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NEWS RELEASE

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FOR RELEASE October 3, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of the Girls' Tennis and Boys' Cross Country programs within the Independence Community School District (District) for the period July 1, 2013 through May 31, 2018. The special investigation was conducted as a result of concerns certain financial transactions related to fundraising events were not properly deposited or expended for the purposes of the programs. As the Head Coach of the Girls' Tennis and Boys' Cross Country programs, Sarah Crawford was responsible for ensuring the fundraising collections were properly deposited and expended for the purpose of the programs.

Mosiman reported the special investigation identified \$3,541.00 of undeposited collections related to clothing fundraisers for the Girls' Tennis and Boys' Cross Country programs. The undeposited collections include \$2,067.50 for the Girls' Tennis program and \$1,473.50 for the Boys' Cross Country program. Mosiman also reported because Mrs. Crawford and the District did not consistently maintain supporting documentation for fundraising events for the programs, it was not possible to determine if additional collections were not properly deposited.

The District's Financial Manual requires the coach/sponsor to complete a "Fundraising Request" form which must be approved in order to hold a fundraiser. In addition, District policy requires all revenue raised by students or from student activities be deposited and accounted for in the student activities fund. This includes revenues collected from student contributions, special activities, admissions to special events, and other fundraising activities. Disbursements from these accounts are to be supported by appropriate documentation and directly benefit the student clubs or activities. The disbursements are also to be properly reviewed and approved in accordance with District policies.

The report includes recommendations to strengthen the District's internal controls, comply with District policies, and improve overall operations, such as ensuring all fundraising events are properly approved, receipts are issued for all donations and other collections received, and sufficient supporting documentation is maintained for all fundraising activities.

Copies of this report have been filed with the Division of Criminal Investigation, the Buchanan County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <https://www.auditor.iowa.gov/reports/audit-reports/>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
GIRLS' TENNIS AND BOYS' CROSS COUNTRY PROGRAMS
WITHIN THE
INDEPENDENCE COMMUNITY SCHOOL DISTRICT

FOR THE PERIOD
JULY 1, 2013 THROUGH MAY 31, 2018**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-8
Detailed Findings	8-12
Recommended Control Procedures	12-13
Exhibits:	
	<u>Exhibit</u>
Undeposited Collections – Girls' Tennis	A 16-18
Undeposited Collections – Boys' Cross Country	B 19-21
Comparison of Cost to Amount Deposited	C 23
Staff	24
Appendices:	
	<u>Appendix</u>
Copy of Fund-Raiser Approval Form	1 27
Copies of Girls' Tennis and Boys' Cross Country Clothing Order Forms	2 28-33
Copy of Email and Check Related to Purchase of Headbands	3 34-35



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Auditor of State's Report

To the Board of Education of the
Independence Community School District:

As a result of concerns regarding certain financial transactions, we conducted a special investigation of the Girls' Tennis and Boys' Cross Country programs at Independence High School within the Independence Community School District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period July 1, 2013 through May 31, 2018. Based on a review of relevant information and discussions with District officials and personnel, we performed the following procedures.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed the District's Financial Accounting Manual to determine procedures for handling District funds.
- (3) Obtained and examined redeemed checks, certain deposit detail, and supporting documentation for fundraising events administered by the Girls' Tennis and Boys' Cross Country coach, Sarah Crawford, to determine the source of certain deposits and the propriety of disbursements.
- (4) Interviewed Ms. Crawford to obtain an understanding of the fundraising events she administered and how collections were deposited and expended.
- (5) Compared amounts deposited for fundraisers related to clothing sales to the amount of expected collections based on quantities purchased and resale prices to determine if a reasonable amount was deposited.
- (6) Interviewed the Activities Director, the Activities Administrative Assistant, and certain coaches from the District to determine the procedures for collecting and disbursing funds from the fundraising account administered by the Activities Department.

These procedures identified \$3,541.00 of undeposited collections related to Girls' Tennis and Boys' Cross County programs. We were unable to determine if additional collections were not properly deposited because adequate records were not available. Our detailed findings and recommendations are presented in the Investigative Summary of this report and **Exhibits A** through **C**.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Independence High School Girls' Tennis and Boys' Cross County programs or the Activities Department within the Independence Community School District, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Division of Criminal Investigation, the Buchanan County Attorney's Office, and the Attorney General's Office.

We would like to acknowledge the assistance extended to us by personnel of the Independence Community School District during the course of our investigation.

A handwritten signature in black ink that reads "Mary Mosiman". The script is cursive and fluid.

MARY MOSIMAN, CPA
Auditor of State

July 31, 2018

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Programs within the
Independence Community School District

Investigative Summary

Background Information

The Independence Community School District (District) is located in Independence, Iowa and serves approximately 1,400 students in Buchanan County. The District is governed by a 5 member Board which meets monthly. The District consists of an early childhood center, 2 elementary schools, a junior/senior high school, and the District Administrative Office. The District's financial activities are overseen by the Director of Finance.

