



# Scott Fitzpatrick

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Missouri State Auditor

Naylor-Neelyville Ambulance District

Report No. 2024-008

January 2024

[auditor.mo.gov](http://auditor.mo.gov)



## Findings in the audit of the Naylor-Neelyville Ambulance District

### Misappropriated Money, Questionable Meeting Minutes, and Conflicts of Interest

At least \$249,247 was misappropriated from the district from January 1, 2017, to June 15, 2023. The Director improperly paid himself 186 checks and 6 electronic transfers totaling \$173,287, his wife (the Billing Clerk) 65 checks totaling \$55,010, and his mother (Board Secretary) 39 checks totaling \$20,950, after the Board outsourced ambulance services. The Board did not approve any of these payments. Included in these improper payments were severance, duplicate, advance, and bonus payments. Improper payments were also made for unnecessary services such as election and COVID-19 response, when there were no elections held or COVID-19 response activities. Additionally, improper payments included payments identified as expense reimbursements that were unsupported and questionable.

The various improper payments were deposited into the personal bank accounts of the Director, Billing Clerk, and Board Secretary. A significant portion of the payments were deposited into joint accounts of the Director and the Billing Clerk or accounts of the Board Secretary, upon which the Director was an authorized signer. A review of the personal bank account records indicate each individual disbursed money from the accounts after the deposit of district checks and may have personally benefited from the improper payments.

The Director may have falsified Board meeting minutes to conceal improper payments. Significant discrepancies were identified during our review of the July 18, 2016, meeting minutes; the related payments to the Director, the Billing Clerk, and the Board Secretary; and testimony of former Board President Meyer and 2 former Board members.

The Director, Billing Clerk, and Board Secretary were close family members, which resulted in actual or apparent conflicts of interest because the Director and Board Secretary were responsible for reviewing and signing checks written to all three individuals.

### Oversight, Budgets, and Financial Reporting

Board members did not provide adequate oversight of the Director or segregate duties over the various financial accounting functions of the district. The Director and the Board did not prepare budgets or file financial statements for at least the 5 years ended December 31, 2022, 2021, 2020, 2019, and 2018. Additionally, the Board did not obtain annual audits of its district as required by state law.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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# Naylor-Neelyville Ambulance District

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**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Board of Directors  
Naylor-Neelyville Ambulance District  
Popular Bluff, Missouri

We have audited certain operations of the Naylor-Neelyville Ambulance District as they relate to the district's finances in fulfillment of our duties under Chapter 29, RSMo. Due to concerns regarding misappropriated money, the State Auditor initiated the audit with the approval of the Naylor-Neelyville Ambulance District Board of Directors. The scope of our audit included, but was not necessarily limited to, the period January 1, 2017, through June 15, 2023. The objectives of our audit were to:

1. Evaluate the district's internal controls over significant management and financial functions as they relate to any misappropriated money and/or waste of public resources.
2. Evaluate the district's compliance with certain legal provisions as they relate to any misappropriated money and/or waste of public resources.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions, as they relate to any misappropriated money and/or waste of public resources.
4. Determine the extent of money misappropriated from the district, if any, and any waste of public resources.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.



The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) money misappropriated from the district totaling at least \$249,247 and a waste of public resources. The accompanying Management Advisory Report presents our findings arising from our audit of the Naylor-Neelyville Ambulance District.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

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# Naylor-Neelyville Ambulance District

## Introduction

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### Background

The Naylor-Neelyville Ambulance District Director, Brad Davis, began employment in January 1995, and resigned on July 11, 2022. The July 11, 2022, Board meeting minutes (found at the district office) indicate the Director "would be turning everything over to the city of Naylor including all keys and access" and "the Board would need to find someone to do the job that he was doing for years." However, the Director continued to maintain access to the district's bank account, computer, and office until June 15, 2023, when the Board established a new district bank account and gained access to the district's safe deposit box and office. The Director's wife/ex-wife,<sup>1</sup> Amy Davis, was paid as the Billing Clerk from at least January 2017 to March 2020. She is referred to as the Billing Clerk or as the Director's wife throughout the remainder of this report. His mother, Arlene Davis, was paid as the Board Secretary, from at least January 2017 to December 2020.

In October 2016, the district contracted with a vendor to provide ambulance services to citizens in the district (see Appendix A). During the first year of the contract, the district was to withhold \$46,000 from tax revenues for the purchase of vehicles and equipment (\$23,000) and to pay off outstanding debts (\$23,000). After the first year, the contract provided for the district to remit all district property tax revenue, excluding the district's costs for elections, any filings and/or registrations of regulating bodies, and Board insurance, to the ambulance services contractor for services provided. The contract also required the district to provide invoices for any costs withheld from the property tax revenues to the contractor.

After ambulance services of the district were outsourced to Medic One, the Director was primarily responsible for the following district functions and records as follows:

- Receipts - The Director typically received and deposited one check per month for district property taxes collected by Ripley County.<sup>2</sup>
- Disbursements - The Director prepared, signed, and distributed checks. Two signatures were required on all district checks. The Director and the Board Secretary typically signed most checks.
- Bank accounts - The Director received monthly bank statements.
- Reporting - The Director submitted the Board-approved district property tax levy to the Butler and Ripley County Clerks' offices each August.

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<sup>1</sup> The Director and Billing Clerk were divorced on July 25, 2018.

<sup>2</sup> Property taxes collected by the Butler County Collector were direct deposited into the district's bank account.



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## Naylor-Neelyville Ambulance District Introduction

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### Investigation and audit

In December 2021, the State Auditor's Office (SAO) Whistleblower Hotline received complaints about the district's financial practices. The SAO conducted an initial review of these matters in February 2022, under Section 29.221, RSMo. After review of the documentation and communications provided, the SAO determined further investigation was warranted under Section 29.221, RSMo.

On May 23, 2022, the district Board sent the SAO a copy of a resolution authorizing an audit of the district. On July 7, 2022, the SAO agreed to conduct this audit. The SAO began the audit in April 2023.

The SAO issued a letter and/or subpoenas to the Director, Billing Clerk, Board Secretary, district's bank, and various other banks in which the Director, Billing Clerk, and Board Secretary deposited district checks to compel them to provide testimony<sup>3</sup> and/or produce records and documents related to their testimonies (see Appendixes B through H). Appendixes B through H include redactions of information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena. Representatives of the SAO took the testimony of the Director, the Billing Clerk, and the Board Secretary on July 12 and 13, 2023. Representatives of the SAO also recorded interviews with the former and current Board Presidents, and 3 current and former Board members, and requested copies of any district records they possessed that supported their statements.

The district's fiscal year is January 1 through December 31. The scope of our audit included, but was not necessarily limited to the period January 1, 2017, through June 15, 2023. This comprises the approximate time period the Director had sole control of district bank accounts after the district contracted for ambulance services.

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<sup>3</sup> Individuals provided testimony under oath and the testimony was recorded by SAO auditors.

# Naylor-Neelyville Ambulance District Management Advisory Report State Auditor's Findings

## 1. Misappropriated Money, Questionable Meeting Minutes, and Conflicts of Interest

From January 1, 2017, to June 15, 2023, money totaling at least \$249,247<sup>4</sup> was misappropriated from the district. Board meeting minutes provided to auditors were possibly falsified to conceal improper payments. The Director, Billing Clerk, and Board Secretary were all close family members which created actual or apparent conflicts of interest because the Director and Board Secretary were responsible for reviewing and signing the checks written to all three individuals.

### 1.1 Improper payments

The Director improperly paid himself, his wife (Billing Clerk), and his mother (Board Secretary) \$249,247 after the Board outsourced ambulance services. The Board did not approve any of these payments. Included in the improper payments were severance, duplicate, advance, and bonus payments. Improper payments were also made for unnecessary services such as election and COVID-19 response, when there were no elections held or COVID-19 response activities. Additionally, improper payments included payments identified as expense reimbursements that were unsupported and questionable.

The following table provides a summary of the amounts improperly paid by recipient and identifies the appendix where specific details are reported.

	Year Ended December 31,						January 1 through June 15,	Total
	2017	2018	2019	2020	2021	2022	2023	
Improper Payments to Director (Appendix J)	\$ 32,093	21,375	24,402	33,584	36,540	18,793	6,500	173,287
Improper Payments to Billing Clerk (Appendix K)	21,275	12,435	14,625	6,675	0	0	0	55,010
Improper Payments to Board Secretary (Appendix L)	9,350	5,250	4,000	2,350	0	0	0	20,950
<b>Total</b>	<b>\$ 62,718</b>	<b>39,060</b>	<b>43,027</b>	<b>42,609</b>	<b>36,540</b>	<b>18,793</b>	<b>6,500</b>	<b>249,247</b>

### Payments after ambulance services were outsourced

From January 1, 2017, to June 15, 2023, the Director improperly issued himself 186 checks and 6 electronic transfers totaling \$173,287. He also improperly issued 65 checks totaling \$55,010 to the Billing Clerk, and 39 checks totaling \$20,950 to the Board Secretary.<sup>5</sup> Twenty-two of the checks

<sup>4</sup> Amounts presented in the report are rounded to the nearest dollar, whereas amounts presented in appendixes are not rounded.

<sup>5</sup> Payment details included in the appendixes were obtained from the district's canceled checks.



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Management Advisory Report - State Auditor's Findings

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the Director issued to himself, totaling \$14,800, were issued after the July 11, 2022, meeting in which the minutes indicated he resigned.

From January 1, 2017, to June 15, 2023, the Director issued 290 of the 392 district checks (74 percent<sup>6</sup>) to himself, his wife, and his mother. All of the checks issued to the Director, the Billing Clerk, and the Board Secretary were signed in what appears to be the Director's scripted handwriting and included the Board Secretary's signature. However, the Board Secretary indicated during sworn testimony that she often signed blank checks in advance and that many of the signatures on checks issued to the Director, the Billing Clerk, and to herself did not look like her signature.

The October 2016 ambulance services contract did not allow for any of the 296 payments totaling \$249,247 to be made or services to be provided by the Director, the Billing Clerk, or the Board Secretary. The former Board President and 2 former Board members also indicated, in recorded interviews, that they did not authorize, review, or approve any payments made to the Director, the Billing Clerk, or the Board Secretary after ambulance services were outsourced. There is no documentation (timesheets, employment contracts, expense reimbursement claim forms, or invoices for expenses) to support any of the payments, and no one reported the payments as compensation to the Internal Revenue Service (IRS). The district also did not provide invoices for any costs withheld from the property tax revenues paid to the ambulance services contractor as required by the contract. As a result, all payments after the contract became effective were unapproved and unsupported, and are considered improper.

The remainder of the finding includes details about some of the payments considered improper to further illustrate the payments made after the district entered into the ambulance services contract were not authorized or supported.

Severance and bonus  
payments

The improper payments to the Director, Billing Clerk, and Board Secretary include severance and bonus payments. The former Board President and 2 former Board members indicated in recorded interviews they did not approve severance or bonus payments, nor did the district enter into any employment agreements with the Director, the Billing Clerk, or the Board Secretary that provided for severance pay.

Severance payments

The Director issued severance payments to himself, the Billing Clerk, and the Board Secretary as shown in the following table. It is unclear why the

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<sup>6</sup> The Director issued 26 checks (7 percent) totaling \$690,038 to the ambulance services contractor, and issued the remaining 76 checks (19 percent) for Board insurance, publication costs, post office box rental, vehicle loan pay off, and other miscellaneous costs totaling \$32,929.



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Director, the Billing Clerk, and the Board Secretary continued to be paid after receiving severance pay, which is generally considered final pay.

Check Date	Director	Billing Clerk	Board Secretary
04/15/2017	\$ 0	9,850	4,500
07/15/2017	2,500	0	0
07/31/2017	2,500	0	0
08/15/2017	2,500	0	0
12/14/2017	2,500	0	0
03/01/2020	0	1,900	0
<b>Total</b>	<b>\$ 10,000</b>	<b>11,750</b>	<b>4,500</b>

Bonuses

The Director issued bonus payments to himself, the Billing Clerk, and the Board Secretary as follows:

Check Date	Director	Billing Clerk	Board Secretary
12/15/2018	\$ 500	500	300
12/07/2019	750	350	750
12/10/2020	650	0	750
11/27/2021	500	0	0
12/16/2022	500	0	0
<b>Total</b>	<b>\$ 2,900</b>	<b>850</b>	<b>1,800</b>

Bonus payments represent additional compensation for services previously rendered and, as such, are in violation of Article III, Section 39, the Missouri Constitution, and contrary to Attorney General's Opinion No. 72-1955 (June 14, 1955), which states, ". . . a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

Duplicated pay

The improper payments also include multiple payments to the Director and Billing Clerk for the same time period worked, as follows:

Check Date	Purpose as Shown in Check Memo Line	Director	Billing Clerk
12/14/2017	Contracted labor thru Dec 31st	\$ 850	
12/26/2017	Expenses & Contract work thru 12/31/17	850	
07/16/2018	Wages Contract ~ thru 7/31/18 (1)		650
08/29/2018	Contract labor August 2018		350
09/21/2018	July, Aug, ~ Contract labor (1)		500
06/11/2020	Contracted wage thru 6/30/20	975	
06/26/2020	Contract labor thru 6/30/20	1,250	

(1) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.



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Advance payments

The Director also advanced himself pay as part of the payments identified as improper. Most of the advance checks included a reference to a contract in the memo line (as shown in the following table); however, the district did not have an employment contract with the Director.

Check Date	Check Number	Check Amount	Purpose, as Shown in Check Memo Line
10/13/2021	10292	\$ 600	1/2 Contract Balance Advance thru 11/30/21
11/17/2021	10297	1,000	Advance on Contract thru 12/15/21
11/17/2021	10298	500	partial Advance on 12/31/21 Contract
11/27/2021	10300	1,225	(pay advance thru 1/15/22 ~ Contract) Brad Purchase/Expense (1)
12/22/2021	10308	1,132	(Advance for 2/15/22 Contract Agreement)
01/18/2022	10311	726	Bal PP (3/15/22) advance

(1) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.

The Director issued several other checks in advance of the end of the pay period, but the checks did not specifically indicate they were advance payments. For example, the Director issued himself a \$650 check on March 15, 2023, for "Contract labor thru 4-15-23" and the Billing Clerk a \$725 check on February 12, 2020, for "Contract & Exp thru 3/15/20 pp."

Advance payments are loans of district funds. The district has no statutory authority to make loans and Article VI, Sections 23 and 25 of the Missouri Constitution specifically prohibits counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual.

