore NE	\$ 2.14
9/17/18	999999 Dollar Tree Beatrice NE	\$ 3.21
2/7/19	840065 3620 N 6th St Beatrice NE [Walmart]	\$ 108.66
Total		\$ 237.04

Note: The negative Amazon.com amount is due to a return of the majority of the purchase made on May 14, 2018.

While at the City's office, the APA received documentation for a \$266.94 purchase made at Walmart. This purchase was for 13 gift cards valued at \$20 each, as shown in the image below:



While this purchase was approved by the City Board, the APA questions its reasonableness and wonders whether it was an appropriate use of Wymore EMS funds.

ACE Rent-to-Own Transactions

During the period examined, the APA noted nine transactions, totaling \$1,425.15, paid to ACE Rent-to-Own out of the Wymore EMS checking account. These purchases were made at the establishment where Mr. Reinke was the store manager.

Four of the nine purchases at issue were made by checks that were signed by both Mr. Reinke and Jeff Argo, the President of Wymore EMS. The remaining five were paid with the Wymore EMS debit card.

The table below details all ACE Rent-to-Own purchases by the Wymore EMS from January 1, 2017, through February 11, 2019:

Clear Date	Payment Method	Description	Amount	Memo
4/3/17	Check #2423	ACE Rent To Own	\$ 250.00	TV & Wallmount
5/2/17	Check #2442	ACE Rent To Own	\$ 249.00	T.V. Wallmount
6/15/17	Check #2448	ACE Rent To Own	\$ 150.00	
7/10/17	Check #2461	ACE Rent To Own	\$ 153.37	A/C payoff
10/5/17	Debit Card	975970 VISA Purchase ACE Rent-To-Own #16 Beatrice NE US	\$ 139.00	
11/6/17	Debit Card	642002 ACE Rent-To-Own #16 Beatrice NE	\$ 143.77	
1/2/18	Debit Card	642002 ACE Rent-To-Own #16 Beatrice NE	\$ 287.01	
8/13/18	Debit Card	642002 ACE Rent-To-Own #16 Beatrice NE	\$ 40.00	
9/13/18	Debit Card	642002 ACE Rent-To-Own #16 Beatrice NE	\$ 13.00	
Total			\$ 1,425.15	

The APA was able to obtain supporting documentation for all of the above purchases. Further, through conversations with the Wymore EMS Board members, the ACE Rent-to-Own purchases appear to have been for legitimate business purposes.

Regardless, the APA questions these purchases because similar items could have been purchased elsewhere.

Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2010) of the Nebraska Political Accountability and Disclosure Act, which is set out at Neb. Rev. Stat. § 49-1401 (Cum. Supp. 2018) et seq., restricts the use of resources under the “official care and control” of a public official or public employee, as follows:

A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

Per subsection (7) of that same statute, “[A]ny person violating this section shall be guilty of a class III misdemeanor”

Furthermore, good internal control requires procedures to ensure that Wymore EMS funds are spent carefully and in a manner likely to derive the best benefit for that entity. Such procedures should also prohibit the use of those funds for personal gain at the expense of Wymore EMS.

Without such procedures, there is an increased risk for the loss or misuse of Wymore EMS funds.

We recommend the implementation of procedures to ensure that Wymore EMS funds are spent carefully and in a manner likely to derive the best benefit for that entity. Such procedures should also prohibit the use of those funds for personal gain at the expense of Wymore EMS.

3. Inappropriate Receipt of Funds

While analyzing the Wymore EMS bank statements, the APA noted a few deposits that should have been made instead to the City’s bank account.

The APA received a listing of EMS Billing payments to the City, which are supposed to be made directly to the City. However, the APA noted that three payments made by EMS Billing had corresponding deposits into the Wymore EMS bank account.

a) Below is the first deposit noted per Wymore EMS bank statements:

NAME: Wymore EMS	ACCOUNT: 958569	DATE: 5-15-18	AMOUNT: 352.80
TOTAL CASH			352.80
TOTAL CHECKS			
TOTAL DEPOSITS			352.80
TOTAL BALANCE			352.80