The District also has an Activities Department (Department) which supports athletics, fine arts, and various clubs and organizations. The Department is overseen by the Activities Director. The District hires coaches for each athletic program and a District faculty member is assigned to each fine arts program to oversee the day to day operations of the programs. The various clubs and organizations are overseen by an adult sponsor. The sponsor may be a District faculty member or another adult hired by the District.

According to District officials, funds received for the various activities at each school are required to be deposited with the District. When funds are received, the funds are deposited in the District's main bank account and the amount is recorded in the District's accounting system in the Student Activity Fund. Within the Student Activity Fund, there are sub-accounts for each of the various athletic programs, fine arts programs, and other student clubs and organizations.

District policy 504.6 requires the coach/sponsor fill out a "Fundraising Request" form in order to hold a fundraising event. A copy of the form is included in **Appendix 1**. The form is to be submitted to the Building Principal for initial approval and then to the Activities Director for final approval. If it is expected to raise more than \$3,500.00, it must be approved by the Board. Once approved, the fundraiser is added to a spreadsheet used to track the approved fundraising activities by the Activities Director's Secretary. The spreadsheet includes the name of the faculty person in-charge of the event, the organization benefiting from the event, the date of the event, and a brief description of the event.

District policy 704.5 states "revenue raised by students or from student activities shall be deposited and accounted for in the student activities fund. This revenue is the property of and shall be under the financial control of the board." In accordance with the policy, revenue is defined as funds collected from student contributions, special activities, admissions to special events, and other fundraising activities. The policy also requires all funds be deposited in a designated depository and disbursed and accounted for in accordance with instructions issued by the superintendent. The District's Procedure Manual also states, "Teachers, Coaches, and/or sponsors should not use personal or establish separate bank accounts for school activities."

Disbursements from the Activities Funds follow the normal District policies which require the Activities Director to approve the disbursement and submit the request and supporting documentation showing the purpose of the disbursement and the benefit to the school to the District Administrative Office for final approval. Upon receipt of the request, District Administrative staff review the disbursement request, ensure supporting documentation is provided, and approve the disbursement. After final approval by the Director of Finance, a check is issued from the District's bank account and the disbursement is recorded in the proper fund and sub-account in the District's accounting system.

Sarah Crawford began employment with the District as a teacher on August 25, 1988. In the spring of 1991, the District contracted with Mrs. Crawford to be the Head Coach for the Boys'

Cross Country program. In March 2003, the District also contracted with Mrs. Crawford to be the Head Coach of the Girls' Tennis program. She is also the faculty sponsor for the Spanish Club. Mrs. Crawford was previously the Co-Head Coach for the Boys' Track team, the Head Coach for the middle school Girls' Track team, and the assistant Speech Coach. As a Head Coach and faculty sponsor of these activities, Mrs. Crawford was responsible for:

- Organizing practices and guiding teams during events;
- Organizing fund raisers, such as clothing orders and bake sales;
- Collecting and remitting fundraising proceeds and donations; and
- Approving disbursements from the respective accounts held by the Activities Department for the Spanish Club and the Girls' Tennis and Boys' Cross Country programs.

As the coach of the Girls' Tennis and Boys' Cross Country programs, Mrs. Crawford was responsible for ordering uniforms and coordinating any fundraising events. Student athletes are provided a uniform. However, students must purchase any additional clothing such as warm-up gear, t-shirts, and practice outfits on their own. As a result, many of the coaches place orders for t-shirts, sweatshirts, and other clothing items for their team, parents, and fans.

According to a District official, all clothing ordered should be paid for by the individual ordering the clothing. If the coach orders "extra" items for the team, it should be done on a separate purchase order and include a reason why the extra items are needed. Once received, the extra items are to be maintained as inventory for the respective team and used only for team events. An example provided by District officials was ordering additional sweatshirts for cold weather in case an athlete forgot their sweatshirt for an event.

According to District officials, the District allows coaches to direct students or other individuals ordering clothing to pay the vendor directly for the items ordered. District officials we spoke with stated Mrs. Crawford is the only coach who still coordinates and collects payments for clothing orders. All other coaches have those ordering items pay the vendor directly.

In either case, an order form is to be completed which includes the name of the individual ordering, the items available, the price charged, the number of each items being ordered, and the total cost of the order. The form and payment are to be given to the coach coordinating the order or directly to the vendor.

If the coach is coordinating the order, the forms are to be provided to the vendor by the coach and the amount collected is to be deposited with the District. Once the order is complete and the items delivered, the vendor issues an invoice to the District to be paid.

If the order forms and payments are given directly to the vendor, once the order is completed, the vendor delivers the items and an invoice to the District. The invoice shows the amount the vendor withheld from the amount collected and the amount to be remitted by the vendor to the District. The vendor also issues a check to the District for the remaining portion of the collections which is deposited by the District and recorded in the proper activity fund. However, because order forms are submitted directly to the vendor, the District is not able to ensure the items received from the vendor and invoice include all orders placed with the vendor. According to District officials, they rely on the vendor to provide the correct information.

In March 2018, District officials became concerned collections from a clothing fundraiser for the Girls' Tennis program coordinated by Mrs. Crawford had not been deposited as required by District policy. The following is a timeline of events provided by District officials.