Payments for unnecessary services

During our review of payments made to the Director, Billing Clerk, and Board Secretary, we noted payments for election work, COVID-19 response, and the handling of a dispute with a gas company. However, no such services were required.

Election work

The Director issued himself, the Billing Clerk, and the Board Secretary 14 checks, totaling \$10,651, for election work (see following table). The Board Secretary indicated during sworn testimony that district citizens could come to her home to fill out forms to file as a Board candidate of the district. The ambulance services contract allows the district to withhold tax revenues for the administration of Board elections; however, the Ripley and Butler County



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Clerks indicated no district Board elections were held during 2018, 2019, 2020, and 2021 (the time period the checks were issued).<sup>7</sup>

Check Date	Purpose, as Shown in Check Memo Line	Director	Billing Clerk	Board Secretary
12/14/2017	Election contract work/hours	\$ -		750
12/05/2018	Computer Repair/Election ~ (1)	500		
01/01/2019	Taxes, Elections, Salary 1/15/19	850		
01/01/2019	Election Hours, Salary January			400
01/22/2019	Election hours, Expense, Contract 2/15/19			550
01/22/2019	Contract labor thru 2/15/19, Election Expenses	950		
04/04/2019	Contract labor thru 4/30/19 & election (past)	925		
12/19/2019	Contract thru 12/3/19 & Election Work		850	
12/19/2019	Contract/Elections work thru 12/31/19	1,250		
01/30/2020	Wages thru 2/15/20 & Election Time			900
11/20/2020	Election desk up/Doss	300		
12/10/2020	Contract for Election & Yearly BNS			750
04/12/2021	Election Expense, Board work (4/15/21), Contract	1,500		
12/07/2021	Election Expenses, office Supplies, fuel ~ (1)	176		

(1) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.

COVID-19 response

The Director issued himself 4 checks, totaling \$4,250, and the Billing Clerk a \$925 check, for COVID-19 call and response hours as noted on the memo lines of the checks (see following table); however, the district received no federal COVID-19 funding. No documentation (timesheets or other records of hours worked) was maintained by the Director and Billing Clerk to support these payments, and the ambulance services contractor provided services related to the pandemic.

Check Date	Purpose as Shown in Check Memo Line	Director	Billing Clerk
03/30/20	COVID Hours March	\$ 1,500	
03/30/20	COVID Call & Response Hours		925
04/09/20	COVID Response Hours 4/30/20	1,365	
04/30/20	COVID Call Hours thru 5/15/20	635	
06/26/20	COVID monitoring & Telework thru 6/30/20	750	

In sworn testimony, the Director verified the district did not receive any federal COVID-19 funds. He would not comment on what type of COVID-

<sup>7</sup>A Board candidate may file for general elections (typically held in April of each year) from December 5 to December 26, in the year proceeding each April election.





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19 response he performed. In sworn testimony, the Billing Clerk indicated she did not provide and was not paid by the district for any COVID-19 response work.

Gas company dispute

The Director issued the Billing Clerk 2 checks related to a dispute with a gas company: a \$400 check in March 2019 for "Ozark Gas correspondence; lawyer & bills" and a \$675 check in April 2019 for "Contract labor thru 4/30/19 & Ozark Gas ~."<sup>8</sup> District records indicate the Board Secretary addressed a billing discrepancy with the gas company in January 2017. An employee from the gas company indicated the company was unable to contact the district and received no correspondence from the district after January 2017, so it subsequently wrote off the district's account balance as uncollectible in 2019. The gas company provided the information after we interviewed the Director, Billing Clerk, and Board Secretary so we did not question them about this information.

Unsupported and  
questionable payments for  
expenses

The Director issued himself, the Billing Clerk, and the Board Secretary numerous checks for expense reimbursements according to the memo line of the checks. However, no documentation of the expenses was retained by the district or provided by the Director, the Billing Clerk, or the Board Secretary. These questionable payments are included in the improper payments identified.

The Director issued himself 43 checks, totaling \$32,652, in which the memo line indicates the pay was for at least, in part, expenses and no documentation of these expenses was retained/maintained by the district or provided by the Director upon our request. For example, on March 23, 2017, the Director issued himself a \$1,750 check and the memo line indicated it was for "Computer purchases/supplies/software." In response to a subpoena, the Director turned over the district's computer to us. The computer was manufactured in 2005 and contained district files dating back to 2006. Therefore, the computer could not have been purchased in March 2017. The Director indicated in sworn testimony that he could not remember if he purchased a computer.

Of the questionable expense checks issued to the Director, 32, totaling \$27,882, were issued for whole dollar amounts. This would be unusual for the expenses described on the memo line, such as supplies. The Director also issued himself 3 sequential checks (check numbers 10263, 10264, and 10265) for \$1,500 each. The memo line of the checks indicated they were issued in part for expenses. One of the checks was dated April 12, 2021, and the other 2 checks were dated May 3, 2021. It is unclear why 3 checks for expenses for

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<sup>8</sup>Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.



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identical whole dollar amounts would be necessary to be issued to the Director within 3 weeks of each other.

The Director also issued the Billing Clerk 11 checks, totaling \$7,835, and the Board Secretary a \$550 check for expenses; however, no documentation to support these expenses was retained by the district. All of these checks were issued for even dollar amounts.

Disposition of improper payments

The various improper payments were deposited into the personal bank accounts of the Director, Billing Clerk, and Board Secretary. A significant portion of the payments were deposited into joint accounts of the Director and the Billing Clerk or accounts of the Board Secretary, upon which the Director was an authorized signer. A review of the personal bank account records indicated each individual disbursed money from the accounts after the deposit of district checks and may have personally benefited from the improper payments.

Billing Clerk

Of the 65 improper checks issued to the Billing Clerk, 61 checks, totaling \$51,510, were deposited into the Director and Billing Clerk's joint personal bank accounts from January 2017 to March 2020. Three checks, totaling \$3,000, were deposited (in December 2018 and January 2019) into an account held solely by the Billing Clerk. The bank could not determine how the remaining \$500 check was negotiated.

The Billing Clerk indicated in sworn testimony she did not receive or deposit these checks and the Director, her husband/ex-husband,<sup>9</sup> negotiated these checks. Each check issued to the Billing Clerk was endorsed using her name. However, the Billing Clerk indicated, in sworn testimony, the endorsement was not signed in her handwriting and instead was in the Director's handwriting. Bank records show 42 of 61 checks issued to the Billing Clerk and deposited into the joint personal bank accounts were included in the same deposit as other checks issued to the Director. The remaining 19 checks issued to the Billing Clerk and deposited into the joint personal bank accounts were deposited in separate deposits with no other money deposited with them.

While the Billing Clerk indicated she did not receive or deposit the district checks, a review of disbursements from one of the joint bank accounts<sup>10</sup> indicate she used the account after the district checks were deposited into the account. The Billing Clerk's signature was present on 85 checks, totaling \$10,700, issued from this account from January 25, 2017, through January

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<sup>9</sup> The Director and Billing Clerk were divorced on July 25, 2018.

<sup>10</sup> We did not obtain disbursement or debit card purchase history on the other joint personal bank account.



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18, 2020. The Billing Clerk's signature varied on the checks issued.<sup>11</sup> In addition, 1,188 debit card purchases, totaling \$73,682, were made using a debit card issued to the Billing Clerk from this same joint bank account from January 25, 2017, to March 30, 2020 (the date of the last district check issued to the Billing Clerk). As a result, the Billing Clerk may have benefitted from some of the district checks issued to her.

Board Secretary

District checks issued to the Board Secretary, totaling \$19,800, were deposited into the Board Secretary's personal bank accounts, of which the Director is also an authorized signer. The bank was unable to determine how the remaining 2 checks, totaling \$1,150, were negotiated. Funds from these bank accounts were solely disbursed by the Board Secretary and her husband from January 1, 2017, through June 15, 2023, indicating they may have benefitted from the improper payments deposited into their account.

Overall Conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in improper payments to the Director, the Billing Clerk, and the Board Secretary and waste of district resources going undetected for a significant period of time. Some Board members expressed concerns regarding these payments; however, they failed to take timely action to address or provide independent and supervisory reviews over transactions involving the Director, the Billing Clerk, and the Board Secretary.

When we asked the Director if he would be willing to repay any of the unsupported payments to the district, he indicated in sworn testimony, "For me to repay them? For what? . . . Unsupported doesn't mean undeserved," and when asked if he felt responsible for any of these payments, he indicated, "I'm not going to comment on that."

1.2 Questionable meeting  
minutes

The Director may have falsified Board meeting minutes (see Appendix I). On February 14, 2022, a State Auditor's Office (SAO) investigator requested the Director provide all district meeting minutes from January 1, 2017, to December 31, 2021. In response, in March 2022, the Director submitted meeting minutes for 7 meetings held during this time frame (August 30, 2017, February 18, 2018, August 28, 2019, April 29, 2020, August 28, 2020, June 3, 2021, and August 19, 2021).

The Director also submitted July 18, 2016, meeting minutes (see first 2 pages of Appendix I; boxes were added to Appendix I for emphasis). Those July 18, 2016, meeting minutes contained the following:

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<sup>11</sup> As a result of the varied signatures, we are unable to determine if the Billing Clerk issued and signed all of these checks.



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Management Advisory Report - State Auditor's Findings

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- The Board "discussed and approved" the Director "staying on with paid position for manager of contract. Salary reduced to No More than \$650/week with an anticipated 20 hour work week with a combination of remote work and in-office assignment. Contracted labor only. No fringe benefits."
- "Finalization of employment positions discussed with regard to severance packages." The Director, Billing Clerk, and Board Secretary "to receive according to years of service and type of duty. Will no [sic] exceed payment of \$10,000 for severance package each."
- "Discussed expense reimbursement for any remote services related to usage of home supplies and equipment, special expenses in form of allowance for any work exceeding 20 hours a week. Will provide compensation to" the Billing Clerk and the Board Secretary, "and any other current contract workers if added duties or responsibilities are added."

Significant discrepancies were identified during our review of these meeting minutes; the related payments to the Director, the Billing Clerk, and the Board Secretary; and testimony of former Board President Meyer and 2 former Board members as follows:

- The agenda/meeting minutes submitted by the Director were dated July 18, 2016, at the top, while, the bottom of the same meeting minutes were dated July 25, 2018.

It is unclear why meeting minutes for a meeting held on July 18, 2016, would also be dated July 25, 2018, 2 years after the date of the meeting. Notices of public hearings show the Board met at least twice between these dates, once in August 2016 and again in August 2017. Therefore, had these meeting minutes been prepared in July 2016, the Board should have reviewed and approved them at the August 2016 or August 2017 meetings.

- It is also questionable that while the minutes indicate the Director was to be paid \$650 per week, and no more, beginning in January 2017, he did not pay himself this amount until April 2022 (after providing the meeting minutes to SAO investigators). See Appendix J.
- Former Board President Meyer indicated in a recorded interview that she did not recall any of the discussion noted in these July 2016 meeting minutes regarding compensation for the Director, the Billing Clerk, and the Board Secretary. She also indicated that she did not sign these meeting minutes; however, the meeting minutes contain her signature. In addition, former Board President Meyer and 2 other former Board members



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Naylor Neelyville Ambulance District  
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indicated the Board did not approve the Director, the Billing Clerk, and the Board Secretary to receive compensation after the district entered into a contract for Medic One to provide ambulance services.

- It is also not clear why the July 18, 2016, and August 30, 2017, meeting minutes include Faye Meyer's signature when Velma Tubb served as President. Former Board President Meyer was not appointed as Board President until sometime in 2018, after former Board President Tubb passed away in November 2017.

The 8 meeting minutes submitted to our office in March 2022, contained former Board President Meyer's signature; however, the signature on some of these 8 meeting minutes appear very similar or copied. Former Board President Meyer indicated Board members typically signed a blank piece of paper to show attendance at each meeting.

Section 610.020.7, RSMo, states minutes of open and closed meetings shall be taken and retained by the public governmental body. Meeting minutes serve as an official record of district business conducted and district actions and decisions. The Board's failure to meet regularly and require meeting minutes to be prepared and reviewed by the Board allowed these issues to occur and go undetected. Some Board members expressed concerns about the district practices in recorded interviews; however, they failed to take action to address the concerns or provide independent and supervisory reviews over the work of the Director, the Billing Clerk, and the Board Secretary.

### 1.3 Conflicts of interest

The Director, Billing Clerk (Director's wife), and Board Secretary (Director's mother) were all close family members which created actual or apparent conflicts of interest because the Director and Board Secretary were responsible for reviewing and signing the checks written to all three individuals. All of the checks issued were signed in the Director's scripted handwriting. The Board Secretary indicated during sworn testimony that she often signed blank checks in advance, and that many of the signatures on checks issued to the Director, the Billing Clerk, and to herself did not look like her signature. As a result, the payments to the Director, the Billing Clerk, and the Board Secretary were likely only approved by the Director or the Director and Board Secretary. The former Board President and 2 former Board members indicated in recorded interviews that they did not authorize, review, or approve any of the payments made to the Director, the Billing Clerk, or the Board Secretary, and the Board only met once or twice a year.

The Board did not adequately monitor district activities for conflicts of interest. Board members serve in a fiduciary capacity and have an obligation to the public to avoid the appearance of impropriety. Personal interests in business matters of the district could create actual or the appearance of conflicts of interest, and a lack of independence could harm public confidence



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in the Board and reduce its effectiveness. Some Board members expressed concerns of conflicts of interest in recorded interviews; however, they failed to take action to address or provide independent and supervisory reviews over transactions involving the Director, the Billing Clerk, and the Board Secretary.

## Recommendations

The Board of Directors:

1.1-1.2 Work with law enforcement officials regarding criminal prosecution of the improper payments and falsified meeting minutes and take the necessary actions to obtain restitution, and ensure meeting minutes are prepared and retained for all meetings.

1.3 Closely examine district transactions to identify conflicts of interest.

## Auditee's Response

*1.1-1.2 The Board will work with law enforcement officials regarding criminal prosecution of the improper payments and falsified meeting minutes and take the necessary actions to obtain restitution. The Board now requires meeting minutes be prepared and retained for all meetings.*

*1.3 The Board will closely examine district transactions in the future to identify conflicts of interest.*

## 2. Oversight, Budgets, and Financial Reporting

Board members did not establish adequate oversight of district finances and did not prepare budgets, submit financial statements, or obtain annual audits as required by state law, resulting in misappropriated money and a waste of public resources.

