

State of Minnesota
County of Hennepin

District Court
Fourth Judicial District

CCT	LIST CHARGE STATUTE ONLY	MOC	GOC	CTY ATTY FILE NO.	CONTROLLING AGENCY	CONTROL NO
1	609.52	T1061	X	13-0015	MN0270100	12006223
2	609.52	T1061	X			
3	609.52	T1061	X			
4	609.52	T1061	X			
5	609.52	T1061	X			
6	609.52	T1061	X			

COURT CASE NO. DATE FILED

☐ if more than 6 counts (see attached) ☐ if Domestic Assault as defined by MS 518B01, sub2a,b

State of Minnesota,

PLAINTIFF,

VS.

NAME: first, middle, last
WILLIAM FRANCIS CARROLL

DEFENDANT,

2398 HEATH AVE N
OAKDALE, MN 55128

☐ Amended ☐ Tab Charge Previously Filed

☐ SERIOUS FELONY
☒ FELONY
☐ GROSS MISDM DWI
☐ GROSS MISDM

☒ SUMMONS
☐ WARRANT
☐ ORDER OF DETENTION
☐ EXTRADITION

Date of Birth
7/18/47

MNCIS #: 27CR-
LE#: 12-26355
SILS ID: 732745
TRACK ID: 2611570

COMPLAINT

The Complainant, being duly sworn, makes complaint to the above-named Court and states that there is probable cause to believe that the Defendant committed the following offense(s). The complainant states that the following facts establish PROBABLE CAUSE:

Your complainant, Detective Cory Cardenas, is a detective with the Bloomington Police Department and has been employed there as a peace officer for more than sixteen years. Complainant has been investigating allegations that **WILLIAM FRANCIS CARROLL**, date of birth 7/18/47 and Cynthia Ann Rudiger, date of birth 8/18/44, financially exploited and swindled money from their former employer, Portable Sanitation Association International (PSAI). Complainant learned the facts set forth below during meetings and conversations with PSAI representatives, employees and others, including Defendant CARROLL, Cynthia Ann Rudiger and other witnesses. Complainant also reviewed numerous documents obtained in the investigation, including emails, spreadsheets, bank records, and other documents.

I. General Background of Defendant CARROLL, Cynthia Ann Rudiger and PSAI

Portable Sanitation Association International (PSAI) is a 501(c)(6) non-profit trade organization of portable sanitation companies. In 1990, PSAI hired Defendant Carroll as Executive Director of the company. Defendant Carroll's wife, Millicent Carroll, was hired by PSAI later on that year as an independent contractor-administrative assistant. Rudiger was hired as an employee for PSAI by Defendant Carroll in 2001 as a bookkeeper for PSAI. Defendant Carroll was entrusted with all of the financial affairs of the company, including directing the preparation of financial records and payroll by Co-defendant Rudiger. In the fall of 2011, another employee who had been terminated by Defendant Carroll, implied that there was corruption in the business. A payroll audit of PSAI revealed that over \$350,000 had been misappropriated from PSAI. Representatives of PSAI then made a report to

the Bloomington Police Department and this investigation was then commenced. Defendant CARROLL resigned and the employment of Cynthia Ann Rudiger and Millicent Carroll were terminated.

II. Defendant CARROLL and Cynthia Ann Rudiger's Scheme to Defraud and Steal from PSAI

Complainant met with representatives of PSAI at the Bloomington Police Department. PSAI officials provided documentation of financial transactions, usually in the form of "advance" that had been conducted by Defendant Carroll that purported to be on behalf of PSAI, but were actually for the benefit of Defendant Carroll. Those transactions were recorded with codes by the bookkeeper, Cynthia Ann Rudiger so that they appeared to be business related expenses or transactions on behalf of PSAI. As a result of the falsification of financial records by Rudiger, Defendant Carroll was able to conceal the theft of hundreds of thousands of dollars over multiple years. In addition, Defendant Carroll also authorized cash payments to Rudiger and concealed the thefts by directing Rudiger to code the cash payments usually as "Insurance" or "Payroll Adjustment." Complainant examined bank statements and other financial records in connection with PSAI and learned that funds had been stolen from PSAI by Defendant Carroll by ATM cash withdrawals, debit card withdrawals, bank withdrawals or credit card advances, and were then "coded" by Rudiger as a legitimate business transaction. The transactions were as follow:

A. JANUARY 1, 2009 through JUNE 30, 2009 (COUNT ONE)

<u>Date</u>	<u>Amount</u>	<u>Subject of Transaction</u>	<u>Fraudulent Code</u>
01/05/2009	\$1,500.00	William Carroll	Industry Promotions
01/15/2009	\$800.00	William Carroll	Industry Promotions
01/20/2009	\$800.00	William Carroll	Unknown - Split
01/27/2009	\$1,611.00	William Carroll	Industry Promotions
01/27/2009	\$1,070.00	William Carroll	Membership Promotions
02/02/2009	\$2,500.00	William Carroll	Unknown - Split
02/05/2009	\$500.00	Cynthia Rudiger	Insurance
02/10/2009	\$804.50	William Carroll	Industry Promotions
02/10/2009	\$704.50	William Carroll	Industry Promotions
02/16/2009	\$2,500.00	William Carroll	Exhibit Hall Rent
02/18/2009	\$1,500.00	William Carroll	Exhibit Hall Rent
02/19/2009	\$1,540.00	William Carroll	Industry Promotions
02/23/2009	\$604.00	William Carroll	Industry Promotions
02/23/2009	\$1,000.00	William Carroll	Unknown - Split
02/23/2009	\$500.00	Cynthia Rudiger	Insurance
03/04/2009	\$365.00	William Carroll	Unknown - Split
03/04/2009	\$800.00	William Carroll	Staff Expenses
03/04/2009	\$800.00	William Carroll	Staff Expenses
03/05/2009	\$2,500.00	William Carroll	Speaker
03/09/2009	\$1,500.00	William Carroll	Speaker
03/10/2009	\$800.00	William Carroll	Equip Lease & Maintenance
03/16/2009	\$2,500.00	William Carroll	Food Functions
03/16/2009	\$500.00	Cynthia Rudiger	Insurance
03/18/2009	\$1,600.00	William Carroll	Catalog Expense
03/19/2009	\$283.60	William Carroll	Board Meetings
03/21/2009	\$1,500.00	William Carroll	Special Event
03/23/2009	\$1,712.00	William Carroll	Special Event
03/28/2009	\$305.50	William Carroll	Board Meeting
03/30/2009	\$800.00	William Carroll	Industry Promotions
04/01/2009	\$2,500.00	William Carroll	Catalog Expense
04/02/2009	\$500.00	Cynthia Rudiger	Insurance
04/06/2009	\$800.00	William Carroll	Food Functions

<u>Date</u>	<u>Amount</u>	<u>Subject of Transaction</u>	<u>Fraudulent Code</u>
04/06/2009	\$800.00	William Carroll	Newsletter
04/08-09/09	\$2,116.50	William Carroll	Catalog Expense
04/08/2009	\$6,420.00	William Carroll	Industry Promotions
04/08-09/09	\$1,712.00	William Carroll	Food Functions
04/09/2009	\$856.00	William Carroll	Unknown - Split
04/20/2009	\$1,500.00	William Carroll	Industry Promotions
04/23/2009	\$1,000.00	William Carroll	Industry Promotions
04/24/2009	\$404.00	William Carroll	Board Meetings
04/24/2009	\$800.00	William Carroll	Advertising
04/24/2009	\$500.00	Cynthia Rudiger	Insurance
05/01/2009	\$1,800.00	William Carroll	Industry Promotions
05/08/2009	\$1,500.00	William Carroll	Unknown - Split
05/18/2009	\$304.50	William Carroll	Board Meetings
05/18/2009	\$304.50	William Carroll	Board Meetings
05/22/2009	\$1,000.00	William Carroll	Split - Unknown
05/22/2009	\$1,800.00	William Carroll	Unknown - Split
05/22/2009	\$500.00	Cynthia Rudiger	Unknown - Split
05/26/2009	\$1,070.00	Millicent Carroll	Unknown - Split
05/26/2009	\$2,140.00	Millicent Carroll	Newsletter
05/26/2009	\$1,070.00	Millicent Carroll	Industry Promotions
06/03/2009	\$1,009.00	William Carroll	Industry Promotions
06/05/2009	\$125.00	William Carroll	Membership Promotions
06/05/2009	\$1,610.50	William Carroll	Exhibit Hall Rent
06/15/2009	\$2,500.00	William Carroll	Food Functions
06/15/2009	\$1,500.00	William Carroll	Food Functions
06/15/2009	\$500.00	Cynthia Rudiger	Insurance
06/19/2009	\$800.00	William Carroll	Unknown - Split
06/19/2009	\$800.00	William Carroll	Unknown - Split
06/23/2009	\$800.00	William Carroll	Bank Fees/Misc
06/25/2009	\$1,011.00	William Carroll	Decorator
06/25/2009	\$505.50	William Carroll	Spouse Program
06/25/2009	\$1,070.00	Millicent Carroll	Unknown - Split
06/26/2009	\$500.00	Cynthia Rudiger	Payroll Adjustment
06/26/2009	\$2,500.00	William Carroll	Exhibit Hall Rent

PSAI representatives also noted that on January 5, 2009, Defendant authorized and paid "Bonus" payments to Millicent Carroll in the sum of \$4,000.00, and Cynthia Ann Rudiger in the sum of \$3,000.00. Defendant Carroll also gave himself, on January 5, 2009, a "Bonus" in the sum of \$10,400.00.