- March 8, 2018 - Sarah Crawford, the Head Coach of the Girls' Tennis program turned in an invoice and the amount collected for the Girls' Tennis clothing sales. The invoice for the apparel totaled \$1,560.00. The collections Mrs. Crawford turned in also totaled \$1,560.00 which exactly matched the amount of the invoice. However, there was an upcharge on the amount students paid for the apparel of approximately \$1.50 to \$2.00 per item, depending on the item. This was discovered by the Activities Secretary who, as a parent of a player, had written a check for the apparel at the price which was presented to the students on the order form provided by Mrs. Crawford. The order form included a price of \$12.00 per item which included the upcharge of \$1.50-\$2.00.
- April 12, 2018 - District officials met with Mrs. Crawford in the Principal's office. The Finance Director presented the deposit tally sheet and the invoice to Mrs. Crawford and asked if she could explain it. According to District officials, Mrs. Crawford didn't see that there was a problem. When it was pointed out the cash was short \$212, she stated there were 2 t-shirts and a quarter zip she purchased as extras for the program. Additionally, Mrs. Crawford claimed there might have been some girls who hadn't yet paid for their clothing, but she said she didn't keep good records because some of the girls had ordered late.

Mrs. Crawford also stated the quote she had received from the vendor had also changed from what the invoice stated. The Finance Director called the vendor and was told they did not show any record of the quote changing.

Mrs. Crawford was given until 3:00 pm to figure out which students had not paid. Later in the day, Mrs. Crawford provided the names of 2 individuals who had paid her daughter and stated the money was in the bottom of her daughter's bag. She also stated her own daughter hadn't paid either. Mrs. Crawford said if District staff went to the tennis court they could get the money out of her daughter's bag as there was a home tennis meet that night.

District officials interviewed the 2 parents who had paid Mrs. Crawford's daughter. One of the parents was interviewed on April 12, 2018 and stated she gave Mrs. Crawford's daughter \$55.00 and the next day Mrs. Crawford gave her \$3.00 back because the order only totaled \$52.00. The second parent, who was interviewed a few days after April 12, 2018, also stated she had given her money to Mrs. Crawford's daughter. She reported she had paid with a \$50.00 bill for her \$40.00 order, but did not receive \$10.00 change.

When District officials met with Mrs. Crawford at the tennis meet, she went back to her van and retrieved 2 envelopes which included cash. One envelope included the name of a parent and \$47.00 written on the envelope and \$47.00 in cash in the envelope. The other envelope included a parent's name on the envelope and \$40.00 in cash in the envelope. In addition, Mrs. Crawford also turned over \$74.00 which was not included in an envelope. In total, Mrs. Crawford turned over \$161.00 rather than the \$212.00 the deposit was short. Mrs. Crawford was unable to explain why the deposit was still short \$51.00.

As a result of the concerns identified during March and April, District officials began reviewing financial transactions associated with the Girls' Tennis and Boys' Cross County programs. During their review, the following instances were identified:

- A District Official provided a copy of a redeemed check made payable to Mrs. Crawford for a headband order Mrs. Crawford coordinated for the Girls' Tennis program. The check was cashed at a local bank other than the bank where District accounts are held.

- According to the Finance Director, she was told District officials previously met with Mrs. Crawford on November 6, 2017 regarding depositing collections from the cross country concession stand for a meet held on September 23, 2017 and using the purchase order system. After querying the District accounting system, the Finance Director was unable to identify any additional concession stand collections deposited into the cross country account, except for the deposit made on November 17, 2017 as a result of the November 6, 2017 meeting.

As a result, of the concerns identified, District officials did not offer Mrs. Crawford coaching contracts for the 2018/2019 school year. The District also filed a report with the Board of Educational Examiners.

As a result of the concerns identified regarding Mrs. Crawford's fundraising activities, the Office of Auditor of State was requested to review the Girls' Tennis and the Boys' Cross County programs fundraising activities. We performed the procedures detailed in the Auditor of State's report for the period July 1, 2013 through May 31, 2018.

Detailed Findings

These procedures identified \$3,541.00 of undeposited collections related to clothing fundraising activities for the Girls' Tennis and Boys' Cross Country programs. The District's policy requires funds to be deposited in a District bank account and recorded in the District's accounting system. **Table 1** summarizes the total undeposited collections identified for the Girls' Tennis and Boys' Cross County programs clothing fundraisers.

Table 1				
Description	Exhibit /Page	Expected Deposit	Deposit per Accounting System*	Undeposited Collections
Girls' Tennis				
Clothing	Exhibit A	\$ 7,383.50	5,676.00	1,707.50
Headbands	Page 12	360.00	-	360.00
Boys' Cross Country Clothing	Exhibit B	8,432.00	6,958.50	1,473.50
Subtotal		<u>\$ 16,175.50</u>	<u>12,634.50</u>	3,541.00
Less: Additional deposit on 04/12/18				(161.00)
Net undeposited collections				<u>\$ 3,380.00</u>

*- Prior to April 12, 2018

In addition to the undeposited collections for the fundraisers summarized in the **Table**, volunteers donated baked goods, water, and Gatorade to sell at a concession stand set up during an annual Cross Country meet sponsored by the District. The concession stand was to raise money for the Girls' and Boys' Cross Country programs. The District's accounting system did not include deposits for proceeds the annual concession stands, except for a deposit on November 17, 2017. Because sufficient records were not available, we are unable to determine how much was collected at the annual concession stands.