### 2.1 Oversight and segregation of duties

The Board did not provide adequate oversight of the Director or segregate duties over the various financial accounting functions of the district. From at least December 2016 to June 2023, the Board failed to regularly meet to discuss or review the district's finances (other than to meet annually to set the property tax levy), leaving the district without adequate leadership and accountability. The former Board Treasurer indicated during a recorded interview that the Board would just meet to "visit just a little bit and check on how everybody was doing." The Board also failed to require meeting minutes or financial statements be prepared for review and approval by the Board. As a result, ambulance district money was not handled and accounted for properly and the Board did not identify discrepancies in a timely manner.

The Board did not segregate district financial accounting functions and, from at least January 1, 2017, to June 15, 2023, the Director issued and signed checks from the district's bank account without Board oversight. The only



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control over these disbursements was a second signature on the checks, which was ineffective because the additional signor was the Director's mother (Board Secretary). This control was further circumvented, as the Board Secretary indicated that she often signed blank checks in advance and could not verify that some of the check signatures were hers. Finally, as noted in the Background section, the Director had sole access to the district office, computer, and safe deposit box. The Board failed to obtain access to these and the district's bank account until June 15, 2023, when the Board established a new district bank account and gained access to the district's safe deposit box and office. This was 11 months after the Director purportedly resigned in July 2022.

Internal control weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and proper oversight by the Board that led to the misappropriation noted in Management Advisory Report (MAR) finding number 1.1. Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board. Signing checks in advance represents a significant control weakness and allowed improper disbursements to occur. Some Board members expressed concerns about the district practices in recorded interviews; however, they failed to take action to address the concerns or provide independent and supervisory reviews over transactions involving the Director and his family.

## 2.2 Budgets and financial reporting

The Director and the Board did not prepare budgets or file financial statements for at least the 5 years ended December 31, 2022, 2021, 2020, 2019, and 2018. The Board also did not obtain annual audits of its district as required by state law, and the Board did not know when the last audit of district finances occurred. The Board did not file annual financial reports with the SAO for at least the 5 years ended December 31, 2022, 2021, 2020, 2019, and 2018. Per the Missouri Department of Revenue (DOR), the district currently owes \$903,000 for the period December 2017 through December 2020 for failure to file financial statements.

Section 67.010, RSMo, requires political subdivisions prepare a budget to present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. In addition, Section 67.080, RSMo, provides that no expenditure of public money should be made unless it is authorized in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of district operations. It also assists in setting tax levies and informing the public about district operations and current finances.



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Section 105.145, RSMo, requires each political subdivision to file annual reports of its financial transactions with the SAO. Section 105.145.9, RSMo, requires political subdivisions to be fined \$500 per day for missing filing deadlines. In addition, 15 CSR 40-3.030, requires each political subdivision to file annual financial reports within 6 months of the end of the subdivision's fiscal year. Section 190.075, RSMo, requires the district to obtain annual audits of the district books, records, and accounts.

## Recommendations

The Board of Directors:

- 2.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 2.2 Prepare annual budgets that contain all information required by state law and ensure the budgets are adequately monitored. The Board of Directors should also submit annual financial reports timely to the State Auditor's Office and obtain annual audits as required by state law.

## Auditee's Response

- 2.1 *The Board will implement appropriate reviews and monitoring procedures of all district transactions.*
- 2.2 *The Board will prepare annual budgets that contain all required information and monitor the budgets. The Board will also submit financial reports timely to the State Auditor's Office and will obtain annual audits as required by state law.*



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# Naylor-Neelyville Ambulance District Organization and Statistical Information

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The Naylor-Neelyville Ambulance District was established in June 1983 pursuant to Chapter 190, RSMo. The district covers 180 square miles in southeastern Ripley and southwestern Butler counties, has one building in Naylor, Missouri, and serves approximately 3,800 district residents. The Board of Directors is comprised of six members. Membership on the Board is to be comprised of one member from each of the following: City of Naylor, City of Neelyville, Town of Oxly, Town of Fairdealing, rural Ripley County, and rural Butler County. Board members receive no compensation. As of June 15, 2023, the Board consisted of the following members:

## Board of Directors

Title	Name
Board President (1)	Jason Shepard
Board Member (2)	Linda S. Harris
Board Member (3)	Chase Buckner
Board Member (3)	Donald J. McNabb
Board Member (3)	Freda Matney
Board Member	Vacant

- (1) Velma Tubb served as the Board President from at least July 18, 2016, to November 2017. Faye Meyer served as a Board member from at least July 18, 2016, until she was appointed Board President sometime in 2018. Faye Meyer continued to serve as Board President until July 2022, when she resigned.
- (2) District records indicate Linda S. Harris served as a Board member from at least April 29, 2020, until current. Donnell McComb served as a Board member from at least July 18, 2016, until at least sometime in 2019.
- (3) Chase Buckner and Donald J. McNabb were appointed to the Board on April 19, 2023. Freda Matney was appointed to the Board sometime in May 2023. District records indicated Kenny Hyde served as the Board Treasurer from at least July 18, 2016, until at least January 23, 2023; Patricia Smoody served as a Board member from at least July 18, 2016, until at least January 23, 2023; Bo Dasch served as a Board member from at least August 3, 2021, until at least January 23, 2023; and Evelyn Horne served as a Board member from at least July 18, 2016, until at least November 28, 2020.

## Financial Activity

A summary of the district's financial activity, obtained from the bank statements, for the period January 1, 2017, through June 15, 2023, follows:



Naylor Neelyville Ambulance District  
 Organization and Statistical Information

Naylor-Neelyville Ambulance District  
 Schedule of Receipts, Disbursements, and Changes in Cash  
 January 1, 2017, to June 15, 2023

	Year Ended December 31,						January 1 through June 15,	Total
	2017 (1)	2018 (1)	2019	2020	2021	2022	2023	
RECEIPTS	\$ 139,178	134,256	142,626	138,852	151,540	139,814	141,455	987,721
DISBURSEMENTS	138,468	128,518	150,902	143,568	149,077	115,344	146,709	972,586
RECEIPTS OVER(UNDER) DISBURSEMENTS	710	5,738	(8,276)	(4,716)	2,463	24,470	(5,254)	15,135
CASH BALANCE, JANUARY 1	7,830	8,540	14,278	6,002	1,286	3,749	28,219	69,904
CASH BALANCE, DECEMBER 31 OR JUNE 15	\$ 8,540	14,278	6,002	1,286	3,749	28,219	22,965	85,039

(1) The district maintained 2 district bank accounts. We combined the activity of the 2 accounts for presentation purposes.

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# Naylor-Neelyville Ambulance District

## Supporting Documentation of Misappropriated Money and Falsified Meeting Minutes

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The following appendixes provide supporting documentation for the misappropriated money and falsified meeting minutes discussed in MAR finding number 1 and are summarized in the following table:

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Appendix	Type of Supporting Documentation
A	Ambulance Services Contract
B	State Auditor Subpoenas and Letter - Brad Davis
C	State Auditor Subpoena - Amy Davis
D	State Auditor Subpoena - Arlene Davis
E	State Auditor Subpoenas - Peoples Community Bank
F	State Auditor Subpoena - Bank of Advance
G	State Auditor Subpoena - US Bank
H	State Auditor Subpoena - Missouri Electric Cooperatives Employees' Credit Union
I	Questionable Meeting Minutes
J	Improper Payments to Director
K	Improper Payments to Billing Clerk
L	Improper Payments to Board Secretary

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Appendix A  
Naylor-Neelyville Ambulance District  
Ambulance Services Contract

**Professional Medical Transport Services Term Sheet**

(Federal, AR & MO Regulatory Compliance - Current Through JUL-2012)

\*\*\* USE ONLY FOR \*\*\*

\*\*\* AMBULANCE DISTRICTS; COUNTIES/OTHER GOVERNMENT ENTITIES; HOSPITALS; OR OTHER HEALTHCARE FACILITIES \*\*\*

**THIS TERM SHEET** ("Term Sheet" or "Form PMTSATS-711" is made by and between Medic One and the Naylor-Neelyville Ambulance District ("Provider") for the purpose of supplementing and is subject to the terms and conditions of the parties' and Professional Medical Transport Service Agreement ("form PMTSA-711") and all Term Sheets previously executed by the Parties. In the event of a conflict between Form PMTSA-711 or any Term Sheet covering the same "Purpose of Engagement" previously executed by the Parties and this Term Sheet, the provisions of this Term Sheet prevail. The following is subject to Medic One's policies and procedures as amended from time to time.

**PURPOSE OF ENGAGEMENT**

**Total Management & Operation of Ambulance Service by Medic One**

**DESIGNATED AREA**

**NAYLOR-NEELYVILLE AMBULANCE DISTRICT SERVICE AREA**

**START DATE**

Provider shall begin performance of Provider's obligations hereunder immediately following execution of this Agreement by both Parties.

Medic One shall begin receiving all calls/dispatches and providing Medic One's goods and Services in the Designated Area on October 31<sup>st</sup>, 2016.

**TERM**

The "Term of this Agreement" shall mean the Initial Term and all Renewal Terms. The Initial Term shall begin immediately after this Term Sheet is last executed by a Party and continue for a period of **THREE (3) years** from the 1<sup>st</sup> day of the month following the foregoing designated Start Date for Medic One's goods and Services. Upon expiration of the Initial Term and each Renewal Term, this Agreement shall automatically renew on the same terms for successive periods of **ONE (1) year** ("Renewal Term") unless either Party provides written notice to the other of their intent not to renew at least one hundred twenty (120) days in advance of the expiration of the then current term.

**COMPENSATION, BILLING & PAYMENT PROCESSING**

Medic One shall be solely responsible for processing, submitting and tracking all claims and invoices for Medic One's goods and Services, as well as, payments for the same. All money related to every Customer Transaction processed, submitted and collected by Medic One or related to or arising out of Medic One's provision of goods and Services shall be solely and exclusively for the use and benefit of Medic One.

**DESCRIPTION OF DUTIES, OBLIGATIONS & SERVICES**

**MEDIC ONE'S Duties, Obligations & Services:**

Without limitation of anything in this Term Sheet or the Agreement, Medic One shall use commercially reasonable efforts to:

- (i.) Provided market conditions allow for the profitable operation of such, as determined solely by Medic One, maintain, staff and support **ONE Advanced Life Support equipped ambulances TWENTY-FOUR (24) HOURS each day, SEVEN (7) days per week** with such ambulances being located at a location or locations within Provider's operational area, target market, and/or jurisdiction, Naylor, Missouri Station.
- (ii.) Notwithstanding the foregoing, Medic One may, in Medic One's sole discretion market conditions and the needs of the community do not support the profitable or commercially reasonable operation of the aforementioned number, type(s), and/or hours of operation for such ambulances, reduce the number and/or change the type and/or hours of operation for such ambulance(s); provided however, Medic One will not reduce the number, type or hours of operation for its ambulances to a level below that which is currently provided by Provider (i.e. **ONE (1) Advanced Life Support equipped ambulance TWENTY-FOUR (24) HOURS each day, SEVEN (7) days per week**).





Appendix A  
Naylor-Neelyville Ambulance District  
Ambulance Services Contract

- (iii.) Hire or otherwise engage, pay all costs associated with, and ensure the proper training and current certification of sufficient personnel to staff the number of ambulance(s) Medic One is required to provide by this Agreement with such personnel having the qualifications required by applicable federal, state, and local regulations during the hours such ambulance(s) are required to be provided under this Agreement;
- (iv.) Transport or arrange for the transport of Patients to an appropriate hospital, healthcare facility, or other location based upon principals of timely and medically appropriate transportation and care;
- (v.) Transport or arrange for the transport of Patients to a hospital, healthcare facility, or other location of the Patient's choice; provided however, Patients meeting the criteria established by governmental regulations or established medical transport protocols for direct transport to a specialized trauma or other treatment facility shall be transported to the appropriate healthcare facility in accordance with such regulations and/or protocols;
- (vi.) Substantially meet or exceed the national, monthly average "en route" and "at scene" response times for emergency medical ambulance providers in areas with both geographic and demographic characteristics similar to those in Provider's operational area, target market, and/or jurisdiction, excepting such calls or runs for which the "en route" and "at scene" response times were hindered by circumstances beyond the control of Medic One or Medic One's personnel including, without limitation, adverse weather, failure of communications networks or devices, etc.;
- (vii.) For all vehicles and equipment leased from Provider by Medic One, pay for all fuel and energy sources used by such vehicles and equipment and perform or cause to be performed, solely at Medic One's expense, all required maintenance and repairs due to or necessitated by ordinary wear and tear; provided, in performing such maintenance and repairs, Medic One is specifically authorized to use any and all parts on or from the vehicles and equipment leased from Provider and all of Provider's spare parts retained in Provider's inventory of vehicles and equipment without Medic One incurring an additional charge, liability for or being required to replace the same;
- (viii.) Not use any vehicle or equipment leased from Provider for the provision of Medic One's services outside the Designated Area and geographic boundaries of Provider's operational area, target market, and/or jurisdiction, except in circumstances where Medic One is providing its services in response to a mutual aid agreement, mass casualty event, or otherwise specifically advancing Provider's interests or servicing the medical transport needs of Provider's current and future customers, patients, and/or citizens within Provider's operational area, target market, and/or jurisdiction;
- (ix.) Cooperate with and provide assistance to Provider with respect to any grants or loans for which Provider may apply to increase, maintain or prevent the decrease of healthcare related services including, without limitation, emergency medical transport and related services within any MUA served by both Provider and Medic One;
- (x.) Cooperate with and mutually communicate with Provider to resolve any complaints received by Provider with respect to the goods and Services provided by Medic One hereunder including making a good faith effort to amicably resolve such complaint and otherwise promote a positive public image of both Medic One and Provider amongst the general public and other practitioners and healthcare professionals; and
- (xi.) Indemnify and hold harmless Provider from any lawsuit, judgment or settlement against Provider, which arises out of Medic One's actions or inactions in connection with the provision of or failure to provide emergency medical transport services to Provider's current and future customers, patients, and/or citizens within Provider's operational area, target market, and/or jurisdiction; provided however, Medic One's liability and obligation to indemnify and hold harmless Provider hereunder is specifically contingent upon and requires as a pre-requisite that, without any requirement for Medic One to show Provider's or other failure to strictly comply with the following in any way prejudiced Medic One's rights or ability to defend:
  - (a.) Medic One receive notice and a copy of any threatened litigation or claims against Provider for which provider intends or actually seeks indemnity from Medic One hereunder with such notice and copy being received by Medic One within ten (10) business days following Provider's receipt of the same;
  - (b.) Medic One receive notice and a copy of both the summons and complaint for any actual litigation or claim against Provider for which provider intends or actually seeks indemnity from Medic One hereunder with such notice and copy being received by Medic One within three (3) calendar days following Provider's receipt of the same;
  - (c.) Medic One being entitled to obtain the benefits and protections of and validly assert on both its own behalf and the behalf of Provider all defenses and bars to recovery which are available to Provider including, without limitation, the doctrines of sovereign immunity, official immunity, statutory immunity, charitable immunity, and public duty; and
  - (d.) Medic One be permitted to defend such actual or threatened claims or lawsuits with attorneys and legal counsel of Medic One's choice and if Medic One deems settlement to be in Medic One's best interest, only settle such threatened or actual claims or lawsuits after Medic One is satisfied it has sufficiently consulted with Provider and/or Provider's legal advisors and the necessary parties have participated in good faith negotiation.
  - (e.) Medic One will List Naylor-Neelyville Ambulance District as "Additional Insured" for Liability on their current coverage package.