B. JULY 1, 2009 through DECEMBER 31, 2009 (COUNT TWO)

<u>Date</u>	<u>Amount</u>	<u>Subject of Transaction</u>	<u>Fraudulent Code</u>
07/01/2009	\$2,500.00	William Carroll	Food Functions
07/07/2009	\$1,600.00	William Carroll	Special Event
07/10/2009	\$1,500.00	William Carroll	Special Event
07/10/2009	\$500.00	Cynthia Rudiger	Payroll Adjustment
07/15/2009	\$1,200.00	William Carroll	Special Event
07/15/2009	\$1,500.00	William Carroll	Unknown - Split
07/15/2009	\$500.00	Cynthia Rudiger	Payroll Adjustment

07/24/2009	\$1,000.00	William Carroll	Special Event
07/27/2009	\$1,000.00	William Carroll	Reception
07/27/2009	\$1,000.00	William Carroll	Reception
07/27/2009	\$500.00	Cynthia Rudiger	Payroll Adjustment
07/30/2009	\$1,500.00	William Carroll	Reception
07/31/2009	\$500.00	Cynthia Rudiger	Payroll Adjustment
08/08/2009	\$1,011.00	William Carroll	Industry Promotions
08/31/2009	\$460.00	William Carroll	Insurance
09/02/2009	\$500.00	William Carroll	Advertising
09/02/2009	\$500.00	Cynthia Rudiger	Insurance
09/13/2009	\$1,924.50	William Carroll	Board Meetings
10/01/2009	\$500.00	Cynthia Rudiger	Staff Expenses
10/01/2009	\$800.00	William Carroll	Staff Expenses
10/03/2009	\$450.00	William Carroll	Unknown – Split
10/07/2009	\$1,000.00	William Carroll	Unknown – Split
10/07/2009	\$800.00	William Carroll	Decorator
10/08/2009	\$1,500.00	William Carroll	Decorator
10/08/2009	\$500.00	Cynthia Rudiger	Unknown - Split
10/12/2009	\$800.00	William Carroll	Reception
10/22/2009	\$1,500.00	William Carroll	Reception
10/22/2009	\$1,011.00	William Carroll	Reception
10/23/2009	\$300.00	Cynthia Rudiger	Reception
11/02/2009	\$950.00	William Carroll	Food Functions
11/13/2009	\$800.00	William Carroll	Food Functions
11/14/2009	\$900.00	William Carroll	Food Functions
11/16/2009	\$504.50	William Carroll	Food Functions
12/01/2009	\$500.00	Cynthia Rudiger	Special Event - Payroll Adjustment
12/01/2009	\$1,000.00	William Carroll	Food Functions
12/04/2009	\$805.50	William Carroll	Food Functions
12/12-13/09	\$1,513.50	William Carroll	Food Functions
12/15/2009	\$500.00	Cynthia Rudiger	Special Event – Payroll Adjustment
12/28/2009	\$500.00	William Carroll	Food Functions
12/28-29/09	\$185.50	Millicent Carroll	Food Functions

An examination of the records documenting the moneys embezzled by Defendant Carroll during 2009 reveals that over \$50,000 was taken in the form of cash and over \$30,000 was obtained by transactions at or immediately outside of a casino.

C. JANUARY 1, 2010 through JUNE 30, 2010 (COUNT THREE)

<u>Date</u>	<u>Amount</u>	<u>Subject of Transaction</u>	<u>Fraudulent Code</u>
01/11/2010	\$2,500.00	William Carroll	Unknown – Split
01/15/2010	\$500.00	Cynthia Rudiger	Insurance Adjustment
01/25/2010	\$480.00	William Carroll	Equip Lease and Maintenance
01/25/2010	\$520.00	William Carroll	Industry Promotions
02/16/2010	\$1,800.00	William Carroll	Industry Promotions
02/16/2010	\$500.00	Cynthia Rudiger	Insurance Adjustment
02/19/2010	\$1,511.50	William Carroll	Catalog Expense
02/19 & 22/2010	\$1,705.50	William Carroll	Industry Promo/Exhibit Hall Rental
02/20/2010	\$1,605.00	William Carroll	Industry Promo/Exhibit Hall Rental
02/20/2010	\$1,070.00	William Carroll	Equip. Lease & Maintenance
02/19/2010	\$406.62	William Carroll	Member Promotions