Mainstreet Bank
5/15/2018 958569 \$352.80

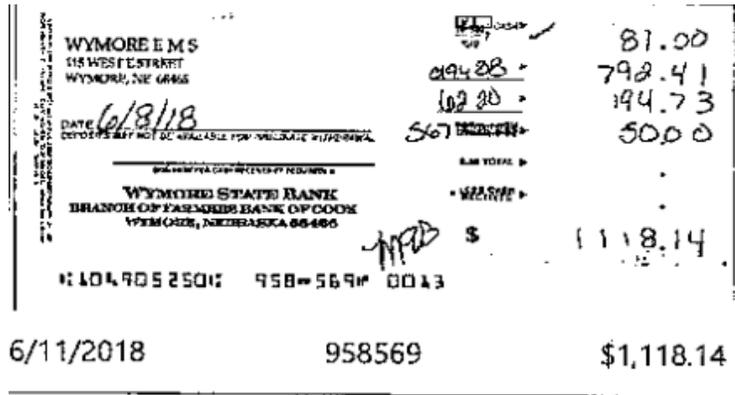
It should be noted that the deposit slip fails to identify the source of the funds.

From the EMS Billing's listing provided, a reimbursement of the same amount was paid to the City near the same date, as shown below:

05/17/2018	DIR 2204727 05/01/18 352.80	COVENTRY ADVANTRA	352.80
------------	-----------------------------	-------------------	--------

- b) On June 11, 2018, four checks, totaling \$1,118.14, were deposited into the Wymore EMS account. One of those four checks, for \$194.73, corresponded to a payment made by EMS Billing.

The following is an image of the deposit slip for that check:

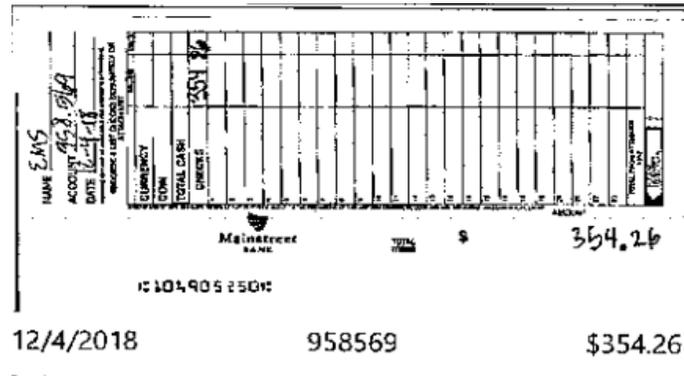


The EMS Billing listing has a reimbursement for that exact amount near the same date, as shown below:

06/13/2018	DIR 1291810 5/22/18 194.73	COVENTRY ADVANTAGE	194.73
------------	----------------------------	--------------------	--------

- c) One final deposit to the Wymore EMS checking account, made on December 4, 2018, for \$354.26, matched a payment made by EMS Billing.

An image of the deposit slip for that check is provided below:



Once again, the deposit slip fails to identify the source of the funds.

The corresponding reimbursement from EMS billing is pictured below:

12/07/2018	DIR 2206696 11/28/18	COVENTRY ADVANTRA	354.26
------------	----------------------	-------------------	--------

According to information provided to the APA, the Wymore EMS is supposed to receive funding only from fundraising, donations, or reimbursement for operating expenses from the City. Thus, it would be reasonable to assume that some reimbursements made by EMS Billing to the City would ultimately be paid to the Wymore EMS; however, payments made directly to the Wymore EMS are inappropriate and can result in a loss of City funds.

Good internal control requires procedures to ensure that Wymore EMS does not receive funds from inappropriate sources, and all reimbursements from EMS Billing are paid directly to the City.

Without such procedures, there is an increased risk for the loss or misuse of City funds.

We recommend the City and the EMS implement procedures to ensure EMS Billing reimbursements are paid directly to the City, and only allowable funds are received and deposited into the Wymore EMS bank account.

Overall City Response: We will be implementing safeguards to help prevent this from occurring again, and some safeguards have already been started.

* * * * *

Due to the seriousness of the issues addressed above, including indications of possible fraud and theft of public funds, the information presented herein is being forwarded to the Gage County Attorney, the NSP, and the Nebraska Accountability and Disclosure Commission for further review and any other action deemed appropriate by those offices.

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the policies and procedures of either the City or Wymore EMS. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to both public entities.