**PROVIDER'S Duties, Obligations & Services:**

Without limitation of anything in this Term Sheet or the Agreement, Provider shall:

- (i.) **[RESERVED];**
- (ii.) Ensure all of Provider's facilities and the E-911 dispatch center in Provider's operational area, target market, and/or jurisdiction call and dispatch solely to Medic One all calls and requests, which require or possibly require emergency or non-emergency ambulance transport originating or terminating within any jurisdiction(s) in which Medic One provides Services, excepting such calls or dispatches for which Provider or the E-911 dispatch obtains and maintains a verifiable record of the patient's specific request to be transported by a service other than Medic One;





## Appendix A Naylor-Neelyville Ambulance District Ambulance Services Contract

(iii.) Ensure execution of and assist Medic One with the procurement of a memorandum of understanding with the appropriate dispatching agency for dispatching solely to Medic One all calls, which require or possibly require emergency or non-emergency ambulance transport and which originate or terminate within any jurisdiction(s) in which Medic One provides Services;

(iv.) With the initiation of contract will provide the following items as purchases by Medic One Ambulance Service for the sum of \$23,000 which will be deducted from the first year's tax revenue.

- a.) 2006 Van Ambulance, Ford
- b.) 2003 Box Ambulance, Ford
- c.) Life Pack 15 and attachments
- d.) Remaining medical equipment/supplies remaining on rigs including two stretchers, suction unit, pulse ox, supplies, etc...
- e.) Power washer, Generators x 2, Ladders, washer, dryer.

(v.) First year tax revenue will also have a deduction of \$23,000 in order to pay complete outstanding balance on the building/property. The property and building will remain deeded to the NNA District, but Medic One will have use and responsibility of all upkeep, maintenance, insurance, and utilities associated with the property.

(a.) The NNA Board of Directors will retain the corner portion of the attic space for storage and will retain sole use of the office currently utilized as the Director's office. The NNA Board will have sole access 24/7. No other parties will have access to this office space.

(b.) Medic One will list NNA as additional insured party on current liability coverage.

(c.) Medic One will provide proof of insurance coverage yearly to the President of the board of directors.

(vi.) Items deducted from the tax revenue yearly will be the coverage needed for elections, any filing and/or registrations of regulating bodies, and the incurred cost of Board of Directors operations insurance. The actual dollar amount is a variable rate/amount so shall not be fixed in this contract. Receipts for all incurred costs and expenses in where there is tax money deducted will be provided in detail to Medic One.

(vii.) Other than for purposes listed above, the NNA District will turn over the revenue generated yearly by the district at the current rate of 0.29 cents on the dollar valuation. As mentioned above, the district will be eligible to withhold for needed and necessary expenses incurred by the service area with the strict stipulation that all receipts be published in a timely manner to Medic One.

(viii.) [RESERVED];

(ix.) [RESERVED];

(x.) [RESERVED];

(xi.) To the extent permitted by law, provide all necessary assistance to and support of Medic One in connection with Medic One's bid(s) for a franchise or other contract to provide Medic One's goods and Services within any franchised area or ambulance district within Provider's operational area, target market, and/or jurisdiction; and

(xii.) From time to time and upon request, make recommendations to Medic One's management regarding and develop or procure such equipment, personnel, resources, staff and techniques which, if implemented, will improve the general quality standards and efficiencies of the Parties' performance hereunder, as well as, mutually communicate with Medic One regarding current "Best Practices" information and mutually assist with development of and monitoring compliance with one another's Compliance and Quality Assurance Plans.

(xiii.) Indemnify and hold harmless Medic One from any lawsuit, judgment or settlement against Medic One, which arises out of Provider's actions or inactions related to the performance of Medic One's duties, obligations, and Services in connection with the Form PMTSATS-711.

### INDEPENDENT CONTRACTOR

This Agreement neither creates nor should be construed and neither Party shall provide its Services in a manner or make any representations which creates or infers any employment, joint venture or partnership relationship between the Parties. It is mutually understood and agreed the Parties, in performing their respective duties and obligations are at all times acting and performing as independent contractors with respect to each other. Neither Party shall exercise control or direction of any nature, kind or description over the manner or method by which the other performs Services, if such would eliminate either Party's independent contractor status. Neither Party shall have any authority to bind the other to any obligation nor shall any Party be responsible for any obligation or expense of the other, except as may be expressly provided by this Agreement. Provider and Medic One retain the right to offer their respective services to others, subject to the terms, conditions and restrictions in this Agreement. Neither Party shall be subject to any of the other's policies which are solely applicable to such Party's employees. The provisions of this paragraph shall survive expiration or termination of this Agreement.

### MODIFICATION(S)

Notwithstanding anything else herein to the contrary, Provider shall be entitled to keep and retain records and documentation related to each customer Transaction for a period of ten (10) years following termination of this Agreement; provided however, any such retained records or data shall be retained solely for purposes of Provider's regulatory compliance and recordkeeping responsibilities with such records and data being





Appendix A  
 Naylor-Neelyville Ambulance District  
 Ambulance Services Contract

retained and secured in compliance with all federal and state laws and regulations, as well as disclosed in full in the Compliance Affidavit Form PMTSACA-711.

**PROVIDER'S AUTHORIZED PERSONNEL**

Provider certifies, covenants and warrants the following individuals have received and will remain current on all HIPAA Regulations and other procedures and requirements for maintaining confidentiality of PHI. ONLY AUTHORIZED PERSONNEL LISTED HERE ARE PERMITTED TO RECEIVE OR ACCESS PHI ON FILE WITH PROVIDER – ADDITIONS MUST BE DULY AUTHORIZED IN WRITING.

HIPPA COMPLIANCE	
PROVIDER PERSONNEL:	<b>Velma Tubb</b> Board of Directors President; <b>Brad J. Davis</b> Advisor to the Board of Directors. All Persons Employed or Engaged by Provider for the Provision of Healthcare Services to Medic One's Customers and Patients, but Limited Only to Such Customers or Patients to Whom the Person Has Actually Provided or Is Contemporaneously or Imminently Providing Healthcare Services; All Persons Employed or Engaged by Provider for the Billing of Healthcare Services Provided to Persons Who Are Customers or Patients of both Provider and Medic One; and Any Other Licensed Health Care Professional Providing Patient Care or Other Person Authorized Under HIPAA or Other Applicable Privacy Laws & Regulations – If Individual's Name Does Not Appear Here, Then Individual's Name Must Be Recorded & Approved By HIPAA Compliance Officer Prior to Disclosure of PHI

**MEDIC ONE'S AUTHORIZED PERSONNEL**

Medic One certifies, covenants and warrants the following individuals have received and will remain current on all HIPAA Regulations and other procedures and requirements for maintaining confidentiality of PHI. ONLY AUTHORIZED PERSONNEL LISTED HERE ARE PERMITTED TO RECEIVE OR ACCESS PHI ON FILE WITH MEDIC ONE – ADDITIONS MUST BE DULY AUTHORIZED IN WRITING

HIPPA COMPLIANCE OFFICER:	<b>Mr. Ryan Kibler</b>
MEDIC ONE PERSONNEL:	<b>Chip Mann</b> -- Executive Director <b>Tim Brickell</b> – Director of Operations <b>Kim Mann</b> – Billing & Contract Compliance All Persons Employed or Engaged by Medic One for the Provision of Healthcare Services to Medic One's Customers or Patients, but Limited Only to Such Customers or Patients to Whom the Person Has Actually Provided or Is Contemporaneously or Imminently Providing Healthcare Services; and Any Other Licensed Health Care Professional Providing Patient Care or Other Person Authorized Under HIPAA or Other Applicable Privacy Laws & Regulations – If Individual's Name Does Not Appear Here, Then Individual's Name Must Be Recorded & Approved By HIPAA Compliance Officer Prior to Disclosure of PHI

**TERMINATION**

In addition to the Parties' rights to terminate with notice, Medic One may, but is not necessarily obligated to and only if permitted by applicable law, terminate this Agreement without liability, either immediately without notice or if notice is required by law, then on the soonest permitted date after providing notice, upon the occurrence of any one of the following: (i) A Required Disclosure Event; (ii) Medic One's sale of all or substantially all of its assets, closure of facilities or loss of contracts, vendors or Customers for or to which Medic One engaged Provider for Services; (iii) Medic One, in its sole discretion, deems its provision of goods and Services in the Designated Area or under the terms and conditions of this Agreement to be unprofitable or otherwise inconsistent with Medic One's overall business plan and objectives; (iv) Provider's death, dissolution, or bankruptcy; (v) Provider's breach of Confidentiality; (vi) Provider's inefficiency or unacceptable delay in performance hereunder; (vii) Provider's failure to provide calls or dispatches in a quality or quantity satisfactory to Medic One; and (viii) Provider's unlawful conduct.

Notwithstanding the foregoing, Medic One's immediately foregoing right to terminate this Agreement for cause without notice shall be limited as follows: (i) If Medic One's immediate termination without notice would leave Provider or the citizens residing within Provider's service area without any ambulance service or would otherwise jeopardize the health or safety of Provider's patients or the citizens residing within Provider's service area, then in such case, Medic One shall be required to provide at least sixty (60) days' notice to Provider of Medic One's intention to terminate for cause. In the event Medic One terminates this Agreement under the terms of this section, then Medic One and Provider shall cooperatively work together to transition services to Provider's replacement for Medic One as soon as possible.



Appendix A  
 Naylor-Neelyville Ambulance District  
 Ambulance Services Contract

**DEFINITIONS**

As used in this Agreement the following terms, which may but need not be capitalized, shall mean:

**Customer Transaction:** The entirety of the process necessary for Medic One to process, submit, track, collect and receive payment for each of Medic One's Customers or Provider's Customers who receives any goods or services provided by Medic One, beginning from the moment Medic One receives a call or dispatch requesting the provision of Medic One's goods or Services, continuing through Medic One's processing and submission of a Health Care Claim or Equivalent Encounter Information Transaction to the Customer's Health Plan, and ending with Medic One's receipt of full payment for the provision of Medic One's goods and Services.

**Health Care Claim or Equivalent Encounter Information Transaction:** As ascribed and used in 45 C.F.R. § 162.1101.

**Health Plan:** As ascribed and used in 45 C.F.R. § 160.103.

**Provider's Customer:** As used in connection with the transactions contemplated by this Form PMTSATS - 711, "Provider's Customer" shall have the same meaning ascribed to Customer, except the term "Provider" shall be substituted for "Medic One," as necessary to retain the proper context and usage.

**AGREED AND ACKNOWLEDGED ON THE SUBSCRIBED DATE:**

Naylor-Neelyville Ambulance District

Medic One, LLC

By: *Velma Tubb*  
 Velma Tubb, President

By: *[Signature]*  
 Ryan Kibler, C.E.O & Manager

Date: 10/26/16

Date: 10/14/16

*Velma Tubb*  
*Mary K Martin*  
 10-26-16

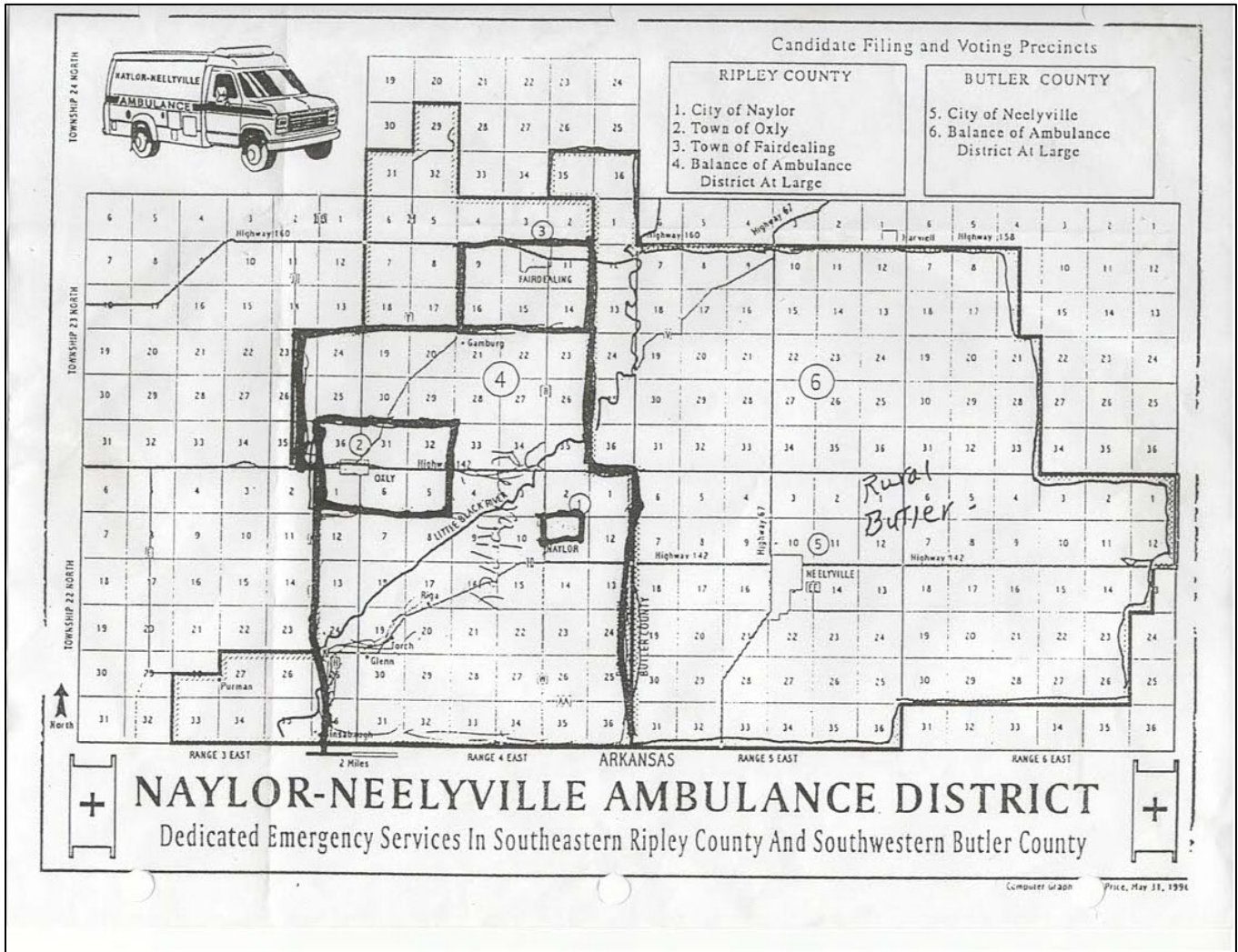


*[Handwritten Signature]*





Appendix A  
 Naylor-Neelyville Ambulance District  
 Ambulance Services Contract





Appendix B  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas and Letter - Brad Davis



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**SUBPOENA**

To: **Brad Davis**



Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Troy Royer**, at the **Butler County Courthouse, 100 N. Main Street, Room 204A, Poplar Bluff, MO 63901**, on **Wednesday, May 3, 2023**, at **10:00am**. for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the equipment and records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High St., Room 880, Jefferson City, MO 65101, or email the records to: [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than May 3, 2023 at 5:00pm.