Date	Amount	Subject of Transaction	Fraudulent Code
02/22/2010	\$500.00	Cynthia Rudiger	Insurance Adjustment
02/26/2010	\$809.98	William Carroll	Member Promotions
02/27/2010	\$1,629.96	William Carroll	Industry Promotions
03/01/2010	\$500.00	Cynthia Rudiger	Insurance Adjustment
03/02/2010	\$500.00	Cynthia Rudiger	Insurance Adjustment
03/02/2010	\$2,500.00	William Carroll	Industry Promotions/Decorator
03/09/2010	\$1,722.00	William Carroll	Unknown – Split
03/09/2010	\$800.00	William Carroll	Staff Expenses
03/09/2010	\$400.00	Cynthia Rudiger	Staff Expenses
03/10/2010	\$2,568.00	William Carroll	Decorator/Exhibit Hall Rental
03/15/2010	\$2,800.00	William Carroll	Food Functions
03/15/2010	\$300.00	William Carroll	Bank Fees & Misc.
03/17/2010	\$505.50	William Carroll	Catalog Expense
03/17/2010	\$1,011.00	William Carroll	Certification
03/18/2010	\$500.00	Cynthia Rudiger	Insurance Adjustment
03/18/2010	\$2,500.00	William Carroll	Exhibit Hall Rental
03/22/2010	\$1,800.00	William Carroll	Industry Promotions
03/24/2010	\$1,007.50	William Carroll	Food Functions
03/26-27/10	\$2,422.50	William Carroll	Decorator/Exhibit Hall Rental
04/16/2010	\$595.00	William Carroll	Board Meeting
04/19/2010	\$500.00	Cynthia Rudiger	Newsletter/Payroll Adjustment
04/20/2010	\$1,975.00	William Carroll	Decorator and Reception
05/07/2010	\$1,506.00	William Carroll	Decorator
05/07/2010	\$207.00	William Carroll	Catalog Expenses
05/08/2010	\$800.00	William Carroll	Catalog Expenses
05/10/2010	\$300.00	Cynthia Rudiger	Insurance Adjustment
05/12/2010	\$800.00	William Carroll	Unknown – Split
05/13/2010	\$1,516.50	William Carroll	Advertising
05/13/2010	\$207.00	William Carroll	Catalog Expenses
05/14/2010	\$3,210.00	William Carroll	Food Functions
05/14/2010	\$300.00	Cynthia Rudiger	Insurance Adjustment
05/30/2010	\$502.00	William Carroll	Certification
06/03/2010	\$803.00	William Carroll	Unknown – Split
06/02/2010	\$1,156.20	William Carroll	Speaker
06/04/2010	\$2,500.00	William Carroll	Reception
06/13/2010	\$1,046.95	William Carroll	Insurance
06/14/2010	\$2,500.00	William Carroll	Special Event
06/14/2010	\$1,000.00	William Carroll	Reception
06/14/2010	\$652.88	William Carroll	Insurance
06/14/2010	\$2,000.00	William Carroll	Decorator
06/24/2010	\$300.00	William Carroll	Board Meeting
06/28/2010	\$2,500.00	William Carroll	Unknown – Split

PSAI representatives also noted that on January 5, 2010, Defendant authorized and paid “Bonus” payments to Millicent Carroll in the sum of \$5,000.00, and Cynthia Ann Rudiger in the sum of \$3,000.00. Defendant Carroll also gave himself a “Bonus,” on January 5, 2010, in the sum of \$10,000.00.