Draft copies of this letter were furnished to the City and the Wymore EMS to provide their management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal responses received have been incorporated into this letter. Such responses have been objectively evaluated and recognized, as appropriate, in the letter. Any response indicating that corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the City and the Wymore EMS and their management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,



Mary Avery
Special Audits and Finance Manager
Phone (402) 471-3686
mary.avery@nebraska.gov

cc: Gage County Attorney
Nebraska State Patrol
Nebraska Accountability and Disclosure Commission

WYMORE EMS BANK TRANSACTIONS

Exhibit A

Date	Payment Method	Description	Debits	Credits	Memo
1/5/17		Customer Deposit		\$ 1,675.00	
1/9/17	2402	Jeff Argo	\$ (95.00)		R&R Oct-Dec
1/9/17	2414	Jennifer Schmidt	\$ (350.00)		R&R Oct-Dec
1/10/17	2406	Darcey Round	\$ (45.00)		R&R Oct-Dec
1/10/17	2411	Dakota Voight	\$ (10.00)		R&R Oct-Dec
1/10/17	2415	Dondi Reinke	\$ (110.00)		R&R Oct-Dec
1/10/17	2416	Tim Reinke	\$ (285.00)		R&R Oct-Dec
1/17/17	2403	Brian Polson	\$ (180.00)		R&R Oct-Dec
1/17/17	2404	Matt Mittan	\$ (225.00)		R&R Oct-Dec
1/18/17	2418	Brian Polson	\$ (25.40)		KC melt/Kitty litter
1/18/17	Debit Card	254071 Visa Purchase Dollar Tree Beatrice NE US	\$ (32.10)		
1/18/17	Debit Card	711582 Visa Purchase Wal-mart #2784 Beatrice NE US	\$ (43.53)		
1/18/17	Debit Card	362569 Visa Purchase Wal-mart #2784 Beatrice NE US	\$ (189.00)		
1/31/17		Interest Credited		\$ 0.04	
2/13/17	Debit Card	65338 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (15.28)		
2/28/17		Interest Credited		\$ 0.02	
3/1/17	Debit Card	11490 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (11.00)		
3/1/17	2412	Nancy Stewart	\$ (60.00)		R&R Oct-Dec
3/3/17		Customer Deposit		\$ 290.03	
3/9/17	2409	Maisha Trout	\$ (20.00)		R&R Oct-Dec
3/10/17	2413	Max Allen	\$ (20.00)		R&R Oct-Dec
3/20/17		Customer Deposit		\$ 550.00	
3/21/17		Customer Deposit		\$ 15.28	
3/23/17	2420	NEMSA	\$ (550.00)		Reinke, Allen Registration Fee
3/27/17	Debit Card	Menards Lncln NR866237765045268630V1 Back Office CNV Ch #2421	\$ (73.20)		
3/28/17	Debit Card	132713 Visa Purchase Skeeter Barnes Columbus NE US	\$ (46.61)		
3/28/17	Debit Card	395078 Visa Purchase Applebees NEIG98297500 Columbus NE US	\$ (50.58)		
3/28/17		Customer Deposit		\$ 11.00	
3/31/17		Interest Credited		\$ 0.03	
4/3/17	2423	ACE Rent To Own	\$ (250.00)		TV & wallmount
4/4/17	2424	Republican Valley EMS Conference	\$ (40.00)		Jenn Confrence [sic]
4/6/17		Customer Deposit		\$ 2,905.38	
4/6/17	2425	Jennifer Schmidt	\$ (295.00)		R&R
4/7/17	2422	Brian Polson	\$ (20.01)		Gas
4/10/17	Debit Card	304862 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (43.41)		
4/10/17	2436	Jeff Argo	\$ (160.00)		R&R 1-3
4/10/17	2434	Tim Reinke	\$ (290.00)		R&R 1-3
4/10/17	2432	Dondi Reinke	\$ (120.00)		R&R 1-3
4/18/17	2426	Brian Polson	\$ (200.00)		R&R 1-3
4/21/17	2435	Dakota Voight	\$ (15.00)		R&R 1-3
4/24/17	Debit Card	994952 Visa Purchase Dollar-General #8880 Wymore NE US	\$ (6.42)		
4/25/17	2437	Nancy Stewart	\$ (80.00)		R&R 1-3
4/25/17	2440	Dalton Fox	\$ (40.00)		R&R 1-3
4/25/17	2439	Marsha Trout	\$ (60.00)		R&R 1-3
4/25/17	2429	Darcey Round	\$ (60.00)		R&R 1-3
4/25/17	2431	Matt Mittan	\$ (210.00)		R&R 1-3
4/26/17	Debit Card	46859 Visa Purchase Promos On-Time Mineola NY US	\$ (190.16)		
4/26/17	Debit Card	HHS CMS CLIA Payment 7505008002 ARC Truncated Check #2443	\$ (150.00)		
4/26/17	2417	3 & 33 Mutual Aid Association	\$ (25.00)		Mutual Aid
4/26/17	2427	Lewis Carr	\$ (25.00)		R&R 1-3
4/26/17	2401	Lew Carr	\$ (70.00)		R&R Oct-Dec
4/26/17	2430	Jay Welch	\$ (15.00)		R&R 1-3
4/26/17	2408	Jay Welch	\$ (25.00)		R&R Oct-Dec
4/28/17		Interest Credited		\$ 0.07	
5/2/17	Debit Card	898737 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (7.36)		
5/2/17	2442	ACE Rent To Own	\$ (249.00)		T.V. wallmount

