

FILED
01-19-2023
Sauk County WI
Circuit Court
2023CF000027

STATE OF WISCONSIN	CIRCUIT COURT	SAUK COUNTY
STATE OF WISCONSIN Plaintiff,	Assigned DA/ADA: JOSHUA M ANDREASEN DA Case #: 2022JU001329 ATN:	
vs.	Court Case 2023 -CF -	
BRITTANY L SYVRUD E8595 QUARRY RD ROCK SPRINGS, WI 53961 DOB: 09/03/1986 Sex/Race: F/ Alias:	CRIMINAL COMPLAINT	<i>For Official Use</i>
Defendant.		

Your complainant, having been first duly sworn, on oath, states that:

Count 1: THEFT - BUSINESS SETTING (> \$5000 - \$10,000)

The above-named defendant on or between January 4, 2021 and January 4, 2022, in the Town of Excelsior, Sauk County, Wisconsin, by virtue of her employment, having possession of money of another, did retain possession of such money without the owner's consent, contrary to the defendant's authority, and with intent to convert said property to her own use, contrary to sec. 943.20(1)(b)&(3)(bm), 939.50(3)(h) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

Count 2: MISCONDUCT/OFFICE-FRAUD/RECORD/STATEMENT

The above-named defendant on or between January 4, 2021 and January 4, 2022, in the Town of Excelsior, Sauk County, Wisconsin, in the employee's capacity as such employee, does an act with the employee knows is in excess of the employee's lawful authority or which the employee knows is forbidden by law to do in the employee's official capacity, contrary to sec. 946.12(4), 939.50(3)(i) Wis. Stats., a Class I Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than three (3) years and six (6) months, or both.

PROBABLE CAUSE:

Your complainant makes this complaint upon the investigation and report of Special Agent Steven Kosmosky of the WI Department of Revenue and the Sauk County Sherriff's Department.

On May 5, 2022, Special Agent Komosky reviewed a lead that indicated that Brittany L Syvrud (09/03/86), the treasurer for Town of Excelsior, had deposited checks that had the appearance of property tax payments for the Town of Excelsior residents, into her personal credit union account.

On June 1, 2022, Special Agent Komosky received records from Heritage Credit Union for Syvrud's account. The financial records showed that three checks were deposited in the amount of \$3,160.52, \$2,700.95, and \$2,202.04 with memo entries about property taxes. These checks were deposited into Syvrud's account on 1/4/21 and 1/8/21, and 1/4/2022.

Special Agent Komosky interviewed MEM, who had provided the check with the amount of \$2700.95 and the memo "Taxes pd in full." Special Agent Komosky showed MEM a copy of that check and she recognized it as the property tax payment of her property. She specifically indicated that she did not give Syvrud permission to use those funds or place them into her personal account. She further stated she didn't have any problems with her 2020 property tax payment as there were no delinquent or late notices.

On September 16, 2022, Special Agent Komosky interviewed PMA, who had provided the check in the amount of \$3160.52 with the memo "Property Tax." Special Agent Komosky showed PMA an image of that check and she recognized it as the property tax payment of her property. She specifically indicated that she did not give Syvrud permission to use those funds or place them into her personal account. She further stated she didn't have any problems with her 2020 property tax payment as there were no delinquent or late notices.

On September 26, 2022, Special Agent Komosky interviewed MAN, who had provided a check in the amount of \$2,202.04 with the memo "property taxes 2021." Special Agent Komosky showed MAN a copy of that check and she recognized it as the property tax payment of her property. She specifically indicated that she did not give Syvrud permission to use those funds or place them into her personal account. She further stated she didn't have any problems with her 2020 property tax payment as there were no delinquent or late notices.

Following all the interviews with the checks in question, Special Agent Komosky interviewed Syvrud on October 3, 2022. Over the course of the interview, Syvrud explained she and her significant other had a substantial amount of debt and some loans were in some sort of collections status. Special Agent Komosky showed Syvrud copies of the three checks as indicated above and asked what was going on with those deposits. Syvrud hesitated and said something to the effect of "I don't know that I should answer that." Special Agent Komosky explained that he had reviewed her account records and didn't see that the money was returned. Special Agent Komosky also explained that he was aware of other attempted deposits that were stopped by her financial institution. Special Agent Komosky asked again if she had an explanation for the deposits. Syvrud stated "I'm not comfortable answering that."

Special Agent Komosky explained that this was the opportunity for Syvrud to take responsibility for her actions and own up to her mistake. Syvrud admitted that she took the checks out of her perceived financial need. She stated the three checks were all she stole. Special Agent Komosky explained that when he found the receipts for the stolen property tax payments that there was no indication that any of these accounts were delinquent. Syvrud confirmed that she manipulated the Town's RMS, specifically, the "receipts in" to reflect that the payment had been received. Syvrud further explained that she would process the property tax payments in batches of 300 or so. She would manipulate the amount of the deposits to cover for the theft. She confirmed that the taxpayers were not affected by her actions, only the town was victimized. Syvrud stated that nobody else knew about the thefts.

Based on the foregoing, the complainant believes this complaint to be true and correct.

Subscribed and sworn to before me on 01/19/23

Electronically Signed By:
JOSHUA M ANDREASEN
Assistant District Attorney
State Bar #: 1112890

Electronically Signed By:
M. Ederer #9723
Complainant