Because records were not available prior to July 1, 2013 for fundraising activities and records were not maintained for the concession stand, it was not possible to determine if any additional collections were not properly deposited. Our findings are discussed in more detail in the following paragraphs.

UNDEPOSITED COLLECTIONS

As previously stated the District's Financial Manual requires all funds collected for student activities, such as donations and fundraising proceeds, be deposited in a District bank account. Disbursements related to a fundraising event should be made by check from the District's bank account using a purchase order.

Clothing Fundraisers - As previously stated, Mrs. Crawford was the Girls' Tennis coach and Boys' Cross Country coach during the period of our investigation. As the coach, Mrs. Crawford was responsible for coordinating the fundraising events, ensuring all items ordered were delivered, and all collections were deposited with the District.

According to Mrs. Crawford, individuals who were interested in ordering clothing for a fundraiser completed an order form and submitted it to her with their payment. Payment could be by cash or check. In some cases, Mrs. Crawford completed the form for a student if they forgot their form and wanted to place an order. Mrs. Crawford stated she marked the form paid or not paid when she received the form. Copies of selected order forms are included in **Appendix 2**.

She also stated she sent the forms to the clothing vendor who processed the order and used the order forms to sort the order before delivering the order to her. Once she received the order, she delivered the clothing and the order form to the student. Mrs. Crawford stated she also collected balances owed, if any. If she had forgotten to mark the form paid, she asked the individual if they had paid and relied on the individual to be honest. Once the order was completed, she took the money collected to the District Administrative Office to be deposited and also provided the invoice to be paid by the District.

District officials were able to locate several clothing order forms from various fundraisers Mrs. Crawford organized. Mrs. Crawford stated she administered at least 1 clothing order per year for each sport. However, if the team or individuals advanced to a state tournament, additional shirts were ordered in a separate instance. Mrs. Crawford also stated a small upcharge was added to cover any printing charges and "extra" team items ordered for inventory.

As previously stated, when District officials asked Mrs. Crawford about the clothing order placed for the tennis program in 2018, she told District officials she ordered 2 t-shirts and a quarter zip that she had purchased as extras for the program. The District requires all "extra" items be processed on a separate purchase order. The District could not locate any purchase orders for extra items ordered for the Girls' Tennis program. In addition, the District did not locate the items in Mrs. Crawford's classroom.

Using the available invoices and order forms provided by the District for various years, we recalculated the amount which should have been collected and deposited with the District. In order to recalculate the amount which should have been collected, we used the number of items ordered per the invoice and the amount charged based on the order forms available. If an order form was not available for a specific order, we reviewed images of checks copied by the District and notes made on the memo lines of the checks to identify a cost per item. If copies of check were not available, or the memo line did not include enough information, we added an up charge to the cost shown on the invoice. As previously stated, Mrs. Crawford added \$1.50 - \$2.00 to the cost of each item, depending on the item, to cover the cost of printing. However, the invoices provided by the District did not include any printing charges listed on the invoice. As a result, it is not clear what Mrs. Crawford meant by "cost of printing." **Exhibit A** lists the clothing orders for the Girls' Tennis program and **Exhibit B** lists the clothing orders for the Boys' Cross Country program.

As shown by **Exhibit A**, there were 8 clothing orders for the Girls' Tennis team during the period of our investigation. As shown by the **Exhibit**, the amount expected to be collected based on the amount charged per item and the number of items ordered per the invoice was \$7,383.50.

However, only \$5,676.00 was recorded in the District's accounting system as deposited for these clothing orders. As a result, \$1,707.50 was not deposited with the District.

As shown by **Exhibit B**, there were 7 clothing orders for the Boys' Cross Country program during the period of our investigation. As shown by the **Exhibit**, the amount expected to be collected based on the amount charged per item and the number of items ordered per the invoice was \$8,432.00. However, only \$6,958.50 was recorded in the District's accounting system as deposited for these clothing orders. As a result, \$1,473.50 was not deposited with the District.

We interviewed Mrs. Crawford to discuss the difference between the amount deposited with the District for the clothing order and the amount paid by the District for the clothing orders. Mrs. Crawford stated "the clothing orders were not intended to order extra, only if they were ordering uniform items would [she] order extra." Mrs. Crawford acknowledged having 2 t-shirts and 1 quarter zip in her room for tennis inventory. Mrs. Crawford also stated, "she had no expectation of the orders to be short of the invoice price but never expected to make money. If they made money, good, but the up charge was intended to make sure the activity fund would not bear any additional cost." Mrs. Crawford's explanation does not explain why the amount deposited with the District was less than the cost of the items ordered.