WYMORE EMS BANK TRANSACTIONS

Exhibit A

Date	Payment Method	Description	Debits	Credits	Memo
5/4/17		Customer Deposit		\$ 282.36	
5/9/17	2441	Ashley Blodgette	\$ (10.00)		
5/12/17	2444	NEMSA	\$ (255.00)		Membership dues
5/19/17	2445	Nancy Stewart	\$ (60.00)		R&R 4/1-5/18
5/24/17	Debit Card	395791 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (23.00)		
5/24/17	Debit Card	767200 Visa Purchase Amazon Mktplace PMTS amzn.com/billwa US	\$ (47.93)		
5/26/17	Debit Card	995297 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (38.49)		
5/26/17	Debit Card	207418 Visa Purchase OTC Brands, Inc. 800-2280475 NE US	\$ (69.80)		
5/31/17		Interest Credited		\$ 0.04	
6/8/17	Debit Card	943069 Visa Purchase Tractor-Supply-Co #030 Beatrice NE US	\$ (29.94)		
6/12/17	Debit Card	951096 Visa Purchase Dollar-General #8880 Wymore NE US	\$ (17.21)		
6/12/17	Debit Card	439266 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (110.52)		
6/13/17		Customer Deposit		\$ 326.72	
6/13/17	Debit Card	809084 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (77.96)		
6/13/17	2446	City of Wymore	\$ (87.50)		Teen Dance Community Center
6/15/17	2448	ACE Rent To Own	\$ (150.00)		
6/20/17	Debit Card	480778 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (174.38)		
6/22/17		Customer Deposit		\$ 709.01	
6/22/17	2447	Jordan Mallay	\$ (90.00)		
6/23/17	Debit Card	870041 Visa Purchase Caseys Gen Store 1565 Wymore NE US	\$ (54.92)		
6/26/17	Debit Card	870423 Visa Purchase NE Statewide EMS Conf 308-3464911 CA US	\$ (450.00)		
6/27/17	EFT	Transfer Online 1742830594		\$ 275.00	
6/30/17	EFT	Transfer Online 1742830594		\$ 175.00	
6/30/17		Interest Credited		\$ 0.02	
7/5/17	2433	Max Allen	\$ (80.00)		R&R 1-3
7/7/17		Customer Deposit		\$ 1,574.92	
7/7/17	2451	Jeff Argo	\$ (70.00)		R&R 4/17-6/17
7/10/17	2461	ACE Rent To Own	\$ (153.37)		A/C Payoff
7/10/17	2428	Jordan Mallay	\$ (55.00)		R&R 1-3
7/10/17	2449	Tim Reinke	\$ (215.00)		R&R 4/17-6/17
7/10/17	2450	Dondi Reinke	\$ (60.00)		R&R 4/17-6/17
7/10/17	2455	Ashley Blodgette (sp?)	\$ (10.00)		R&R 4/17-6/17
7/12/17	2460	Dalton Fox	\$ (55.00)		R&R 4/17-6/17
7/13/17	Debit Card	426259 Visa Purchase Owen's Originals Inc 785-3252026 KS US	\$ (27.13)		
7/13/17	2452	Jennifer Schmidt	\$ (150.00)		R&R 4/17-6/17
7/31/17		Interest Credited		\$ 0.06	
8/2/17	2456	Matthew Mittan	\$ (190.00)		R&R 4/17-6/17
8/7/17	EFT	Transfer Online 1742830594		\$ 28.80	
8/9/17	Debit Card	366533 Visa Purchase Dollar-General #8880 Wymore NE US	\$ (31.90)		
8/9/17	2457	Brian Polson	\$ (130.00)		R&R 4/17-6/17
8/15/17	Debit Card	768219 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (38.49)		
8/18/17		Customer Deposit		\$ 51.75	
8/22/17	Debit Card	778647 Visa Purchase Applebees NEIG98294853 Grand Island NE US	\$ (41.55)		
8/31/17		Interest Credited		\$ 0.05	
9/6/17	Debit Card	190589 Visa Purchase Dollar-General #8880 Wymore NE US	\$ (4.00)		
9/6/17	Debit Card	224572 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (19.88)		
9/7/17		Customer Deposit		\$ 41.55	
9/11/17	2453	Marsha Trout	\$ (80.00)		R&R 4/17-6/17
9/12/17	Debit Card	504325 Visa Purchase Dollar-General #8880 Wymore NE US	\$ (11.90)		
9/12/17	Debit Card	203875 Visa Purchase Subway 00493320 Wymore NE US	\$ (71.45)		
9/12/17	2458	Lew Carr	\$ (20.00)		R&R 4/17-6/17
9/13/17	Debit Card	710706 Visa Purchase Caseys Gen Store 1565 Wymore NE US	\$ (23.36)		
9/18/17	2454	Jay Welch	\$ (50.00)		R&R 4/17-6/17
9/19/17	Debit Card	370934 Visa Purchase Netbrands Media Corp. 877-508-4569 TX US	\$ (56.40)		