ISSUED this **April 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this <sup>20</sup>~~19~~th day of April, 2023.



## **EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the Naylor-Neelyville Ambulance District for the time period of July 1, 2017 to April 18, 2023.

This request includes, but is not limited to, the following:

1. All documentation (invoices, timesheets, etc.) for services provided to the Naylor-Neelyville Ambulance District by Brad Davis, Arlene Davis, and Amy Davis;
2. All documentation (reimbursements, mileage logs, etc.) of payments made to Brad Davis, Arlene Davis, and/or Amy Davis by the Naylor-Neelyville Ambulance District.
3. All records of meeting minutes for the Board of the Naylor-Neelyville Ambulance District.
4. All documentation of bank statements for the following account: Peoples Community Bank, Account [REDACTED].
5. Computer belonging to the Naylor-Neelyville Ambulance District.
6. Any hard-drive backups or flash drives containing documentation regarding the Naylor-Neelyville Ambulance District.
7. All contracts with Medic One.
8. All documentation of district funds received from Butler and Ripley Counties.
9. All documentation of district funds received from the United States Federal Government.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back-up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix B  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas and Letter - Brad Davis

State Capitol  
201 W. Capitol Avenue  
Jefferson City, MO 65101



(573) 751-4213  
www.auditor.mo.gov

**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

May 9, 2023

Birk Law Firm  
Attn: Kelvin W. Birk  
2851 Professional Court, Suite C  
Cape Girardeau, MO 63703

Re: Subpoena to Brad Davis from the State Auditor

Dear Mr. Birk,

Our review of documents provided initially by Mr. Davis, and in response to a subpoena (issued on April 18, 2023 and served on April 20, 2023) related to our audit of the Naylor-Neelyville Ambulance District, indicate the following documents requested in the subpoena were not provided:

- Check stubs from January 2022 to April 2023;
- Meeting minutes from September 2021 to April 2023; and
- Bank statements from January 2022 to April 2023.

In addition, the computer provided on May 3, 2023, in response to the subpoena only contained district documents from 2016 and prior; it did not provide any of the electronic files belonging to the Naylor-Neelyville Ambulance District after 2016. Your client has not yet responded fully and completely, as he has not provided all of the materials as requested in the subpoena.

**Please provide any and all electronic district files (in electronic form) maintained on any and all computers used for district business from July 1, 2017 to April 18, 2023.**

Please provide these documents by close of business on May 16, 2023. Please contact me at (573) 751-7474 if you have any questions or concerns.

Sincerely,

Leslie Korte  
General Counsel  
Office of Missouri State Auditor



Appendix B  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas and Letter - Brad Davis



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

To: **Bradford J. Davis**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at 101 North Front Street, Naylor, MO 63953 at 8:30 a.m. on **Thursday, July 13, 2023**, for purposes of providing testimony related to the operations of the Naylor-Neelyville Ambulance District from July 2016 to present and the related records previously provided.

ISSUED this **June 26, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 26th day of June, 2023.





Appendix C  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Amy Davis



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**SUBPOENA**

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

To: Amy Davis



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at 101 North Front Street, Naylor, Missouri 63953, at 2 p.m. on **Wednesday, July 12, 2023**, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this **June 29, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 29th day of June, 2023.



Appendix C  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Amy Davis

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All documentation (invoices, timesheets, employment contracts, Forms 1099 or W-2, etc.) for services provided to the Naylor-Neelyville Ambulance District from July 2016 to March 2020;
2. All documentation (reimbursements, invoices, mileage logs, etc.) of payments made to Amy Davis from July 2016 to March 2020;
3. Any and all records in your possession related to the operation of the Naylor-Neelyville Ambulance District from July 2016 to March 2020, including meeting minutes, bank statements, contracts, etc.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix D  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Arlene Davis



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**SUBPOENA**

To: **Arlene Davis**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at 101 North Front Street, Naylor, MO 63953, at 10:30a.m. on **Wednesday, July 12, 2023**, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this **June 29, 2023**, pursuant to Section 29.235.4(1), RSMo.

I served the foregoing subpoena by hand  
29th day of June, 2023.

Scott Fitzpatrick  
Missouri State Auditor

delivery on this

P.O. Box 869 • Jefferson City, MO 65102 • (573)  
(573) 751-7984

751-4213 • FAX

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.





Appendix D  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Arlene Davis

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All documentation (invoices, timesheets, employment contracts, Forms 1099 or W2, etc.) for services provided to the Naylor-Neelyville Ambulance District from July 2016 to March 2020;
2. All documentation (reimbursements, invoices, mileage logs, etc.) of payments made to Amy Davis from July 2016 to March 2020;
3. Any and all records in your possession related to the operation of the Naylor-Neelyville Ambulance District from July 2016 to March 2020, including meeting minutes, bank statements, contracts, etc.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix E  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas - Peoples Community Bank



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**SUBPOENA**

**To: Jennifer McKinney**  
**Peoples Community Bank**  
**15090 State Hwy 142E**  
**Naylor, Missouri 63953**  
[jmckinney@peoplescommunitybank.com](mailto:jmckinney@peoplescommunitybank.com)  
Phone number: 573-399-2217

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building located at 301 W. High Street, Jefferson City, Missouri 65101**, at 10:00a.m. on Monday, July 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65101, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than July 17, 2023.

---

ISSUED this June 15, 2023, pursuant to Section 29.235.4(1), RSMo.

  
\_\_\_\_\_  
Scott Fitzpatrick  
Missouri State Auditor

SERVED VIA EMAIL.



## **EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control for the time period of **July 2016 through the date of this subpoena**:

1. **All monthly bank statements for Account [REDACTED] belonging to the Naylor-Neelyville Ambulance District.**
2. **All cancelled check images (front and back) and deposit slip images, including the contents of the deposit, coinciding with monthly bank statements for Account [REDACTED] belonging to the Naylor-Neelyville Ambulance District**
3. **Access to view any and all documents in the Safety Deposit Box [REDACTED], belonging to the Naylor-Neelyville Ambulance District.**
4. **All monthly bank statements, cancelled check images (front and back) and deposit slip images, including the contents of the deposit, for any and all additional accounts owned by the Naylor-Neelyville Ambulance District, if any.**

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix E  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas - Peoples Community Bank



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

**To: Jennifer McKinney**  
**Peoples Community Bank**  
**15090 State Hwy 142E**  
**Naylor, Missouri 63953**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building located at 301 W. High Street, Jefferson City, Missouri 65102**, at 9:00 a.m. on Thursday, August 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65101, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than August 17, 2023.

---

ISSUED this **July 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

---

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 18th day of July, 2023.



## **EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All monthly bank statements for Account [REDACTED] belonging to Brad Davis (DOB: [REDACTED], SSN: [REDACTED]) and Amy Davis for the time period of January 1, 2017, through June 30, 2023; and
2. All deposits and their contents coinciding with monthly bank statements for Account [REDACTED] belonging to Brad Davis and Amy Davis for the time period of January 1, 2017, through June 30, 2023; and
3. All monthly bank statements for Account [REDACTED] belonging to Arlene Davis and [REDACTED] for the time period of May 1, 2018, through May 31, 2018; and
4. All deposits and their contents coinciding with monthly bank statements for Account [REDACTED] belonging to Arlene Davis and [REDACTED] for the time period of May 1, 2018, through May 31, 2018.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix F  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Bank of Advance



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

**To: Jaime Bailey**  
**Bank of Advance**  
**105 E. Gabriel Street**  
**Advance, Missouri 63730**  
**Jaime@BankofAdvance.com**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building** located at **301 W. High Street, Jefferson City, Missouri 65102**, at **9:00 a.m.** on Thursday, August 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65101, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than **August 17, 2023**.

---

ISSUED this **July 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 18th day of July, 2023.

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.



Appendix F  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Bank of Advance

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All monthly bank statements for Account [REDACTED] belonging to Bradford Davis (DOB: [REDACTED], SSN: [REDACTED]) for the time period of December 1, 2018, through June 30, 2023; and
2. All deposits and their contents made to Account [REDACTED] belonging to Bradford Davis for the time period of December 1, 2018, through June 30, 2023; and
3. All monthly bank statements for Account [REDACTED] belonging to Bradford Davis for the time period of December 1, 2018, through June 30, 2023; and
4. All deposits and their contents made to Account [REDACTED] belonging to Bradford Davis for the time period of December 1, 2018, through June 30, 2023; and
5. All monthly bank statements for any additional accounts belonging to the same aforementioned Bradford Davis for the time period of December 1, 2018, through June 30, 2023.
6. All monthly bank statements for any accounts belonging to Amy Davis and/or Brad Davis; and
7. All deposit slip images and their contents coinciding with monthly bank statements for any accounts belonging to the same aforementioned Amy Davis and/or Brad Davis.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix G  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - US Bank



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**SUBPOENA**

**To: US Bank**  
**101 W. McCarty Street**  
**Jefferson City, Missouri 65102**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building located at 301 W. High Street, Jefferson City, Missouri 65102**, at 9:00 a.m. on Thursday, August 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65101, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than August 17, 2023.

---

ISSUED this **July 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

---

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 18th day of July, 2023.





Appendix G  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - US Bank

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control for the time period of January 2017 through April 2023:

1. All monthly bank statements for any accounts belonging to Bradford J. Davis (DOB: [REDACTED], SSN: [REDACTED]); and
2. All deposit slip images and their contents coinciding with monthly bank statements for any accounts belonging to the same aforementioned Bradford J. Davis; and
3. All monthly bank statements for any accounts belonging to Arlene Davis and/or [REDACTED]; and
4. All deposit slip images and their contents coinciding with monthly bank statements for any accounts belonging to the same aforementioned Arlene Davis and/or [REDACTED].
5. All monthly bank statements for any accounts belonging to Amy Davis and/or Brad Davis; and
6. All deposit slip images and their contents coinciding with monthly bank statements for any accounts belonging to the same aforementioned Amy Davis and/or Brad Davis.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix H  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Missouri Electric Cooperatives Employees' Credit  
Union



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

**To: Deven McDonald**  
**MECE Credit Union**  
**2722 E. McCarty Street**  
**Jefferson City, Missouri 65102**  
**dmcDonald@mececu.com**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building located at 301 W. High Street, Jefferson City, Missouri 65102**, at 9:00 a.m. on Thursday, August 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65102, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than August 17, 2023.

---

ISSUED this **July 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

---

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 18th day of July, 2023.

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.



Appendix H  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Missouri Electric Cooperatives Employees' Credit  
Union

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All monthly bank statements for Checking Account [REDACTED] belonging to Bradford Davis (DOB: [REDACTED], SSN: [REDACTED]) for the time period of August 1, 2020, through June 30, 2023; and
2. All deposits and their contents made to Account [REDACTED] belonging to Bradford Davis for the time period of August 1, 2020, through June 30, 2023; and
3. All monthly bank statements for any additional accounts belonging to the same aforementioned Bradford Davis for the time period of August 1, 2020, through June 30, 2023.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

**NAYLOR-NEELYVILLE AMBULANCE DIST.**

101 NORTH FRONT / Corner of Ludd/Jackson STREET

PO BOX 56

NAYLOR, MO. 63953

(P)(573)399-2727

(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

**Velma Tubb- Board President**

Kenny Hyde- Treasurer

Arlene Davis- Secretary

Patricia Smody- Board Member

**Donnell McComb- Board Member**

**Faye Meyers- Board Member**

Evelyn Horne- Board Member

Brad Davis- Director of Service

**Agenda for Board Meeting/Public Hearing**

**Date: July 18<sup>th</sup>, 2016 Time: 10:30 AM**

**Location: AMBULANCE OFFICE**

**Public Hearing**

*The Board of Directors for the Naylor-Neelyville Ambulance District will conduct this quarterly meeting in accordance to the district by-laws. Meeting will be open to the general public. Any closed business will be available to the general public for view in accordance with State Sunshine laws.*

**Open Meeting:**

1. Call to order – Opening remarks
2. Vote for Contract/Lease of EMS District.
3. Motion made by member Meyers to accept offer by Medic One EMS, 2<sup>nd</sup> by member Hyde, round was obtained for voting with all in favor for Medic One EMS.

**Closed Meeting:**

1. Discussion regarding service issues, staffing, leasing.
2. Will open for any voting/decisions

**Open Meeting:**

1. Brief synopsis of closed meeting discussion – Discussed leasing options. Discussed Missouri Statutes, Discussed notification of parties. Brad to make arrangements.
2. Discussed and approved Brad Davis staying on with paid position for manager of contract. Salary reduced to No More than \$650/week with an anticipated 20 hour work week with a combination of remote work and in-office assignment. Contracted labor only. No fringe benefits.



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

3. Finalization of employment positions discussed with regard to severance packages. Amy Davis, Brad Davis, Arlene Davis to receive according to years of service and type of duty. Will no exceed payment of 10,000 for severance package each. More to follow.

4. Discussed expense reimbursement for any remote services related to usage of home supplies and equipment, special expenses in form of allowance for any work exceeding 20 hours a week. Will provide compensation to Amy Davis, Arlene Davis, Mary Ellen Daves, and any other current contract workers if added duties or responsibilities are added. More to follow.