D. JULY 1, 2010 through DECEMBER 31, 2010 (COUNT FOUR)

<u>Date</u>	<u>Amount</u>	<u>Subject of Transaction</u>	<u>Fraudulent Code</u>
07/06/2010	\$500.00	William Carroll	Board Meeting
07/06/2010	\$875.00	William Carroll	Board Meeting
07/13/2010	\$205.50	Millicent Carroll	Website Expense
07/13/2010	\$856.00	Millicent Carroll	Unknown – Split
07/13/2010	\$642.00	Millicent Carroll	Newsletter
07/13/2010	\$856.00	Millicent Carroll	Accounting
07/19/2010	\$2,500.00	William Carroll	Special Event
07/22/2010	\$1,500.00	William Carroll	Board Meeting
07/22/2010	\$595.00	William Carroll	Board Meeting
08/08/2010	\$1,400.00	William Carroll	Unknown
08/12/2010	\$2,500.00	William Carroll	Unknown
08/20/2010	\$800.00	William Carroll	Unknown
08/26/2010	\$1,900.00	William Carroll	Unknown
09/03/2010	\$800.00	William Carroll	Board Meeting
09/03-04/10	\$3,813.00	William Carroll	Board Meeting
09/09/2010	\$296.25	William Carroll	Board Meeting
09/10/2010	\$298.86	William Carroll	Board Meeting
09/14/2010	\$460.00	William Carroll	Insurance
09/17/2010	\$505.50	William Carroll	Board Meeting
09/20/2010	\$1,600.00	William Carroll	Unknown – Split
09/24/2010	\$800.00	William Carroll	Newsletter
09/27/2010	\$800.00	William Carroll	Unknown – Split
09/27/2010	\$209.50	William Carroll	Website Expense
10/01/2010	\$404.50	William Carroll	Industry Promotion
10/04/2010	\$500.00	William Carroll	Industry Promotion
10/10/2010	\$1,411.00	William Carroll	Tours
10/18/2010	\$1,975.00	William Carroll	Industry Promotion
10/23&25/10	\$1,300.00	William Carroll	Unknown – Split
10/29/2010	\$1,575.00	William Carroll	Industry Promotion
10/29/2010	\$1,225.00	William Carroll	Industry Promotion
10/29/2010	\$505.50	William Carroll	Food Functions
11/01/2010	\$400.00	Cynthia Rudiger	Staff Expenses
11/03/2010	\$318.19	Cynthia Rudiger	Staff Expenses
11/05/2010	\$500.00	William Carroll	Food Functions
11/06/2010	\$2,700.00	William Carroll	Reception
11/10/2010	\$1,800.00	William Carroll	Cash Give-Aways
11/10/2010	\$300.00	William Carroll	Bank Fees & Misc
11/28/2010	\$500.00	William Carroll	Board Meeting
11/29/2010	\$1,400.00	William Carroll	Unknown – Split
12/03/2010	\$500.00	William Carroll	Accounting
12/14/2010	\$2,500.00	William Carroll	Board Meeting
12/16/2010	\$1,716.50	William Carroll	Board Meeting
12/21-22/10	\$3,317.50	William Carroll	Unknown – Split
12/22/2010	\$3,600.00	William Carroll	Board Meeting

An examination of the records documenting the monies embezzled by Defendant Carroll during 2010 reveals that over \$70,000 was taken in the form of cash and over \$38,000 was obtained by transactions at or immediately outside of a casino.

E. JANUARY 1, 2011 through JUNE 3, 2011 (COUNT FIVE)

Date	Amount	Subject of Transaction	Fraudulent Code
01/19/2011	\$800.00	William Carroll	Industry Promotions
01/19/2011	\$1,000.00	William Carroll	Industry Promotions
01/27/2011	\$800.00	William Carroll	Food Functions
01/27/2011	\$2,500.00	William Carroll	Food Functions
01/31/2011	\$580.00	William Carroll	Equip. Lease & Maintenance
02/03/2011	\$2,500.00	William Carroll	Food Functions
02/03/2011	\$505.50	William Carroll	Food Functions
02/09/2011	\$505.50	William Carroll	Food Functions
02/10/2011	\$640.00	William Carroll	Food Functions
02/22/2011	\$2,000.00	William Carroll	Catalog Expense
02/23/2011	\$1,611.00	William Carroll	Catalog Expense
02/24/2011	\$1,070.00	William Carroll	Food Functions
03/01/2011	\$505.50	William Carroll	Member Promotions
03/02/2011	\$1,014.98	William Carroll	Member Promotions
03/02/2011	\$507.49	William Carroll	Food Functions
03/05/2011	\$1,729.96	William Carroll	Food Functions
03/09/2011	\$800.00	William Carroll	Staff Expenses
03/09/2011	\$675.00	Cynthia Rudiger	Unknown – Split
03/16/2011	\$1,000.00	William Carroll	Industry Promotions
03/17/2010	\$1,711.00	William Carroll	Unknown – Split
03/17-18/10	\$5,350.00	William Carroll	Unknown – Split
03/23/2011	\$300.00	William Carroll	Unknown – Split
03/26/2011	\$800.00	William Carroll	Unknown – Split
04/04/2011	\$2,500.00	William Carroll	Reception
04/04/2011	\$2,500.00	William Carroll	Reception
04/08/2011	\$500.00	William Carroll	Board Meeting
04/12/2011	\$505.00	William Carroll	Board Meeting
04/12/2011	\$505.00	William Carroll	Catalog Expense
04/15/2011	\$2,000.00	William Carroll	Reception
04/15/2011	\$2,100.00	William Carroll	Reception
04/15/2011	\$2,500.00	William Carroll	Decorator
04/16/2011	\$1,611.00	William Carroll	Guard Service
04/16-17/11	\$5,350.00	William Carroll	Exhibit Hall Rental
05/02/2011	\$3,800.00	William Carroll	Unknown – Split
05/02/2011	\$2,000.00	William Carroll	Travel/Board Meetingh
05/06/2011	\$1,000.00	William Carroll	Industry Promotion
05/16/2011	\$500.00	William Carroll	Equip Lease & Maintenance
05/17/2011	\$305.00	William Carroll	Board Meeting
05/24/2011	\$500.00	William Carroll	Board Meeting
05/31/2011	\$500.00	William Carroll	Newsletter
06/01/2011	\$1,800.00	William Carroll	Unknown – Split
06/06/2011	\$505.50	William Carroll	Board Meeting
06/08/2011	\$505.50	William Carroll	Board Meeting
06/08/2011	\$2,800.00	William Carroll	Unknown – Split
06/15/2011	\$500.00	William Carroll	Industry Promotions
06/24/2011	\$1,500.00	William Carroll	Unknown – Split
06/29/2011	\$1,611.00	William Carroll	Board Meeting
06/29-30/11	\$1,819.00	William Carroll	Industry Promotions.