WYMORE EMS BANK TRANSACTIONS

Exhibit A

Date	Payment Method	Description	Debits	Credits	Memo
9/20/17	Debit Card	572316 Visa Purchase Netbrands Media Corp. 877-508-4569 TX US	\$ (10.00)		
9/21/17		Customer Deposit		\$ 126.59	
9/28/17	Debit Card	347827 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (222.69)		
9/29/17	Debit Card	580641 Visa Purchase Dollar-General #8880 Wymore NE US	\$ (1.07)		
9/29/17		Interest Credited		\$ 0.04	
10/2/17	Debit Card	559572 Visa Purchase Dollar-General #8880 Wymore NE US	\$ (12.84)		
10/2/17	Debit Card	472266 Visa Purchase Ideastage Promotion 480-588-4140 AZ US	\$ (183.21)		
10/3/17	Debit Card	460824 Visa Purchase OTC Brands, Inc. 800-2280475 NE US	\$ (82.84)		
10/4/17	Debit Card	935356 Visa Purchase WM Supercenter #2784 Beatrice NE US	\$ (111.82)		
10/5/17		Customer Deposit		\$ 2,744.32	
10/5/17	Debit Card	975970 Visa Purchase ACE Rent-To-Own #16 Beatrice NE US	\$ (139.00)		
10/5/17	2471	Brian Polson	\$ (125.00)		R&R
10/5/17	2475	Brian Polson	\$ (200.00)		Safety / training
10/6/17	EFT	Transfer Online 1742830594		\$ 66.40	
10/6/17	Debit Card	414074 Visa Purchase Wymore Super Foods Wymore NE US	\$ (6.39)		
10/6/17	2467	Dondi Reinke	\$ (50.00)		R&R
10/6/17	2473	Tim Reinke	\$ (250.00)		ASA Chief
10/6/17	2474	Dondi Reinke	\$ (200.00)		Secretary
10/6/17	2462	Tim Reinke	\$ (235.00)		R&R
10/10/17	2469	Matt Mittan	\$ (350.00)		R&R
10/11/17	Debit Card	96995 Visa Purchase Arbor State Pharmacy Wymore NE US	\$ (27.92)		
10/11/17	2477	Jeff Argo	\$ (200.00)		president
10/11/17	2468	Jeff Argo	\$ (65.00)		R&R
10/11/17	2478	Dondi Reinke	\$ (150.00)		Snow Cone Maker Purchase
10/24/17	2465	Max Allen	\$ (20.00)		R&R
10/25/17	2472	Lewis Carr	\$ (30.00)		R&R
10/25/17	2466	Dakota Voight	\$ (30.00)		R&R
10/26/17	2480	Dollar General	\$ (21.21)		
10/31/17		Customer Deposit		\$ 6.39	
10/31/17		Interest Credited		\$ 0.05	
11/1/17	2464	Jay Welch	\$ (20.00)		R&R
11/2/17	Debit Card	735023 Dollar-Ge 201 S 7th St Wymore NE	\$ (24.90)		
11/3/17		Customer Deposit		\$ 150.00	
11/6/17	Debit Card	642002 ACE Rent-To-Own #16 Beatrice NE	\$ (143.77)		
11/6/17	2481	Ryan Post Memorial Fund	\$ (100.00)		Ryan Post Memorial
11/10/17	2463	Marsha Trout	\$ (20.00)		R&R
11/24/17	Debit Card	0001 Wal-Mart #2784 Beatrice NE	\$ (83.86)		
11/29/17	2482	SGCP	\$ (50.00)		Treasure Hunt Donation
11/30/17		Interest Credited		\$ 0.04	
12/13/17		Customer Deposit		\$ 371.28	
12/15/17	Debit Card	DLX For BusinessBUS Prod 1411877307	\$ (321.76)		
12/20/17	Debit Card	999999 Dollar-General #8880 Wymore NE	\$ (3.21)		
12/21/17		Customer Deposit		\$ 405.62	
12/28/17	EFT	Annual Fee-D	\$ (6.00)		
12/31/17		Interest Credited		\$ 0.04	
1/2/18	EFT	Transfer Online 1742830594		\$ 129.35	
1/2/18	Debit Card	642002 ACE Rent-To-Own #16 Beatrice NE	\$ (287.01)		
1/4/18		Customer Deposit		\$ 420.00	
1/8/18	2487	Dondi Reinke	\$ (40.00)		R&R
1/8/18	2485	Tim Reinke	\$ (125.00)		R&R
1/11/18	2484	NEMSA	\$ (140.00)		Tim Reinke Jan Conference
1/17/18	Debit Card	999999 Dollar-General #8880 Wymore NE	\$ (26.54)		
1/19/18	Debit Card	840007 Wal-Mart Super Center Beatrice NE	\$ (42.91)		
1/31/18		Interest Credited		\$ 0.05	
2/7/18	2488	Jeff Argo	\$ (40.00)		