5. Adjournment: 11:45am.

Motions made by Faye and Second by Kenny with all members in favor of review of minutes.

July 25<sup>th</sup>, 2018 0:945am BJD



Faye Meyer



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT / Corner of Ludd/Jackson STREET  
PO BOX 56  
NAYLOR, MO. 63953  
(P)(573)399-2727  
(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Velma Tubb- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Donnell McComb-Board Member  
Faye Meyers-Board Member  
Evelyn Horne-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 8/30/2017**

**Time: 09:00 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

### New Business:

1. Approval and setting of tax rate for upcoming year.

### Old Business:

1. Review any changes to contract/lease with Medic One.
  2. Review any complaints with lease/community.
- 
1. No changes to contract. No concerns from Medic One management. Expenses for Contract wages, mileage, fuel, office supplies, Ad posting, and other items discussed and approved.
  2. No complaints from public.
  3. Motion passed unanimously by Board for Tax rate.



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

Adjournment: 10:33am.

*Jay Meyer*



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT/ Corner of Ludd/Jackson STREET  
PO BOX 56  
NAYLOR, MO. 63953  
(P)(573)399-2727  
(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Velma Tubb- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Donnell McComb-Board Member  
Faye Meyers-Board Member  
Evelyn Horne-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: Monday February 12, 2018**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

**Quarter: 1<sup>ST</sup> 2018**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their quarterly meeting in accordance to the district by-laws. Meeting was open to the general public. Any closed business will be available to the general public for view in accordance with State Sunshine laws.

Meeting was set to swear in old members for another term of office given there was no opposition to them for the general election.

Motion was made to appoint Fay Meyers to the position of President of the Board and have her added to the signature authorization form at PCSB as soon as possible. All attendees were in favor.

All board members were present for the meeting except for our presiding president Velma Tubb whom passed away a couple weeks prior.

Her seat was voted to remain open until there was qualified candidates from her area that was interested in the position. At that time, it will be brought before a vote to confirm seating.





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Motion was also made and carried in all favor to appoint Patricia Smody back to her current status due to the fact she was late for signing up and there was no one in opposition or interested in the position.

All other members were sworn into their positions with oath of office and will assume this role for the next two-year term.

No other business including closed business was discussed. Oaths of office were signed and witnessed by acting director Brad Davis.

Next meeting was set for 2<sup>nd</sup> quarter 2018.

Motion to adjourn at 10:25am.

*Jay Meyer*



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# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT/ Corner of Ludd/Jackson STREET  
PO BOX 56

NAYLOR, MO. 63953

(P)(573)399-2727

(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Velma Tubb- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Donnell McComb-Board Member  
Faye Meyers-Board Member  
Evelyn Horne-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 8/28/19**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

New Business:

1. Approval and setting of tax rate for upcoming year.

Old Business:

1. Review any changes to contract/lease with Medic One.
2. Review any complaints with lease/community.
  
1. No changes to contract. No concerns from Medic One management. Expenses for Contract wages, mileage, fuel, office supplies, Ad posting, and other items discussed and approved.
2. No complaints from public.
3. Motion passed unanimously by Board for Tax rate.



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4. No public present today. All board members were in attendance.
5. Follow up calls until next available meeting.

**Adjournment: 11:22am.**

*Jaye Meyer*



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# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT/ Corner of Ludd/Jackson STREET

PO BOX 56

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Faye Meyer- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Linda Harris-Board Member  
Jason Shepard-Board Member  
Bo Dasch-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 4/29/20**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE – Virtual/Telephone meeting due to COVID-19 Precautions.**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

New Business:

1. Swearing in of members

Old Business:

1. Review any changes to contract/lease with Medic One.
2. Review any complaints with lease/community.

Swearing in completed of new members. Oath of office completed. No other changes. Expenses discussed and approved. Financial statement completed and copies provided to all present via email and mail. Will reassess CDC guidelines for next meeting.

*Faye Meyer*



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Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Linda Harris-Board Member  
Jason Shepard-Board Member  
Bo Dasch-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 08/28/20**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

### New Business:

1. Set and approval of Tax rate.

### Old Business:

1. Discuss any changes needed to contract. No complaints or concerns voiced by Medic One.
2. No complaints from community or concerns from Board Members.
3. Contract Wages, expenses approved with no change to process.
4. Next meeting will be scheduled according to need and CDC guidelines for COVID-19 precautions.

Adjournment: 10:11am

*Faye Meyer*



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Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Linda Harris-Board Member  
Jason Shepard-Board Member  
Bo Dasch-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 06/03/2021**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

### New Business:

1. Discuss Lease concerns with New Board Members  
-Requested by Bo Dasch and Jason Shepard to meet with management of Medic One over concerns that they are pulling rigs out of service area too much to cover areas. According to contract they are to have a truck in our area at all times.
2. Discussion over financial statement with information provided to the board. No changes to bills, expenses, contract labor wages for B. Davis.
3. Discussed communication issues with the ambulances and local fire departments and police departments. This will be discussed at meeting with the Board members and management.
4. All members present. No general public. No representation of Medic One at meeting.



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Old Business:

Approval of all current agreements and processes with no changes today.

Adjournment: 11:18am

*Faye Meyer*





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Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Faye Meyer- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Linda Harris-Board Member  
Jason Shepard-Board Member  
Bo Dasch-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 08/19/2021**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

New Business:

1. Set and approval of tax rate for upcoming year.  
-Approval of tax rate unanimously.

Old Business:

1. No old business discussed today.

Approval of all current agreements and processes with no changes today.

Adjournment: 10:05am

*Faye Meyer*

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 Improper Payments to Director  
 January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
01/15/17	3625	\$ 175.00	Supplies purchased	Bank Account A	Brad Davis and Arlene Davis
01/25/17	3626	1,600.00	pay period 1/1/17 - 1/~17	(2) Bank Account A	Brad Davis and Arlene Davis
02/23/17	9975	1,700.00	February Salary	Bank Account B	Brad Davis and Arlene Davis
03/13/17	9978	850.00	PP 3.15.17	Bank Account B	Brad Davis and Arlene Davis
03/23/17	9982	1,750.00	Computer purchases/supplies/software	Bank Account B	Brad Davis and Arlene Davis
04/03/17	9984	860.00	expenses	Bank Account B	Brad Davis and Arlene Davis
04/13/17	9986	850.00	Salary/Expense thru 4/15/17	Bank Account B	Brad Davis and Arlene Davis
04/26/17	9998	850.00	Admin ~ Fees/Salary	(2) Bank Account B	Brad Davis and Arlene Davis
04/26/17	3629	133.98	Purchases, Ink, Paper, ~	(2) Bank Account A	Brad Davis and Arlene Davis
05/25/17	10000	1,700.00	Payroll Month of (May 17)	Bank Account B	Brad Davis and Arlene Davis
05/25/17	3630	73.49	Hard Drive Purchase & ~	(2) Bank Account A	Brad Davis and Arlene Davis
06/14/17	10005	900.00	Expenses/payroll/Salary 6/14/17	Bank Account B	Brad Davis and Arlene Davis
06/30/17	10010	950.00	Salary (2) weeks 6/15-6/30	Bank Account B	Brad Davis and Arlene Davis
06/30/17	3631	178.00	Supplies, Fuel, Stamps	Bank Account A	Brad Davis and Arlene Davis
07/15/17	10013	900.00	Contract labor/Salary thru 7/15/17	Bank Account B	Brad Davis and Arlene Davis
07/15/17	10014	2,500.00	Installments #1 of 4 Sev. Pckge	Bank Account B	Brad Davis and Arlene Davis
07/31/17	10018	850.00	Salary 7/31/17	Bank Account B	Brad Davis and Arlene Davis
07/31/17	10019	2,500.00	#2 payment of severance payout	Bank Account B	Brad Davis and Arlene Davis
08/15/17	10021	850.00	wages thru 8/15/17	Bank Account B	Brad Davis and Arlene Davis
08/15/17	10024	2,500.00	#3 Installment of Severance ~	(2) Bank Account B	Brad Davis and Arlene Davis
08/30/17	10026	850.00	Wages thru 8/31/2017	Bank Account B	Brad Davis and Arlene Davis
08/30/17	3632	72.00	Fuel/Travel Expenses (2) months	Bank Account A	Brad Davis and Arlene Davis
09/13/17	10031	900.00	Salary thru 9/15/17	Bank Account B	Brad Davis and Arlene Davis
09/26/17	10034	900.00	Contract ~labor thru 9/30/17	(2) Bank Account B	Brad Davis and Arlene Davis
10/11/17	10038	800.00	Contract work 10/1/17-10/15/17	Bank Account B	Brad Davis and Arlene Davis
10/30/17	10040	400.00	Partial Payment thru 10/31/17	Bank Account B	Brad Davis and Arlene Davis
11/15/17	10041	800.00	Payroll Missed in October & Nov 1-15	Bank Account B	Brad Davis and Arlene Davis
11/28/17	10042	500.00	Payroll thru 11/30/17	Bank Account B	Brad Davis and Arlene Davis
12/14/17	10044	2,500.00	4th & last Installment Severance ~	(2) Bank Account B	Brad Davis and Arlene Davis
12/14/17	10047	850.00	Contracted labor thru Dec 31st	Bank Account B	Brad Davis and Arlene Davis
12/26/17	10051	850.00	Expenses & Contract work thru 12/31/17	Bank Account B	Brad Davis and Arlene Davis
Total of 2017		<u>32,092.47</u>			
01/10/18	10054	950.00	(Contract work ~ )(1/15/18)	(2) Bank Account B	Brad Davis and Arlene Davis
01/24/18	10060	950.00	Contract Wage ~ thru 1/31/18	(2) Bank Account B	Brad Davis and Arlene Davis
02/12/18	10063	950.00	2/1/18-2/15/18 Contract labor	Bank Account B	Brad Davis and Arlene Davis
02/26/18	10066	950.00	Contract work thru 2/28/18	Bank Account B	Brad Davis and Arlene Davis
03/12/18	10069	1,000.00	Pay period 3/15/18 Contracted labor	Bank Account B	Brad Davis and Arlene Davis
03/26/18	10073	1,000.00	Contract labor thru 3/31/18	Bank Account B	Brad Davis and Arlene Davis
04/03/18	10076	1,250.00	4/15/18 Contract labor/Supplies/Fuel/~	(2) Bank Account B	Brad Davis and Arlene Davis
04/11/18	10078	1,000.00	Contract labor thru 4/30/18	Bank Account B	Brad Davis and Arlene Davis
04/25/18	10081	950.00	Contract labor thru 5/15/18	Bank Account B	Brad Davis and Arlene Davis
05/07/18	10085	950.00	Management & Contract thru 5/20/18	Bank Account B	Brad Davis and Arlene Davis
05/23/18	10090	1,150.00	Reimbursement ~, Contract labor 2nd QTR	(2) Bank Account B	Brad Davis and Arlene Davis
06/13/18	10092	950.00	Contract labor thru 6/18/18	Bank Account B	Brad Davis and Arlene Davis
06/20/18	10096	975.00	Contract labor & 2nd QTR Expense pkg	Bank Account B	Brad Davis and Arlene Davis
06/30/18	10098	650.00	Contract labor agreement	Bank Account B	Brad Davis and Arlene Davis
07/16/18	10101	950.00	Wage contracted ~ 7/31/18	(2) Bank Account B	Brad Davis and Arlene Davis
07/29/18	10104	550.00	Contract labor & Expenses	Bank Account B	Brad Davis and Arlene Davis
08/29/18	10108	450.00	Contact labor work of August 2018	Bank Account B	Brad Davis and Arlene Davis
09/21/18	10110	850.00	Aug-Sept Salary (Contract)	Bank Account B	Brad Davis and Arlene Davis
11/08/18	10113	750.00	Computer Repair/Expenses/partial Salary	Bank Account B	Brad Davis and Arlene Davis
11/19/18	10114	600.00	11-1 to 11-15 Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/05/18	10115	500.00	Computer Repair/Election ~	(2) Bank Account B	Brad Davis and Arlene Davis
12/15/18	10117	850.00	Contract labor thru 12/15/18	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10118	850.00	Contract labor thru 11/30/18	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10119	850.00	December 12/31 Contract wage	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10120	500.00	Yearly Bonus/Christmas Bonus	Bank Account B	Brad Davis and Arlene Davis
Total of 2018		<u>21,375.00</u>			
01/01/19	10126	850.00	Taxes, Elections, Salary 1/15/19	Bank Account B	Brad Davis and Arlene Davis
01/13/19	10130	800.00	Contract labor thru 1/31/19	Bank Account B	Brad Davis and Arlene Davis
01/22/19	10131	950.00	Contract labor thru 2/15/19, Election Expenses	Bank Account B	Brad Davis and Arlene Davis
01/31/19	10139	2,550.00	(End of Feb & All of march Contract labor)	Bank Account B	Brad Davis and Arlene Davis
03/26/19	10144	850.00	Contract labor thru 4/15/19	Bank Account B	Brad Davis and Arlene Davis
04/04/19	10147	925.00	Contract labor thru 4/30/19 & election (past)	Bank Account B	Brad Davis and Arlene Davis
04/11/19	10149	337.00	Supplies for office and meetings	Bank Account B	Brad Davis and Arlene Davis