PSAI representatives also noted that on January 4, 2011, Defendant authorized and paid "Bonus" payments to Millicent Carroll in the sum of \$4,000.00, and Cynthia Ann Rudiger in the sum of \$3,000.00. Defendant Carroll also gave himself a "Bonus," on January 4, 2011, in the sum of \$5,000.00.

F. JULY 1, 2011 through DECEMBER 31, 2011 (COUNT SIX)

<u>Date</u>	<u>Amount</u>	<u>Subject of Transaction</u>	<u>Fraudulent Code</u>
07/06/2011	\$2,500.00	William Carroll	Decorator
07/11/2011	\$800.00	William Carroll	Decorator
07/11/2011	\$2,500.00	William Carroll	Exhibit Hall Rental
07/15/2011	\$2,500.00	William Carroll	Exhibit Hall Rental
07/22/2011	\$805.50	William Carroll	Equip. Lease & Maintenance
07/26/2011	\$1,722.00	William Carroll	Unknown – Split
07/27/2011	\$1,926.00	William Carroll	Board Meeting
07/29/2011	\$3,000.00	Cynthia Rudiger	Unknown – Split
08/01/2011	\$1,800.00	William Carroll	Board Meeting
08/01/2011	\$500.00	William Carroll	Bank Fees & Misc
08/10/2011	\$1,400.00	William Carroll	Advertising
08/10/2011	\$2,500.00	William Carroll	Advertising
08/11/2011	\$500.00	William Carroll	Advertising
08/15/2011	\$505.50	William Carroll	Advertising
08/15/2011	\$1,216.50	William Carroll	Advertising
08/15/2011	\$500.00	William Carroll	Advertising
08/15/2011	\$3,800.00	William Carroll	Advertising
08/19/2011	\$500.00	William Carroll	Advertising
09/01/2011	\$2,900.00	William Carroll	Speaker
09/02/2011	\$460.00	William Carroll	Insurance
09/03/2011	\$505.50	William Carroll	Unknown – Split
09/08/2011	\$1,600.00	William Carroll	Unknown – Split
09/10/2011	\$1,722.00	William Carroll	Board Meeting
09/14/2010	\$1,724.00	William Carroll	Board Meeting
09/15/2011	\$305.50	William Carroll	Industry Promotions
09/16/2011	\$500.00	William Carroll	Speaker
09/21/2011	\$1,424.50	William Carroll	Unknown – Split
09/22/2011	\$3,500.00	William Carroll	Speaker
10/05/2011	\$400.00	William Carroll	Staff Expenses
10/05/2011	\$400.00	Cynthia Rudiger	Staff Expenses
10/31/2011	\$2,100.00	William Carroll	Unknown – Split

An examination of the records documenting the monies embezzled by Defendant Carroll during 2011 reveals that over \$30,000 was taken in the form of cash and over \$32,000 was obtained by transactions at or immediately outside of a casino.

III. CYNTHIA RUDIGER'S Statement

On August 14, 2012, Cynthia Rudiger voluntarily appeared at the Bloomington Police Department with her attorney. After being informed of the nature of the investigation, Rudiger said that she wanted to consult with her attorney before deciding whether or not to give a statement.