WYMORE EMS BANK TRANSACTIONS

Exhibit A

Date	Payment Method	Description	Debits	Credits	Memo
2/8/18		Customer Deposit		\$ 26.54	
2/8/18	2486	Marsha Trout	\$ (40.00)		R&R
2/8/18	2490	Lew Carr	\$ (20.00)		R&R
2/22/18		Customer Deposit		\$ 42.91	
2/28/18		Interest Credited		\$ 0.04	
3/12/18	2491	NEMSA	\$ (200.00)		Mittan NEMSA Convention
3/14/18		Customer Deposit		\$ 200.00	
3/14/18	2489	Matt Mittan	\$ (155.00)		R&R
3/20/18	Debit Card	56 Applebees Neig98297500 Columbus NE	\$ (23.84)		
3/22/18	Debit Card	0000 Sleep Inn & Suites Columbus NE	\$ (243.90)		
3/27/18		Customer Deposit		\$ 267.74	
3/30/18		Interest Credited		\$ 0.04	
4/3/18	EFT	Transfer Online 1742830594		\$ 89.83	
4/5/18		Customer Deposit		\$ 1,150.00	
4/5/18	2492	Tim Reinke	\$ (320.00)		
4/5/18	2493	Marsha Trout	\$ (100.00)		
4/5/18	2495	Dondi Reinke	\$ (100.00)		
4/9/18	2494	Dakota Voight	\$ (20.00)		
4/9/18	2496	Jeff Argo	\$ (145.00)		
4/10/18	2498	Lew Carr	\$ (20.00)		
4/18/18	2497	Matt Mittan	\$ (435.00)		
4/30/18		Interest Credited		\$ 0.05	
5/3/18	Debit Card	195901 Selectel Wireless Beatrice NE	\$ (70.04)		
5/8/18		Customer Deposit		\$ 45.00	
5/10/18	Debit Card	840036 Wal-Mart Super Center Beatrice NE	\$ (53.44)		
5/14/18	Debit Card	999999 Amazon.com amzn.com/bill WA	\$ (100.54)		
5/15/18		Customer Deposit		\$ 352.80	
5/15/18	2500	3 & 33 Mutual Aid	\$ (25.00)		2018 Dues
5/17/18		Customer Deposit		\$ 123.48	
5/17/18	2479	Family Choice	\$ (20.00)		Jay Adams Memorial
5/21/18	Debit Card	840006 Wal-Mart Super Center Beatrice NE	\$ (266.94)		
5/22/18	Debit Card	999999 SQ *SQ *Sandry Fire SU Grand Island NE	\$ (14.00)		
5/23/18		Customer Deposit		\$ 90.00	
5/24/18	Debit Card	0000 Amazon.com amzn.com/bi amzn.com/bill WA	\$ (66.28)		
5/25/18	2501	Tim Reinke	\$ (175.70)		
5/29/18		0000 Amazon.com amzn.com/bi amzn.com/bill WA		\$ 66.28	
5/29/18		999999 Amazon.com amzn.com/bill WA		\$ 77.02	
5/29/18	Debit Card	3234 Pizza Hut #007686 Beatrice NE	\$ (22.44)		
5/31/18		Interest Credited		\$ 0.04	
6/1/18	Debit Card	936246 OTC Brands, Inc. Omaha NE	\$ (19.25)		
6/1/18	Debit Card	936246 OTC Brands, Inc. Omaha NE	\$ (286.48)		
6/7/18	Debit Card	195901 Selectel Wireless Beatrice NE	\$ (21.60)		
6/7/18	Debit Card	0000 Quartermaster Lexington KY	\$ (109.24)		
6/11/18		Customer Deposit		\$ 1,118.14	
6/11/18	Debit Card	HAA4PH Westlake Hardware Beatrice NE	\$ (39.87)		
6/12/18	Debit Card	999999 Caseys Gen Store 1565 Wymore NE	\$ (46.71)		
6/19/18	2502	Wymore Blue Springs Area Fund	\$ (100.00)		Matt Kickball Park Improvement
6/25/18		Customer Deposit		\$ 150.00	
6/29/18		Interest Credited		\$ 0.05	
7/2/18	EFT	Transfer Online 1742830594	\$ (395.33)		
7/9/18		Customer Deposit		\$ 1,645.00	
7/9/18	Debit Card	195901 Selectel Wireless Beatrice NE	\$ (21.60)		
7/10/18	Debit Card	840004 Wal-Mart Super Center Beatrice NE	\$ (38.97)		
7/10/18	2505	Jeff Argo	\$ (65.00)		R&R 3rd Quarter
7/10/18	2503	Tim Reinke	\$ (450.00)		R&R 3rd Quarter
7/10/18	2504	Dondi Reinke	\$ (295.00)		R&R 3rd Quarter
7/10/18	2508	Dakota Voight	\$ (10.00)		R&R 3rd Quarter
7/11/18	2510	Shauna Schwartz	\$ (435.00)		R&R 3rd Quarter