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Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
04/24/19	10151	1,125.00	Contracted labor thru 5/15/19	Bank Account B	Brad Davis and Arlene Davis
05/08/19	10153	875.00	Thru 5/~19 Contract	(2) Bank Account B	Brad Davis and Arlene Davis
05/20/19	10155	975.00	June 18th Contracted labor	Bank Account B	Brad Davis and Arlene Davis
05/20/19	10157	375.00	May/June Expense	Bank Account B	Brad Davis and Arlene Davis
05/28/19	10158	1,000.00	Contract Period 6/15-6/30	Bank Account B	Brad Davis and Arlene Davis
06/17/19	10160	1,000.00	Contract wages thru 7/15	Bank Account B	Brad Davis and Arlene Davis
07/02/19	10162	1,000.00	Contract & Expenses thru 7/31/19	Bank Account B	Brad Davis and Arlene Davis
07/25/19	10167	1,000.00	Contract wage thru 8/15/19	Bank Account B	Brad Davis and Arlene Davis
07/25/19	10169	650.00	Expenses 1/1/19 - 7/31/19 1/2 of 2019	Bank Account B	Brad Davis and Arlene Davis
08/21/19	10172	1,250.00	Contract thru 8/31/19 & missed Expense	Bank Account B	Brad Davis and Arlene Davis
09/15/19	10177	800.00	Partial Contract thru 9/15/19	Bank Account B	Brad Davis and Arlene Davis
09/27/19	10179	365.00	Missed Wages thru 9/15-9/30/19	Bank Account B	Brad Davis and Arlene Davis
11/15/19	10180	1,350.00	Partial wage October 2019	Bank Account B	Brad Davis and Arlene Davis
12/07/19	10181	2,000.00	Back Pay in Salary	Bank Account B	Brad Davis and Arlene Davis
12/07/19	10183	750.00	Year End Bonus approved by Board	Bank Account B	Brad Davis and Arlene Davis
12/19/19	10192	1,250.00	Contract/Elections work thru 12/31/19	Bank Account B	Brad Davis and Arlene Davis
12/31/19	10193	1,375.00	Expenses & Contract Labor	Bank Account B	Brad Davis and Arlene Davis
Total 2019		<u>24,402.00</u>			
01/05/20	10195	275.00	Expenses/Fuel ~,etc	(2) Bank Account B	Brad Davis and Arlene Davis
01/17/20	10198	1,725.00	(Contract thru 1/31/20 & Expenses reimbursed)	Bank Account B	Brad Davis and Arlene Davis
01/30/20	10200	950.00	Contract thru 2/15/20 & Expenses	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10205	900.00	PP Contract Services 2/28/20	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10207	975.00	Contract thru 3/15/20 pp	Bank Account B	Brad Davis and Arlene Davis
03/01/20	10211	950.00	Contract thru 3/31/20	Bank Account B	Brad Davis and Arlene Davis
03/11/20	10212	1,125.00	Contract thru 4/15/20	Bank Account B	Brad Davis and Arlene Davis
03/30/20	10214	1,500.00	COVID Hours March	Bank Account B	Brad Davis and Arlene Davis
03/30/20	10216	1,000.00	Salary April 1-16, 20	Bank Account B	Brad Davis and Arlene Davis
04/09/20	10217	1,365.25	COVID Response Hours 4/30/20	Bank Account B	Brad Davis and Arlene Davis
04/30/20	10218	1,120.00	Contract thru April 30th	Bank Account B	Brad Davis and Arlene Davis
04/30/20	10219	635.00	COVID Call Hours thru 5/15/20	Bank Account B	Brad Davis and Arlene Davis
05/10/20	10220	975.00	Contract Manager thru 5/15/20	Bank Account B	Brad Davis and Arlene Davis
05/10/20	10221	363.05	Printer, Ink, Paper, Supplies/office ~	(2) Bank Account B	Brad Davis and Arlene Davis
05/15/20	EFT (3)	1,375.00	Bill Paid-BRADFORD DAVIS Conf #1	(3) Bank Account B	N/A
05/21/20	10224	263.42	Printer & Supplies purchase	Bank Account B	Brad Davis and Arlene Davis
05/28/20	10226	825.00	Contract Manager thru 6/15/20	Bank Account B	Brad Davis and Arlene Davis
06/11/20	10229	975.00	Contracted wage thru 6/30/20	Bank Account B	Brad Davis and Arlene Davis
06/11/20	10230	837.63	Expense Reimbursed thru 6/30/20	Bank Account B	Brad Davis and Arlene Davis
06/26/20	10231	1,250.00	Contract labor thru 6/30/20	Bank Account B	Brad Davis and Arlene Davis
06/26/20	10233	750.00	COVID monitoring & Telework thru 6/30/20	Bank Account B	Brad Davis and Arlene Davis
06/26/20	10234	950.00	Contract wages through July 15, 20	Bank Account B	Brad Davis and Arlene Davis
07/11/20	10236	950.00	Contract of Services thru 7/15/20 & Expenses	Bank Account B	Brad Davis and Arlene Davis
07/27/20	10237	275.00	partial contract pay thru 7/31/20	Bank Account B	Brad Davis and Arlene Davis
08/20/20	10238	1,000.00	Contract wage thru 8/15/20	Bank Account B	Brad Davis and Arlene Davis
08/21/20	10239	1,000.00	Contract wage thru 8/30/20	Bank Account B	Brad Davis and Arlene Davis
09/10/20	EFT (3)	450.00	Bill Paid-BRADFORD DAVIS Conf #2	(3) Bank Account B	N/A
09/22/20	10243	750.00	Contract wage thru 9/15/20	Bank Account B	Brad Davis and Arlene Davis
09/28/20	EFT (3)	350.00	Bill Paid-BRADFORD DAVIS Conf #3	(3) Bank Account B	N/A
10/31/20	10244	350.00	Partial pay contract thru 9/30/20	Bank Account B	Brad Davis and Arlene Davis
11/20/20	10245	300.00	Election desk up/Doss	Bank Account B	Brad Davis and Arlene Davis
11/22/20	10246	700.00	Partial contract thru 10/15/20	Bank Account B	Brad Davis and Arlene Davis
12/03/20	10248	3,900.00	4 month Contract Back pay Sept-Dec 20	Bank Account B	Brad Davis and Arlene Davis
12/10/20	10249	650.00	Christmas/Yearly bonus	Bank Account B	Brad Davis and Arlene Davis
12/17/20	EFT (3)	1,275.00	Bill Paid-BRADFORD DAVIS Conf #4	(3) Bank Account B	N/A
12/22/20	EFT (3)	550.00	Bill Paid-BRADFORD DAVIS Conf #5	(3) Bank Account B	N/A
Total 2020		<u>33,584.35</u>			
01/04/21	EFT (3)	423.76	Bill Paid-BRADFORD DAVIS Conf #6	(3) Bank Account B	N/A
01/24/21	10252	1,235.50	Contract thru 1/15/21	Bank Account B	Brad Davis and Arlene Davis
01/31/21	10253	1,250.00	Contract Management Thru 1/31/21	Bank Account B	Brad Davis and Arlene Davis
02/05/21	10255	1,150.00	Contract thru 2/15/21	Bank Account B	Brad Davis and Arlene Davis
02/19/21	10257	750.00	Partial Contract thru 3/15/21	Bank Account B	Brad Davis and Arlene Davis
02/19/21	10258	750.00	Partial Contract thru 3/15/21	Bank Account B	Brad Davis and Arlene Davis
03/15/21	10259	750.00	Admin fees on Contract thru 3/31/21 partial pay	Bank Account B	Brad Davis and Arlene Davis
03/16/21	10260	750.00	Balance on Account for Contract fees 3/31/21	Bank Account B	Brad Davis and Arlene Davis
04/12/21	10263	1,500.00	Election Expense, Board work (4/15/21), Contract	Bank Account B	Brad Davis and Arlene Davis
05/03/21	10264	1,500.00	Contract labor thru 4/30/21 & Expenses	Bank Account B	Brad Davis and Arlene Davis

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05/03/21	10265	1,500.00	Contract thru 5/15/21 & expenses	Bank Account B	Brad Davis and Arlene Davis
05/11/21	10266	1,500.00	Contract labor thru 5/30/21	Bank Account B	Brad Davis and Arlene Davis
05/11/21	10267	850.00	partial pay Contract thru 6/15/21	Bank Account B	Brad Davis and Arlene Davis
05/26/21	10268	850.00	Contract labor thru 6/30/21	Bank Account B	Brad Davis and Arlene Davis
06/24/21	10271	1,500.00	contract thru 6/15~ & thru 7/15/21	(2) Bank Account B	Brad Davis and Arlene Davis
07/23/21	10272	975.00	Contract labor thru 7/31	Bank Account B	Brad Davis and Arlene Davis
08/15/21	10275	2,250.00	Contract labor Aug 1-31, 2021	Bank Account B	Brad Davis and Arlene Davis
08/27/21	10279	575.00	Contract thru 9/7/21	Bank Account B	Brad Davis and Arlene Davis
08/27/21	10280	575.00	~ contract thru 9/15/21	(2) Bank Account B	Brad Davis and Arlene Davis
09/04/21	10282	1,375.00	Contract labor thru 9/30/21 & office Supplies	Bank Account B	Brad Davis and Arlene Davis
09/04/21	10283	226.18	Walmart, officemax, Supplies~	(2) Bank Account B	Brad Davis and Arlene Davis
09/17/21	10284	433.26	Supplies, Expenses thru 10/31/21 (out of ~)	(2) Bank Account B	Brad Davis and Arlene Davis
09/17/21	10285	1,200.00	Contract Wage through 10/15/21	Bank Account B	Brad Davis and Arlene Davis
09/27/21	10286	600.00	contract balance thru 10/15/21	Bank Account B	Brad Davis and Arlene Davis
09/27/21	10287	600.00	partial Contract thru 10/31/21	Bank Account B	Brad Davis and Arlene Davis
10/01/21	10288	800.00	Remaining Balance Contract thru 10/31/21	Bank Account B	Brad Davis and Arlene Davis
10/07/21	10289	413.21	Expenses ~ Pay/Tax meeting	(2) Bank Account B	Brad Davis and Arlene Davis
10/13/21	10291	1,200.00	Contract ~ thru 11/15/21	(2) Bank Account B	Brad Davis and Arlene Davis
10/13/21	10292	600.00	1/2 Contract Balance Advance thru 11/30/21	Bank Account B	Brad Davis and Arlene Davis
10/25/21	10294	800.00	Remaining Bal Contract 11/15/21	Bank Account B	Brad Davis and Arlene Davis
10/25/21	10295	300.00	partial Balance Contract 11/30/21	Bank Account B	Brad Davis and Arlene Davis
11/17/21	10296	800.00	Balance on 11/30/21 Contract	Bank Account B	Brad Davis and Arlene Davis
11/17/21	10297	1,000.00	Advance on Contract thru 12/15/21	Bank Account B	Brad Davis and Arlene Davis
11/17/21	10298	500.00	partial Advance on 12/31/21 Contract	Bank Account B	Brad Davis and Arlene Davis
11/27/21	10299	875.00	Balance of Revenues thru 12/31/21	Bank Account B	Brad Davis and Arlene Davis
11/27/21	10300	1,225.00	(pay advance thru 1/15/22 ~ Contract) Brad Purchase/Expense	(2) Bank Account B	Brad Davis and Arlene Davis
11/27/21	10301	500.00	2021 year ~ End year Ret. Bonus	(2) Bank Account B	Brad Davis and Arlene Davis
12/07/21	10303	450.00	partial Contract pay thru (1/31/22)	Bank Account B	Brad Davis and Arlene Davis
12/07/21	10304	176.32	Election Expenses, office Supplies, fuel ~	(2) Bank Account B	Brad Davis and Arlene Davis
12/21/21	10307	700.00	Balance on 1/31/22 Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/22/21	10308	1,132.00	(Advance for 2/15/22 Contract Agreement)	Bank Account B	Brad Davis and Arlene Davis
Total 2021		<u>36,540.23</u>			
01/04/22	10309	1,150.00	2/28/22 pp contract labor	Bank Account B	Brad Davis and Arlene Davis
01/04/22	10310	585.00	partial pp 3/15, Expenses & ~	(2) Bank Account B	Brad Davis and Arlene Davis
01/18/22	10311	726.13	Bal PP (3/15/22) advance	Bank Account B	Brad Davis and Arlene Davis
01/18/22	10312	1,250.00	Full ~ PP 3/~22 per F. Meyer	(2) Bank Account B	Brad Davis and Arlene Davis
01/26/22	10315	876.13	Expense for event (Bal PP 3/31/22)	Bank Account B	Brad Davis and Arlene Davis
02/15/22	10319	973.62	March Bal Contract & Expense Partial PP 4/15/22	Bank Account B	Brad Davis and Arlene Davis
03/08/22	10321	132.50	Cup ~ of statements for ~@-SB(~)	(2) Bank Account B	Brad Davis and Arlene Davis
03/08/22	10322	950.00	(Contract) (labor) Balance pp 4/15 & partial 4/30 pp	Bank Account B	Brad Davis and Arlene Davis
04/22/22	10323	650.00	Balance pp 4/30/22 Contract labor	Bank Account B	Brad Davis and Arlene Davis
05/10/22	10324	1,250.00	month of May Contract labor	Bank Account B	Brad Davis and Arlene Davis
05/23/22	10325	650.00	Contract labor thru 6/15/22	Bank Account B	Brad Davis and Arlene Davis
07/06/22	10328	650.00	Contract wages thru 7/15/22	Bank Account B	Brad Davis and Arlene Davis
07/06/22	10329	650.00	Contract Wages thru 6/30/22	Bank Account B	Brad Davis and Arlene Davis
07/15/22	10330	650.00	Contract labor thru 7/15/22	Bank Account B	Brad Davis and Arlene Davis
07/30/22	10331	650.00	Contract labor thru 7/31/22	Bank Account B	Brad Davis and Arlene Davis
08/17/22	10332	650.00	Contract labor thru 8/15/22	Bank Account B	Brad Davis and Arlene Davis
08/17/22	10333	650.00	Contract labor thru 8/31/22	Bank Account B	Brad Davis and Arlene Davis
10/04/22	10335	650.00	Sept 1-15 contract Pay	Bank Account B	Brad Davis and Arlene Davis
10/04/22	10336	650.00	Sept 15-30 Contract Pay	Bank Account B	Brad Davis and Arlene Davis
10/31/22	10337	1,300.00	PP contract 10/1-10/31	Bank Account B	Brad Davis and Arlene Davis
11/15/22	10338	650.00	PP contract thru 11/15	Bank Account B	Brad Davis and Arlene Davis
11/30/22	10339	650.00	Contract labor thru 11-30-22	Bank Account B	Brad Davis and Arlene Davis
12/02/22	10340	650.00	Contract labor thru 12-15-22	Bank Account B	Brad Davis and Arlene Davis
12/16/22	10342	650.00	Contract labor 1-1-23 thru 1-15-23	Bank Account B	Brad Davis and Arlene Davis
12/16/22	10343	500.00	Yearly Bonus Funds	Bank Account B	Brad Davis and Arlene Davis
Total 2022		<u>18,793.38</u>			
01/20/23	10344	650.00	Contract labor thru 1-31-23	Bank Account B	Brad Davis and Arlene Davis
01/31/23	10347	650.00	Contract labor thru 2-15-23	Bank Account B	Brad Davis and Arlene Davis
02/09/23	10350	650.00	(Deposit) Contract labor thru 2-28-23	(2) Bank Account B	Brad Davis and Arlene Davis
02/27/23	10351	650.00	Contract thru 3-15-23	Bank Account B	Brad Davis and Arlene Davis
03/15/23	10352	650.00	Contract labor thru 3-31-23	Bank Account B	Brad Davis and Arlene Davis
03/15/23	10353	650.00	Contract labor thru 4-15-23	Bank Account B	Brad Davis and Arlene Davis

Appendix J  
 Naylor-Neelyville Ambulance District  
 Improper Payments to Director  
 January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
03/27/23	10354	650.00	Contract thru 4/30/23	Bank Account B	Brad Davis and Arlene Davis
04/07/23	10357	650.00	~ 2023 c. labor	(2) Bank Account B	Brad Davis and Arlene Davis
04/10/23	10355 (4)	650.00	May 2023 C. labor ~ #1	(2) Bank Account B	Brad Davis and Arlene Davis
06/14/23	10359	650.00	Deposit ~ for PP 6/1-6/15	(2) Bank Account B	Brad Davis and Arlene Davis
Total 2023		<u>6,500.00</u>			
	Total	<u><u>173,287.43</u></u>			

N/A Not applicable

- (1) The district had 2 bank accounts during the time period of our audit, so two sequences of check numbers are shown. We identify one account as Bank Account A and one account as Bank Account B in this appendix.
- (2) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.
- (3) EFT is an electronic funds transfer. The purpose of the transfer is as shown on the bank statement.
- (4) Check issued out of order.