On August 28, 2012, Rudiger voluntarily returned to the police department, again accompanied by her attorney. Rudiger told the officer that she was aware of the "cash advances" that Carroll was taking and coded those transactions at his direction. Rudiger claimed that she thought it was okay because Carroll was paying the money

back. Rudiger admitted that she was worried about Carroll's gambling problem, but did not think he was using company money.

Rudiger was asked about the checks that she received coded under "Insurance." Rudiger acknowledged receiving the checks but thought they were justified as she hadn't had an increase in salary. Rudiger admitted that she did not report those checks as income on her taxes for 2009 through 2011. Rudiger said that she did not believe that Millicent Carroll was aware of the extent of her husband's gambling problem. Rudiger said that Millicent Carroll's responsibilities did not include any of the financial aspects of PSAI. Rudiger said that she had no knowledge of and had not seen Millicent Carroll use company cards for anything other than legitimate business purposes.

IV. DEFENDANT CARROLL's Statement

On August 27, 2012, Defendant Carroll was interviewed at the Bloomington Police Department after he was advised of his rights pursuant to the *Miranda* decision. Defendant Carroll waived his rights and agreed to speak to Complainant. Complainant informed Defendant Carroll that he wanted to ask him questions about misappropriation of funds from PSAI for the years of 2009, 2010 and 2011. Defendant Carroll admitted that he had taken cash "advances." When confronted about Rudiger's knowledge of the number of cash advances that he was taking and doing so at casinos, Defendant Carroll admitted that Rudiger "knew his background." Defendant Carroll said that he directed her to code the improper transactions so that they would appear legitimate to the accounting firm. Defendant also admitted that he authorized cash payments to Rudiger under the guise of reimbursing her costs for health insurance. Defendant admitted that the payments were not reported as income to the IRS. Defendant admitted that most of the cash that he took from PSAI was for gambling and alcohol. Defendant also said that he also used his wife's company debit card and that she had nothing to do with using any credit/debit cards fraudulently at any time.

An examination of the records documenting the monies embezzled by Defendant Carroll and Rudiger reveals that the sums received by Rudiger for "Insurance" or "Insurance Adjustment" had no correlation to payroll dates or payroll deductions for payments for health insurance. Records also revealed that Defendant Carroll had made some efforts to return some of the money, but the repayments were a fraction of the amounts stolen. PSAI representatives noticed that the thefts dropped dramatically when the fourth employee was fired and had made mention that there was corruption in the company.

V. MILLICENT CARROLL's Statement

On August 27, 2012, Millicent Carroll was interviewed at the Bloomington Police Department after being advised of her rights pursuant to the *Miranda* decision. Millicent Carroll waived her rights and agreed to talk to Complainant about the investigation. She acknowledged working at PSAI in Industry Regulatory Standards and said she had no knowledge of or participation in the financials of the company. She said that she had access to credit/debit cards as part of her employment, but denied ever using those cards for personal use, or at a casino. Millicent Carroll said that she knew that her husband liked to drink and gamble, but was unaware that he was using company cards or cash to fund his gambling and drinking. Millicent Carroll told Complainant that she had been at casinos with her husband but denied ever taking or using a company credit or debit card. She told Complainant that she thought her husband was using their money to gamble as they are completely broke and facing foreclosure on their home.

OFFENSE

COUNT 1: THEFT BY SWINDLE OVER \$35,000 (AGGREGATED) (FELONY)
MINN. STAT. § 609.52, SUBD. 2(4), SUBD. 3(1), 3(5); 609.05
PENALTY: 0-20 YEARS AND/OR \$100,000

That on or about January 1, 2009 through June 30, 2009, in Hennepin County, Minnesota, **WILLIAM FRANCIS CARROLL**, date of birth 7/18/47, Defendant herein, acting alone or intentionally aiding, advising, hiring, counseling or conspiring with Cynthia Ann Rudiger, obtained property or services of a value in excess of Thirty-five Thousand Dollars (\$35,000), from Portable Sanitation Association International (PSAI), by swindling PSAI using artifice, trick, device or other means.

COUNT 2: THEFT BY SWINDLE OVER \$35,000 (AGGREGATED) (FELONY)
MINN. STAT. § 609.52, SUBD. 2(4), SUBD. 3(1), 3(5); 609.05
PENALTY: 0-20 YEARS AND/OR \$100,000

That on or about July 1, 2009 through December 31, 2009, in Hennepin County, Minnesota, **WILLIAM FRANCIS CARROLL**, date of birth 7/18/47, Defendant herein, acting alone or intentionally aiding, advising, hiring, counseling or conspiring with Cynthia Ann Rudiger, obtained property or services of a value in excess of Thirty-five Thousand Dollars (\$35,000), from Portable Sanitation Association International (PSAI), by swindling PSAI using artifice, trick, device or other means.