As previously stated, District policy requires "the coach/sponsor fill out a form and have the form approved in order to hold a fundraiser." In addition, District policy states all "revenue raised by students or from student activities shall be deposited and accounted for in the student activities fund. This includes revenues collected from student contributions, special activities, or result from admissions to special events or from other fundraising activities."

In order to determine if the fundraisers had been approved by the Activities Director, we requested a list of the approved fundraisers. The Activities Director provided a list for the period September 1, 2016 through May 21, 2018. According to the Activities Director, the list was not maintained prior to September 1, 2015.

Mrs. Crawford's name was included on the list obtained from the Activities Director for 1 fundraiser approved on September 19, 2017 to be held during homecoming week. The fundraiser allowed residents to purchase "insurance" in case their home was toilet papered during home coming week. If it was, members of the Girls' and Boys' Cross Country programs would clean up the mess. On October 12, 2017, Mrs. Crawford turned in \$623.00 for the September 19, 2017 TP insurance fundraiser. The District deposited the insurance fundraiser proceeds on October 12, 2017 to accounts maintained for the Girls' Cross Country program and the Boys' Cross Country program. The list from the Activities Director did not include any clothing fundraisers.

During our interview with Mrs. Crawford, she also stated there was not a lot of information provided on how things should be handled. She stated she received approval for the fundraiser through the Activities Director's office. She also stated she usually contacted the Activities Secretary who took it from there. She also stated the clothing orders were not run through the AD's office because they were not designed to make money. District officials we spoke with stated other coaches contact the AD's office for approval for fundraising events.

Because the clothing orders for the Girls' Tennis and Boys' Cross Country programs were for a school sponsored sport and Mrs. Crawford was a member of the faculty and coach of both programs, District policy required she receive approval for the fundraiser and deposit all funds with the District. As a result, the \$1,707.50 and \$1,473.50 of undeposited expected collections in **Exhibits A** and **B** respectively, are included in **Table 1**.

As previously stated, when Mrs. Crawford was asked about the discrepancy between the amount deposited and the invoice for Girls' Tennis program clothing order in 2018, she remitted an additional \$161.00 to the District. The \$161.00 is included in **Table 1** as an additional deposit.

We also compared the invoices paid by the District to the amount deposited for each clothing order. **Exhibit C** shows the comparison and the profit or loss incurred by the District for each order identified. As shown by the **Exhibit**, the District paid \$947.48 more than was deposited for the 15 clothing orders during the period of our investigation. The **Exhibit** shows there were 3 instances where the amount deposited exceeded the amount paid to the vendor, 11 instances where the amount deposited was less than the amount paid to the vendor, and 1 instance where the amount deposited equaled the amount paid to the vendor. If the District Administrative Office staff had compared the amount deposited to the amount paid to the vendor in a timely manner, they would have determined the amount deposited was not sufficient to cover the cost of the invoice for all clothing orders.

Concession Stand – The District holds a home Girls’ and Boys’ Cross Country meet each September on the grounds of the Independence Mental Health Institution (MHI). According to the Safety Officer at the MHI, the cross country meet has been held at the MHI since he was hired in 2001, with the exception of 2016, when the meet was canceled due to excessive rainfall.

Prior to each meet, Mrs. Crawford emailed parents to request donations of baked goods, water, and Gatorade to sell at a concession stand. According to the Head Coach for Girls’ Cross Country, the baked goods were sold for \$0.50-\$1.00 and water and Gatorade were sold for \$1.00-\$1.50. The funds were to be used to support the Boys’ Cross Country program.

As previously stated, the Finance Director reported District officials asked Mrs. Crawford on November 6, 2017 why the money from the concession stand for a meet held on September 23, 2017 had not been deposited. According to District officials we spoke with, Mrs. Crawford provided the District \$248.76 which was recorded in the accounting system as deposited on November 17, 2017. Because concession stand records were not maintained, including a list of items donated or a record of the cash counted at the end of the meet, we are unable to determine if the \$248.76 was the total amount which should have been deposited with the District. Using the District’s accounting system, we were unable to identify any additional concession stand collections deposited into the Boys’ Cross Country account.

When we spoke with Mrs. Crawford, she stated she sometimes turned in the concession stand collections with another fundraiser. However, as illustrated by **Exhibit B**, the deposits for the clothing orders were less than the cost of the clothing items. If the collections from the concession stand were included in the deposit amounts listed in **Exhibit B**, the amount of undeposited collections identified in the **Exhibit** for the clothing would have been greater.

Mrs. Crawford also stated the concession stand was 100% cash collections and run by various parents during the meet. Money collected during the meet was placed in a cash box and counted at the end of the meet by Mrs. Crawford. Mrs. Crawford reported she picked up the cash box and either locked it in a drawer in her classroom and later turned in the cash or she would turn in the cash with another fundraiser such as the “TP Insurance” fundraiser or a clothing order. However, as previously stated, the listing of fundraisers obtained from the Activities Director only included 1 “TP insurance” fundraiser which was in 2017. Mrs. Crawford submitted a separate deposit for the concession stand in 2017 after she was asked about it. However, there were other deposits to the Boys’ Cross Country account which were not associated with the clothing sales and “TP Insurance.” Those deposits were described as proceeds from a Fun Run and a 50/50 Split. Because sufficient records were not available for these deposits, we are unable to determine if they included the concession stand sales.

