

IN THE CIRCUIT COURT OF CHRISTIAN COUNTY, MISSOURI  
Associate Division II

STATE OF MISSOURI, )  
Plaintiff, )

vs. )

PATRICK ALAN AYRES )  
Defendant. )

Case No. 09NF-CR00822

OCN:  
PA File No. 043016648

State of Missouri )  
County of Christian ) ss.

FELONY COMPLAINT

COMES NOW the Prosecuting Attorney of the County of Christian, State of Missouri, being duly sworn upon oath, upon information and belief, and states that there is probable cause to believe that the accused committed the following:

COUNT I

The Prosecuting Attorney of the County of Christian, State of Missouri, charges the defendant, in violation of Section 570.030, RSMo, committed the class B felony of stealing, punishable upon conviction under Sections 558.011, RSMo, in that on or between January 1st, 2005 and November 25th, 2008, in the County of Christian, State of Missouri, the defendant appropriated U. S. Currency of a value of at least twenty-five thousand dollars, which property was in the charge of Sport Boats USA, and the defendant appropriated such property without the consent of Sports Boats USA and with the purpose to deprive it thereof.

Charge Code: 15018 99 0

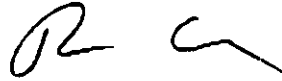
The facts that form the basis for this information and belief are contained in the attached probable cause statement concerning this matter, which statement is made a part hereof and is submitted herewith as a basis upon which this court may find the existence of probable cause of the warrant.

Wherefore, the Prosecuting Attorney prays that an arrest warrant be issued as provided by law.

F I L E D  
APR 22 2009

ASSOCIATE DIVISION 2  
& PROBATE DIVISION

RON CLEEK  
Prosecuting Attorney of the County of  
Christian, State of Missouri, by

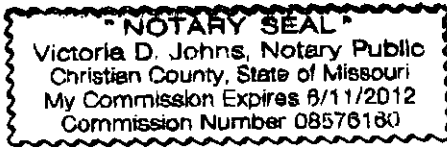


Ron Cleek  
Prosecuting Attorney  
County of Christian, State of Missouri  
Missouri Bar # 35069

Subscribe and sworn before me this 22<sup>nd</sup> day of April, 2009

*Victoria D Johns*  
Notary Public

My Commission Expires:



SEE ATTACHED WITNESS LIST

**F I L E D**  
APR 22 2009

ASSOCIATE DIVISION 2  
& PROBATE DIVISION

IN THE CIRCUIT COURT OF CHRISTIAN COUNTY, MISSOURI  
Associate Division II

STATE OF MISSOURI

Plaintiff,

Vs.

Ayres, Patrick Alan  
P.O. Box 3  
Highlandville, Mo. 65669

Case No. 09-0100304

OCN:  
DOB: 07-09-60  
SSN: [REDACTED]  
Charge Code:  
1501899.0

PROBABLE CAUSE STATEMENT

FELONY

Date: 04/03/09

I, Thomas L. Rouslet, a law enforcement officer, knowing that false statements made herein are punishable by law, state that I have probable cause to believe that, Patrick Alan Ayres, committed one or more of the following criminal offenses on or about the 1st day of January, 2005, through the 25th day of November, 2008, at or near 5801 N. 21st St., Ozark, Christian County, Missouri:

**Class B Felony of Stealing (more than \$25,000) 570.030**

Those facts supporting this belief that are true based upon the information gained by my investigation are as follows:

In November of 2008, Kirkpatrick, Phillips and Miller, a Certified Public Accountant firm, hereafter referred to as KPM, was contacted by the owners of Sport Boats USA, in Ozark, in reference to misappropriation of funds. The owner of Sport Boats, USA, a Shirley Williams reported to KPM that it appeared that the company's service manager, Patrick Ayres, had been misapplying warranty payments to customer's accounts.

KPM staff met with Shirley Williams and conducted an investigation into the misappropriation. A summary of their findings is as follows: Sport Boats, USA, hereafter referred to as SBU SA, was contacted by a customer regarding an extended service warranty contract. The customer indicated he had been contacted by the warranty company regarding a claim that had been paid on his behalf. The customer received copies of the work order estimates from the warranty company and realized that his name had been forged and proceeded to discuss the matter with Shirley Williams.

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ASSOCIATE DIVISION 2  
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After discussions with this customer, Ms. Williams and her staff began investigating other extended warranty payments that had been received by the company and noted that warranty checks received for benefit of a customer were often applied to another customer's account. Ms. Williams then contacted KPM to discuss these issues.

KPM began their investigation by reviewing copies of checks from warranty companies and comparing these checks to customer receipts. KPM noted that the name on the warranty check did not agree with the customer name on the account the payment was applied to. The total of these checks investigated to date total \$16,540.42. Based on discussions with Ms. Williams, and other SBUSA employees, KPM determined that Patrick Ayres was responsible for filing the extended warranty service claims. Ayres received the warranty claims checks from the mail and then informed the cashier how the payments were to be applied.

On November 25, 2008, KPM met with Patrick Ayres to discuss the irregularities in the posting of extended warranty claims. Ayres admitted that he had been misapplying extended warranty claims for a few years. Ayres stated that in some cases fraudulent claims were filed in order to keep SBUSA customers happy for the work the technicians had performed that was faulty. In other instances, fraudulent warranty claims were filed in order to hide money that Ayres misappropriated from customers or from SBUSA.

After several discussions with Ayres, as well as other SBUSA employees, KPM determined, and Ayres admitted, that he had committed other inappropriate business dealings to his personal benefit and to the detriment of SBUSA. These dealings included the sales of boats, motors and parts to customers for cash which Ayres retained for his use, and the direct theft of SBUSA assets. Ayres also created fictitious companies that received payments from SBUSA for the purchase of nonexistent parts.

In addition to his verbal admission of theft, Ayres gave a written and notarized statement of his guilt, to Larry Ellison and Julie Wagner, who are forensic accountants for KPM. KPM has documented their investigation in an extensive report which was supplied to the Ozark Police Department. KPM's investigation is still ongoing and the amount of money and property stolen, or misappropriated, by Ayres may increase from what was initially discovered.

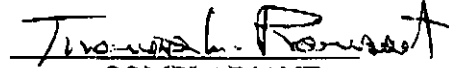
As of December 20, 2008, the misappropriation loss uncovered by KPM is as follows:

\$16,540.00 in misapplied warranty payments  
\$57,829.00 in customer accounts  
\$10,200.00 in cash from boat and parts sales  
\$93,635.00 in payments to fictitious vendors  
\$14,611.00 in questionable customer account balances

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ASSOCIATE DIVISION 2  
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The above figures total \$192,815.00 in Gross Unrecovered Theft Loss as determined by KPM's forensic accountants, and that number may increase as the investigation by KPM continues.



COMPLAINANT

Capt. Thomas L. Rousset, #307  
Ozark Police Department