COUNT 3: THEFT BY SWINDLE OVER \$35,000 (AGGREGATED) (FELONY)
MINN. STAT. § 609.52, SUBD. 2(4), SUBD. 3(1), 3(5); 609.05
PENALTY: 0-20 YEARS AND/OR \$100,000

That on or about January 1, 2010 through June 30, 2010, in Hennepin County, Minnesota, **WILLIAM FRANCIS CARROLL**, date of birth 7/18/47, Defendant herein, acting alone or intentionally aiding, advising, hiring, counseling or conspiring with Cynthia Ann Rudiger, obtained property or services of a value in excess of Thirty-five Thousand Dollars (\$35,000), from Portable Sanitation Association International (PSAI), by swindling PSAI using artifice, trick, device or other means.

COUNT 4 THEFT BY SWINDLE OVER \$35,000 (AGGREGATED) (FELONY)
MINN. STAT. § 609.52, SUBD. 2(4), SUBD. 3(1), 3(5); 609.05
PENALTY: 0-20 YEARS AND/OR \$100,000

That on or about July 1, 2010 through December 31, 2010, in Hennepin County, Minnesota, **WILLIAM FRANCIS CARROLL**, date of birth 7/18/47, Defendant herein, acting alone or intentionally aiding, advising, hiring, counseling or conspiring with Cynthia Ann Rudiger, obtained property or services of a value in excess of Thirty-five Thousand Dollars (\$35,000), from Portable Sanitation Association International (PSAI), by swindling PSAI using artifice, trick, device or other means.

COMPLAINT SUPPLEMENT

CCT	SECTION/Subdivision	M.O.C.	GOC

OFFENSE

COUNT 5: THEFT BY SWINDLE OVER \$35,000 (AGGREGATED) (FELONY)
 MINN. STAT. § 609.52, SUBD. 2(4), SUBD. 3(1), 3(5); 609.05
 PENALTY: 0-20 YEARS AND/OR \$100,000

That on or about January 1, 2011 through June 30, 2011, in Hennepin County, Minnesota, **WILLIAM FRANCIS CARROLL**, date of birth 7/18/47, defendant herein, acting alone or intentionally aiding, advising, hiring, counseling or conspiring with Cynthia Ann Rudiger, obtained property or services of a value in excess of Thirty-five Thousand Dollars (\$35,000), from Portable Sanitation Association International (PSAI), by swindling PSAI using artifice, trick, device or other means.

COUNT 6: THEFT BY SWINDLE OVER \$35,000 (AGGREGATED) (FELONY)
 MINN. STAT. § 609.52, SUBD. 2(4), SUBD. 3(1), 3(5); 609.05
 PENALTY: 0-20 YEARS AND/OR \$100,000

That on or about July 1, 2011 through December 31, 2011, in Hennepin County, Minnesota, **WILLIAM FRANCIS CARROLL**, date of birth 7/18/47, Defendant herein, acting alone or intentionally aiding, advising, hiring, counseling or conspiring with Cynthia Ann Rudiger, obtained property or services of a value in excess of Thirty-five Thousand Dollars (\$35,000), from Portable Sanitation Association International (PSAI), by swindling PSAI using artifice, trick, device or other means.

NOTICE: You must appear for every court hearing on this charge. A failure to appear for court on this charge is a criminal offense and may be punished as provided in Minn. Stat. § 609.49.

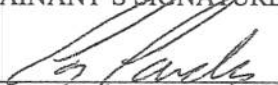
THEREFORE, Complainant requests that said Defendant, subject to bail or conditions of release be:

- 1) *arrested or that other lawful steps be taken to obtain defendant's appearance in court; or*
 - 2) *detained, if already in custody, pending further proceedings;*
- and that said Defendant otherwise be dealt with according to law.*

COMPLAINANT'S NAME:

Cory Cardenas

COMPLAINANT'S SIGNATURE:

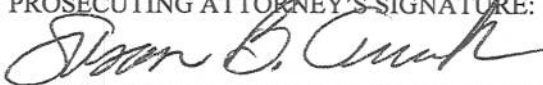


Being duly authorized to prosecute the offense(s) charged, I hereby approve this Complaint.

DATE:

jj

PROSECUTING ATTORNEY'S SIGNATURE:



PROSECUTING ATTORNEY:

NAME/TITLE:

SUSAN B CRUMB (148246)
Assistant County Attorney

ADDRESS/TELEPHONE:

C2100 Government Center, Minneapolis, MN 55487
Telephone: 612-348-5612