Because concession stand records were not maintained for any of the meets, including a list of items donated or a record of the cash counted at the end of the meet we are unable to determine or estimate the amount of collections which should have been deposited with the District for the period of our investigation. As a result, we have not included an amount in **Table 1** for undeposited concession stand revenue.

Headbands – District officials identified an email in which Mrs. Crawford indicated she was placing an order for headbands for the Girls’ Tennis program. A copy of the email is included in **Appendix 3**. As illustrated by the **Appendix**, the email stated a portion of the cost was to be paid from current funds and each girl will pay for part themselves.

The **Appendix** also includes a copy of a redeemed \$10.00 check payable to Mrs. Crawford for a headband which was provided by a District official. The check was also endorsed by Mrs. Crawford. When District officials queried the accounting system, they could not locate any deposits for the sale of headbands.

The invoice paid by the District showed 36 headbands were ordered at a cost of \$8.75 per headband for a total of \$315.00. Based on the \$10.00 check from the District official, we determined there was an upcharge of \$1.25 per head band. Also, because the District paid the total cost of the \$315.00 invoice, a portion of the cost was not paid by each person purchasing a headband, as stated in the email from Mrs. Crawford.

Because the headbands were sold for \$10.00 each, a deposit of \$360.00 should have been made by Mrs. Crawford. As stated previously the District did not identify a deposit for the headband fundraiser. As a result, the \$360.00 is included in **Table 1** as undeposited collections.

OTHER ADMINISTRATIVE ISSUES

As part of our investigation, we interviewed the Activities Secretary and reviewed the controls used by the Activities Department for administering the fundraising account. As a result of our review, we determined:

- Receipts were not issued to donors or individuals at fundraising events.
- Fundraising events were not always approved by the Activities Director prior to being held.
- Supporting documentation, including the vendor name, items purchased, and purpose of the purchase, was not consistently maintained for all disbursements.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Independence Community School District to process receipts and disbursements. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the District’s internal controls.

- A. Fundraisers – In accordance with District policy, all fundraisers held for an athletic program, fine arts program, or club/organization must be approved in advance by the Principal and the Activities Director. The District requires a “Fund-Raiser Information Form” be completed prior to the event. We identified the following concerns related to fundraisers.
 - Mrs. Crawford did not complete the “Fundraising Request” form and did not file anything with the Activities Director’s Office for the Girls’ Tennis and Boys’ Cross Country clothing orders.
 - Faculty are allowed to direct students and other individuals to pay the vendor directly for items ordered as part of a fundraiser. As a result, the District does

not track the amount collected or the amount owed for the fundraiser until information is provided by the vendor.

Recommendation – District officials should ensure all student activity sponsors, Activities Director, and Principals are aware of the District's policy and the existence of the "Fund-Raiser Information Form" and all events are approved before being held. In addition, the District should develop a policy requiring all fundraising collections be deposited with the District and not submitted to the vendor. In addition the order forms should be maintained by the District to ensure all items ordered are received. The District should require all employees sign a statement they have reviewed and understand the policy.

- B. Undeposited Collections – District policy requires all "revenue raised by students or from student activities shall be deposited and accounted for in the student activities fund. This includes revenues collected from student contributions, special activities, or result from admissions to special events or from other fundraising activities." Based on our calculations, \$3,541.00 of expected collections from fundraising events was not properly deposited with the District.

Recommendation – The Board should implement procedures which ensure all employees collecting money review the policies of the District before they participate in any fund raising or collection of money. The policy should also require reconciliations of the amount collected and deposited to the number of items ordered, and the order forms. Collections from fundraising events should be deposited in a timely manner with the District and prior to the order being placed.

- C. Inventory – District policy requires additional items purchased for a program be purchased using a separate purchase order and not as part of a fundraising order. In addition, extra items are to be maintained in inventory for the program. According to Mrs. Crawford, she purchased "extra" clothing items as part of the Girls' Tennis and Boys' Cross Country clothing orders. The District was unaware the extra items were purchased or if the items were held in inventory required by District policy.

Recommendation – The Board should ensure all coaches and program sponsors are made aware of the District's policy requiring the purchase of extra items be done as a separate purchase order, maintained in inventory, and the coach/sponsor is responsible for properly tracking and keeping supporting documentation of the tracked inventory.

- D. Concession Stands – The District holds a Girls' and Boys' Cross Country meet each September. Parents of Cross Country team members donate baked goods, water, and Gatorade to sell at a concession stand set up at the meet. Except for 2017, the District's accounting system and accounting records do not document any deposits of proceeds from the annual concession stands. In addition, the deposit in 2017 was made after District officials asked Mrs. Crawford why the funds had not been deposited from the event held approximately 6 weeks previously.

Recommendation – District officials should ensure they have a complete listing of all events for which deposits should be expected. They should also establish policies which ensure deposits from the events are made in a timely manner.