WYMORE EMS BANK TRANSACTIONS

Exhibit A

Date	Payment Method	Description	Debits	Credits	Memo
7/12/18	Debit Card	999999 Dollar Tree Beatrice NE	\$ (2.14)		
7/12/18	Debit Card	0000 Eventmanagesolution 5639202870 IA	\$ (525.00)		
7/12/18	2506	Matt Mittan	\$ (330.00)		R&R 3rd Quarter
7/24/18	Debit Card	H8A5Q7 Westlake Hardware Beatrice	\$ (67.45)		
7/25/18		Customer Deposit		\$ 125.55	
7/31/18		Interest Credited		\$ 0.04	
8/2/18	2507	Marsha Trout	\$ (50.00)		R&R 3rd Quarter
8/8/18		Customer Deposit		\$ 89.05	
8/13/18	Debit Card	999999 Dollar Tree Beatrice NE	\$ (2.14)		
8/13/18	Debit Card	195901 Selectel Wireless Beatrice NE	\$ (21.60)		
8/13/18	Debit Card	642002 ACE Rent-To-Own #16 Beatrice NE	\$ (40.00)		
8/14/18	Debit Card	278401 3620 North 6th Street Beatrice NE	\$ (24.58)		
8/15/18	Debit Card	0001 Ace Hardware Corporati 6309902695 IL	\$ (117.69)		
8/21/18		Customer Deposit		\$ 738.87	
8/22/18	Debit Card	0000 Shell Oil 10015220006 Wymore NE	\$ (19.96)		
8/31/18		Interest Credited		\$ 0.04	
9/4/18	EFT	Transfer Online 1742830594	\$ (282.42)		
9/7/18		999999 Dollar-General #8880 Wymore NE	\$ (2.14)		
9/10/18		936246 OTC Brands, Inc. Omaha NE	\$ (117.47)		
9/13/18		642002 ACE Rent-To-Own #16 Beatrice NE	\$ (13.00)		
9/14/18		Customer Deposit		\$ 119.96	
9/17/18		999999 Dollar Tree Beatrice NE	\$ (3.21)		
9/17/18		195901 Selectel Wireless Beatrice NE	\$ (21.60)		
9/20/18	2511	Allington Memorial	\$ (25.00)		
9/26/18		Customer Deposit		\$ 1,051.56	
9/27/18		999999 National Registry EMT 614-888-4484 OH	\$ (80.00)		
9/28/18		Interest Credited		\$ 0.04	
10/1/18	Debit Card	840001 Wal-Mart Super Center Beatrice NE	\$ (51.79)		
10/3/18	2509	Lew Carr	\$ (10.00)		R&R 3rd Quarter
10/5/18		Customer Deposit		\$ 2,504.79	
10/5/18	2521	Tim Reinke	\$ (300.00)		Chief Yr 2018
10/5/18	2519	Dondi Reinke	\$ (110.00)		R&R
10/5/18	2520	Tim Reinke	\$ (684.00)		R&R
10/5/18	2523	Dondi Reinke	\$ (200.00)		Sec/Tres Yr 2018
10/5/18	2514	Dakota Voight	\$ (38.00)		R&R
10/9/18	2518	Shawna Schwartz	\$ (215.00)		R&R
10/9/18	2522	Shawna Schwartz	\$ (83.00)		Asst Chief Yr 2018
10/10/18	Debit Card	000007 WPY*Midwest Medical T 855-4693729 CA	\$ (400.00)		
10/11/18	2517	Darren Allington	\$ (50.00)		R&R
10/16/18	Debit Card	195901 Selectel Wireless Beatrice NE	\$ (22.85)		