Appendix K  
 Naylor-Neelyville Ambulance District  
 Improper Payments to Billing Clerk  
 January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
01/25/17	3627	450.00	Payroll Contracted Service 1-1-17>1/31/17	Bank Account A	Brad Davis and Arlene Davis
02/23/17	9976	900.00	February salary	Bank Account B	Brad Davis and Arlene Davis
03/13/17	9979	500.00	3/13/2017	Bank Account B	Brad Davis and Arlene Davis
04/03/17	9985	600.00	expenses on paper work	Bank Account B	Brad Davis and Arlene Davis
04/13/17	9987	600.00	Salary From This Contract thru 4/15/17	Bank Account B	Brad Davis and Arlene Davis
04/15/17	9990	9,850.00	Severance Package 20 Years	Bank Account B	Brad Davis and Arlene Davis
04/26/17	9997	525.00	Lawyer Work/Filing Fees 4/15-4/30	Bank Account B	Brad Davis and Arlene Davis
05/25/17	10001	1,200.00	May 2017 Monthly Payroll Contract work	Bank Account B	Brad Davis and Arlene Davis
06/14/17	10004	650.00	Contract Work/Expense	Bank Account B	Brad Davis and Arlene Davis
06/30/17	10009	600.00	Contract Work 2 Weeks + Expenses	Bank Account B	Brad Davis and Arlene Davis
07/15/17	10012	600.00	Contract labor through 7/15/17	Bank Account B	Brad Davis and Arlene Davis
07/31/17	10017	650.00	Salary 7/31/17	Bank Account B	Brad Davis and Arlene Davis
08/15/17	10022	600.00	wages thru 8/15/17	Bank Account B	Brad Davis and Arlene Davis
08/30/17	10027	600.00	wages thru 8/31/17	Bank Account B	Brad Davis and Arlene Davis
09/13/17	10032	600.00	Salary thru 9/15/17	Bank Account B	Brad Davis and Arlene Davis
09/26/17	10035	600.00	Contract labor, ~ thru 9/30/17	(2) Bank Account B	Brad Davis and Arlene Davis
10/11/17	10039	500.00	Contract labor 10/1-10/15	Bank Account B	Brad Davis and Arlene Davis
12/14/17	10046	650.00	Contract work Nov-Dec 20th	Bank Account B	Brad Davis and Arlene Davis
12/26/17	10052	600.00	Expenses ~ thru cy 12/31/17 Invoice Work	(2) Bank Account B	Brad Davis and Arlene Davis
Total of 2017		<u>21,275.00</u>			
01/10/18	10055	650.00	Contract Work thru 1/15/18	Bank Account B	Brad Davis and Arlene Davis
01/24/18	10061	650.00	Contract work thru 1/31/18	Bank Account B	Brad Davis and Arlene Davis
02/12/18	10064	650.00	2/1/18 - 2/16/18 Contract labor	Bank Account B	Brad Davis and Arlene Davis
02/26/18	10067	650.00	Contract thru 2/28/18	Bank Account B	Brad Davis and Arlene Davis
03/12/18	10070	700.00	pay period 3/15/18 Contract labor	Bank Account B	Brad Davis and Arlene Davis
03/26/18	10074	650.00	Contract labor thru 3/31/18	Bank Account B	Brad Davis and Arlene Davis
04/03/18	10077	850.00	Contract labor thru 4/15/18 & Supplies/~	(2) Bank Account B	Brad Davis and Arlene Davis
04/11/18	10079	600.00	Contract labor thru 4/30/18	Bank Account B	Brad Davis and Arlene Davis
04/25/18	10082	600.00	Contract labor thru 5/15/18	Bank Account B	Brad Davis and Arlene Davis
05/07/18	10086	650.00	Contract labor thru 5/20/18	Bank Account B	Brad Davis and Arlene Davis
05/23/18	10091	650.00	2nd Qtr Contract reimbursement & labor~	(2) Bank Account B	Brad Davis and Arlene Davis
06/12/18	10093	650.00	22-40 hours contract labor thru 6/15/18	Bank Account B	Brad Davis and Arlene Davis
06/20/18	10095	635.00	Contract labor and 2nd QTR Expense pkg	Bank Account B	Brad Davis and Arlene Davis
06/30/18	10099	350.00	Contract labor agreement	Bank Account B	Brad Davis and Arlene Davis
07/16/18	10102	650.00	Wages Contract ~ thru 7/31/18	(2) Bank Account B	Brad Davis and Arlene Davis
08/29/18	10107	350.00	Contract labor August 2018	Bank Account B	Brad Davis and Arlene Davis
09/21/18	10111	500.00	July, Aug, ~ Contract labor	(2) Bank Account B	Brad Davis and Arlene Davis
12/15/18	10121	750.00	Oct & Nov 2018 Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10122	750.00	Dec & January Contract wage	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10123	500.00	Yearly Christmas Bonus	Bank Account B	Brad Davis and Arlene Davis
Total of 2018		<u>12,435.00</u>			
01/01/19	10127	400.00	Calls, Attorney Correspondence 12/18-1/19	Bank Account B	Brad Davis and Arlene Davis
01/22/19	10132	650.00	Feb 2/15/19 Contract/lawyer ~	(2) Bank Account B	Brad Davis and Arlene Davis
01/31/19	10138	1,600.00	Contract labor thru 3/31/19	Bank Account B	Brad Davis and Arlene Davis
03/26/19	10143	400.00	Ozark Gas correspondence; lawyer & bills	Bank Account B	Brad Davis and Arlene Davis
04/04/19	10148	675.00	Contract labor thru 4/30/19 & Ozark Gas ~	(2) Bank Account B	Brad Davis and Arlene Davis
04/24/19	10152	850.00	Contract labor & Expense thru 5/15/19	Bank Account B	Brad Davis and Arlene Davis
05/08/19	10154	625.00	Contract thru 5/31/19	Bank Account B	Brad Davis and Arlene Davis
05/20/19	10156	725.00	June 15th contract labor	Bank Account B	Brad Davis and Arlene Davis
05/28/19	10159	850.00	Contract period 6/18-6/30	Bank Account B	Brad Davis and Arlene Davis
06/17/19	10161	900.00	Wage thru 7/15/19 (Contracted)	Bank Account B	Brad Davis and Arlene Davis
07/02/19	10163	900.00	Contract & Supplies thru 7/31/19	Bank Account B	Brad Davis and Arlene Davis
07/25/19	10168	875.00	Contract wage through 8/15/19	Bank Account B	Brad Davis and Arlene Davis
08/06/19	10170	600.00	Contract thru 8/30/19	Bank Account B	Brad Davis and Arlene Davis
08/21/19	10173	750.00	Contract thru 9/15/19	Bank Account B	Brad Davis and Arlene Davis
09/15/19	10178	400.00	Period Contract thru 9/15/19	Bank Account B	Brad Davis and Arlene Davis
12/07/19	10182	1,350.00	Back pay/~ lawyer work & Salary	(2) Bank Account B	Brad Davis and Arlene Davis
12/07/19	10187	350.00	Year End Bonus	Bank Account B	Brad Davis and Arlene Davis
12/19/19	10191	850.00	Contract thru 12/3/19 & Election Work	Bank Account B	Brad Davis and Arlene Davis

Appendix K  
 Naylor-Neelyville Ambulance District  
 Improper Payments to Billing Clerk  
 January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
12/31/19	10194	875.00	Board Member ~ & Contract	(2) Bank Account B	Brad Davis and Arlene Davis
Total 2019		<u>14,625.00</u>			
01/17/20	10197	775.00	(Contract thru 1/31/20 & Expenses)	Bank Account B	Brad Davis and Arlene Davis
01/30/20	10201	825.00	Contract work thru 2/15/20	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10206	650.00	Contract & Expenses thru PP 2/28/20	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10208	725.00	Contract & Exp thru 3/15/20 pp	Bank Account B	Brad Davis and Arlene Davis
03/01/20	10210	1,900.00	Last check thru 3/31/20 & Severance agreement	Bank Account B	Brad Davis and Arlene Davis
03/11/20	10213	875.00	(Back Pay missed Summer 2019)	Bank Account B	Brad Davis and Arlene Davis
03/30/20	10215	925.00	COVID Call & Response Hours	Bank Account B	Brad Davis and Arlene Davis
Total 2020		<u>6,675.00</u>			
	Total	<u><u>55,010.00</u></u>			

- (1) The district had 2 bank accounts during the time period of our audit, so two sequences of check numbers are shown. We identify one account as Bank Account A and one account as Bank Account B in this appendix.
- (2) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.



Appendix L  
 Naylor-Neelyville Ambulance District  
 Improper Payments to Board Secretary  
 January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
01/25/17	3628	300.00	PP 1/15/17-1/31/17	Bank Account A	Brad Davis and Arlene Davis
02/28/17	9977	600.00	February Salary	Bank Account B	Brad Davis and Arlene Davis
03/13/17	9980	300.00	PP 3/15/17	Bank Account B	Brad Davis and Arlene Davis
04/13/17	9988	300.00	Salary thru 4/15/17	Bank Account B	Brad Davis and Arlene Davis
04/15/17	9991	4,500.00	45+ years Severance Package	Bank Account B	Brad Davis and Arlene Davis
05/25/17	10002	600.00	May (month) payroll	Bank Account B	Brad Davis and Arlene Davis
06/14/17	10003	300.00	Payroll/Salary	Bank Account B	Brad Davis and Arlene Davis
06/30/17	10008	300.00	(Contract labor) 2 weeks	Bank Account B	Brad Davis and Arlene Davis
07/15/17	10011	300.00	Contract labor 7/15/17	Bank Account B	Brad Davis and Arlene Davis
07/31/17	10016	300.00	Salary	Bank Account B	Brad Davis and Arlene Davis
08/15/17	10023	300.00	Wages thru 8/15/17	Bank Account B	Brad Davis and Arlene Davis
08/31/17	10028	300.00	Wages thru 8/31/17	Bank Account B	Brad Davis and Arlene Davis
09/26/17	10037	200.00	September Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/14/17	10045	750.00	Election contract work/hours	Bank Account B	Brad Davis and Arlene Davis
Total for 2017		<u>9,350.00</u>			
01/10/18	10056	500.00	Contract labor /~	(2) Bank Account B	Brad Davis and Arlene Davis
02/12/18	10065	500.00	Contract labor thru 2/15/18	Bank Account B	Brad Davis and Arlene Davis
02/26/18	10068	350.00	Contract labor thru 2/28/18	Bank Account B	Brad Davis and Arlene Davis
03/12/18	10071	500.00	~Contract labor thru 3/15/18 and missed pay	(2) Bank Account B	Brad Davis and Arlene Davis
03/26/18	10075	450.00	Contract labor thru 3/31/18	Bank Account B	Brad Davis and Arlene Davis
04/25/18	10083	350.00	Contract labor thru 4/30/18	Bank Account B	Brad Davis and Arlene Davis
05/07/18	10087	300.00	Contract labor thru 5/15/18	Bank Account B	Brad Davis and Arlene Davis
05/23/18	10089	500.00	May Pay 2018 - Contract labor	Bank Account B	Brad Davis and Arlene Davis
06/13/18	10094	300.00	Contract service labor thru 6/15/18	Bank Account B	Brad Davis and Arlene Davis
06/30/18	10100	150.00	Contract labor agreement	Bank Account B	Brad Davis and Arlene Davis
07/16/18	10103	250.00	Wages Contracted thru 7/15/18	Bank Account B	Brad Davis and Arlene Davis
09/21/18	10112	200.00	April-Sept Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10124	600.00	December 2018 wages	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10125	300.00	Christmas Bonus/yearly	Bank Account B	Brad Davis and Arlene Davis
Total for 2018		<u>5,250.00</u>			
01/01/19	10128	400.00	Election Hours, Salary January	Bank Account B	Brad Davis and Arlene Davis
01/22/19	10133	550.00	Election hours, Expense, Contract 2/15/19	Bank Account B	Brad Davis and Arlene Davis
01/31/19	10137	1,200.00	Contract wages thru (Feb & March)	Bank Account B	Brad Davis and Arlene Davis
03/29/19	10142	600.00	Contract labor thru 4/15/19	Bank Account B	Brad Davis and Arlene Davis
07/02/19	10164	350.00	Contract labor thru 7/31/19	Bank Account B	Brad Davis and Arlene Davis
09/13/19	10176	150.00	Stamps & Contract thru 9/1/19	Bank Account B	Brad Davis and Arlene Davis
12/07/19	10185	750.00	Year End Bonus	Bank Account B	Brad Davis and Arlene Davis
Total for 2019		<u>4,000.00</u>			
01/30/20	10202	900.00	Wages thru 2/15/20 & Election Time	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10209	350.00	Contract Services thru 2/28/20 pp	Bank Account B	Brad Davis and Arlene Davis
05/21/20	10225	350.00	Secretary Duties through May 2020	Bank Account B	Brad Davis and Arlene Davis
12/10/20	10250	750.00	Contract for Election & Yearly BNS	Bank Account B	Brad Davis and Arlene Davis
Total for 2020		<u>2,350.00</u>			
Total		<u><u>20,950.00</u></u>			

- (1) The district had 2 bank accounts during the time period of our audit, so two sequences of check numbers are shown. We identify one account as Bank Account A and one account as Bank Account B in this appendix.
- (2) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.