In addition, District officials should establish policies which ensure at least 2 individuals are involved in determining the amount collected at these types of events. The 2 individuals should count the proceeds, document the amount collected, and ensure the collections are deposited with the District Administrative Office in a timely manner.

**Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Programs within the
Independence Community School District**

Exhibits

Exhibit A

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Undeposited Collections - Girls' Tennis
For the period July 1, 2013 through May 31, 2018

Fundraising Event	Number of Items Ordered Per Invoice	Amount Charged	Expected Deposit	Deposit per Accounting System	Undeposited Collections
2013/14 Girls Tennis Camp Clothing Order					
Short Sleeve	12	\$ 10.00	<u>120.00</u>	40.00	80.00
2013/14 Girls Tennis Fan Clothing Order					
Short Sleeve	54	10.00	540.00		
Short Sleeve 2XL+	3	10.00	30.00		
Names	5	2.50	<u>12.50</u>		
Subtotal			<u>582.50</u>	398.00	184.50
2013/14 Girls Tennis Clothing Order					
Short Sleeve S-XL	23	10.00	230.00		
Short Sleeve 2XL+	1	13.00	13.00		
Long Sleeve Shirt S- XL	6	15.00	90.00		
Sweat Pants S-XL	17	20.00	340.00		
Hooded Sweat Shirt	19	25.00	475.00		
Names	12	2.50	<u>30.00</u>		
Subtotal			<u>1,178.00</u>	878.00	300.00
2014/15 Girls Tennis Clothing Order					
Short Sleeve S-XL	14	10.00	140.00		
Long Sleeve Shirt S- XL	5	15.00	75.00		
Crew Neck Sweat Shirt	8	16.00	128.00		
Hooded Sweat Shirt	1	25.00	25.00		
Sweat Pants S-XL	6	20.00	120.00		
Names	15	5.00	75.00		
Toddler Tee	1	10.00	10.00		
Short Sleeve S-XL (Fan)	28	10.00	280.00		
Short Sleeve 2XL+ (Fan)	6	13.00	78.00		
Short Sleeve Youth (Fan)	2	10.00	<u>20.00</u>		
Subtotal			<u>951.00</u>	639.00	312.00

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Undeposited Collections - Girls' Tennis
For the period July 1, 2013 through May 31, 2018

Fundraising Event	Number of Items Ordered Per Invoice	Amount Charged	Expected Deposit	Deposit per Accounting System	Undeposited Collections
2016 Girls Tennis Clothing Order					
Short Sleeve Shirt	31	9.50	294.50		
Long Sleeve Shirt	3	13.00	39.00		
Hooded Sweat Shirt	8	23.00	184.00		
Crew Neck Sweat Shirt	5	15.00	75.00		
Name Print	15	2.50	37.50		
Quarter Zip	9	35.00	315.00		
Sweat Pants	12	22.00	264.00		
Subtotal			1,209.00	808.00	401.00
2017 Girls Tennis Clothing Order					
Short Sleeve Shirt	25	10.00	250.00		
Short Sleeve Shirt	1	10.00	10.00		
Short Sleeve Shirt	2	10.00	20.00		
Long Sleeve Shirt	8	13.00	104.00		
Hooded Sweat Shirt	13	24.00	312.00		
Crew Neck Sweat Shirt	10	17.00	170.00		
Subtotal			866.00	778.00	88.00
2017 Girls Tennis Fan Shirt Order					
Short Sleeve Shirt S-XL	8	10.00	80.00		
Short Sleeve Shirt 2XL+	2	12.00	24.00		
Long Sleeve Shirt S- XL	3	12.00	36.00		
Long Sleeve Shirt 2XL+	0	14.00	-		
Names	3	5.00	15.00		
Quarter Zip	11	34.00	374.00		
Sweat Pants	8	22.00	176.00		
Subtotal			705.00	575.00	130.00

Exhibit A

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Undeposited Collections - Girls' Tennis
For the period July 1, 2013 through May 31, 2018

Fundraising Event	Number of Items Ordered Per Invoice	Amount Charged	Expected Deposit	Deposit per Accounting System	Undeposited Collections
2018 Girls Tennis Clothing Order					
Short Sleeve Shirt S-XL	38	12.00	456.00		
Short Sleeve Shirt 2XL+	4	14.00	56.00		
Racer Back Tank S-XL	14	15.00	210.00		
Quarter Zip S-XL	20	35.00	700.00		
Sweat Pants S-XL	14	25.00	350.00		
Subtotal			1,772.00	1,560.00	212.00
Total			\$ 7,383.50	5,676.00	1,707.50

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Undeposited Collections - Boys' Cross Country
For the period July 1, 2013 through May 31, 2018