10/22/18		Customer Deposit		\$ 422.85	
10/31/18	Debit Card	999999 Yorkshire Inn & Suites York NE	\$ (118.00)		
10/31/18	Debit Card	999999 Yorkshire Inn & Suites York NE	\$ (118.00)		
10/31/18		Interest Credited		\$ 0.11	
11/1/18	Debit Card	840035 2784 Wal-Sams Beatrice NE	\$ (21.98)		
11/6/18	2526	Tim Reinke	\$ (154.25)		York Mileage, EMS
11/8/18	2515	Jeff Argo	\$ (48.00)		R&R
11/8/18	2524	Jeff Argo	\$ (200.00)		President Yr 2018
11/9/18		Customer Deposit		\$ 412.23	
11/19/18	2516	Matt Mittan	\$ (95.00)		R&R
11/26/18	Debit Card	840006 Wal-Mart Super Center Beatrice NE	\$ (85.43)		
11/28/18	2527	SGCPG	\$ (50.00)		Community Cash Donation
11/30/18		Interest Credited		\$ 0.10	
12/4/18		Customer Deposit		\$ 354.26	
12/4/18	Debit Card	195901 Selectel Wireless Beatrice NE	\$ (22.84)		
12/5/18	2528	Bryan's Auto Body	\$ (1,029.96)		Ambulance Hood
12/7/18		Customer Deposit		\$ 158.28	
12/12/18	Debit Card	735023 201 S 7th St Wymore NE	\$ (8.03)		
12/26/18	2529	NEMSA	\$ (270.00)		Membership dues 2019

WYMORE EMS BANK TRANSACTIONS

Exhibit A

Date	Payment Method	Description	Debits	Credits	Memo
12/27/18		Customer Deposit		\$ 278.03	
12/28/18	EFT	Annual Fee-D	\$ (10.00)		
12/31/18		Interest Credited		\$ 0.07	
1/7/19	EFT	Transfer Online 1742830594	\$ (500.00)		
1/9/19		Customer Deposit		\$ 140.00	
1/9/19	2530	NEMSA	\$ (140.00)		Mittan Conference
1/17/19	Debit Card	999999 Microtel Inn & Suites Kearney NE	\$ (153.00)		
1/22/19	2531	Tim Reinke	\$ (150.00)		R&R
1/22/19	2533	Dondi Reinke	\$ (94.00)		R&R
1/22/19	2532	Dakota Voight	\$ (5.00)		R&R
1/23/19		Customer Deposit		\$ 889.00	
1/30/19	2540	Dondi Reinke	\$ (69.60)		Mileage to class
1/30/19	2539	Shawna Schwartz	\$ (214.00)		R&R
1/31/19	2534	Jeff Argo	\$ (35.00)		R&R
1/31/19		Interest Credited		\$ 0.06	
2/1/19	2537	Darren Allington	\$ (96.00)		R&R
2/7/19		Customer Deposit		\$ 0.01	
2/7/19	2535	Matt Mittan	\$ (130.00)		R&R
2/7/19	Debit Card	840065 3620 N 6th St Beatrice NE	\$ (108.66)		
2/7/19	EFT	Current Balance	\$ (977.54)		
2/8/19	2536	Lew Carr	\$ (12.00)		R&R
2/11/19		Customer Deposit		\$ 12.00	
2/11/19		Accrued Interest to Close Account	\$ (0.01)		
2/11/19		Interest Paid to Close Account		\$ 0.01	
Totals			\$(26,470.60)	\$ 26,074.17	