Fundraising Event	Number of Items Ordered Per Invoice	Amount Charged	Expected Deposit	Deposit per Accounting System	Undeposited Collections
2013/14 Cross Country Clothing Order					
Short Sleeve S-XL	40	\$ 10.00	400.00		
Short Sleeve 2XL	1	13.00	13.00		
Short Sleeve 6XL	1	19.00	19.00		
Long Sleeve S-XL	8	15.00	120.00		
Hooded Sweat Shirt S-XL	9	25.00	225.00		
Hooded Sweat Shirt 2XL+	2	27.00	54.00		
Mens Drifit	11	15.00	165.00		
Womens Drifit	10	22.00	220.00		
Sweat Pants S-XL	26	20.00	520.00		
Sweat Pants 3XL	1	22.00	22.00		
Small Name	20	1.00	20.00		
Large Name	16	2.50	40.00		
Subtotal			<u>1,818.00</u>	1,541.50	276.50
2014/15 Cross State Country Clothing Order and CC 5K Safety Shirts					
Dri Fit	14	12.00	168.00		
Short Sleeve Shirt	37	9.00	333.00		
Short Sleeve Shirt 2 XL +	2	10.00	20.00		
Long Sleeve Shirt	11	13.00	143.00		
Hooded Sweat Shirt	17	26.00	442.00		
Hooded Sweat Shirt 2 XL+	1	28.00	28.00		
Dri Fit Womens	3	12.00	36.00		
Sweatpants	21	20.00	420.00		
Short Sleeve Shirt (5K Safety Shirts)	19	9.00	<u>171.00</u>		
Subtotal			<u>1,761.00</u>	1,404.00	357.00

Exhibit B

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Undeposited Collections - Boys' Cross Country
For the period July 1, 2013 through May 31, 2018

Fundraising Event	Number of Items Ordered Per Invoice	Amount Charged	Expected Deposit	Deposit per Accounting System	Undeposited Collections
2015/16 Cross Country Clothing Order					
Short Sleeve S-XL	33	12.00	396.00		
Short Sleeve 2XL	1	14.00	14.00		
Long Sleeve S-XL	14	14.00	196.00		
Long Sleeve Tall	1	16.00	16.00		
Hooded Sweat Shirt S-XL	11	26.00	286.00		
Sweat Pants S-XL	18	22.00	396.00		
Name Print	40	3.00	120.00		
Subtotal			1,424.00	1,317.00	107.00
2015/16 Cross State Country Clothing Order					
Short Sleeve S-XL	40	8.00	320.00		
Long Sleeve S-XL	2	12.00	24.00		
Subtotal			344.00	199.00	145.00
Dri Fit Cross Country 2016/17					
Dri Fit Jacket XS- XL	19	38.00	722.00		
Dri Fit Jacket 2XL-4XL	0	49.75	-		
Subtotal			722.00	654.00	68.00
2016/17 Cross Country Clothing Order					
Short Sleeved Tees (Front)	8	10.00	80.00		
Short Sleeved Tees (F & B)	28	10.00	280.00		
Short Sleeved Tees (F & B)	1	10.00	10.00		
Long Sleeved Tees (Front)	2	15.00	30.00		
Long Sleeved Tees (F & B)	7	15.00	105.00		
Long Sleeved Tees (F & B)	1	15.00	15.00		
Crew Neck Sweat Top (F & B)	5	20.00	100.00		
Hooded Sweat Top (Front)	6	25.00	150.00		
Hooded Sweat Top (F & B)	7	25.00	175.00		
Sweat Pants (Front)	2	22.00	44.00		
Sweat Pants (F & B)	4	22.00	88.00		
Subtotal			1,077.00	975.00	102.00

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Undeposited Collections - Boys' Cross Country
For the period July 1, 2013 through May 31, 2018

Fundraising Event	Number of Items Ordered Per Invoice	Amount Charged	Expected Deposit	Deposit per Accounting System	Undeposited Collections
2017/18 Cross Country Clothing Order					
Short Sleeve Shirt S-XL	30	13.00	390.00		
Short Sleeve Shirt 2XL+	1	15.00	15.00		
Long Sleeve Shirt S-XL	12	15.00	180.00		
Crew Neck Sweat Shirt	5	22.00	110.00		
Hooded Sweat Shirt	11	25.00	275.00		
Sweat Pants S-XL	5	24.00	120.00		
Dry Mesh Shirt	10	16.00	160.00		
Dry Mesh Shirt 2XL+	2	18.00	36.00		
Subtotal			1,286.00	868.00	418.00
Total			<u>\$ 8,432.00</u>	<u>6,958.50</u>	<u>1,473.50</u>

**Report on Special Investigation on the
Girls' Tennis and Boys' Cross Country Programs within the
Independence Community School District**

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Comparison of Cost to Amount Deposited
For the period July 1, 2013 through May 31, 2018

Description per Invoice	Amount Deposited	Amount Paid	Profit / (Loss)
2013/14 Girls Tennis Camp Clothing Order	\$ 40.00	72.00	(32.00)
2013/14 Girls Tennis Fan Clothing Order	398.00	376.25	21.75
2013/14 Girls Tennis Clothing Order	878.00	1,046.00	(168.00)
2013/14 Cross Country Clothing Order	1,541.50	1,570.00	(28.50)
2014/15 Girls Tennis Clothing Order	639.00	799.25	(160.25)
2014/15 Cross State Country Clothing Order	1,404.00	1,467.03	(63.03)
2015/16 Cross Country Clothing Order	1,317.00	1,268.00	49.00
2016 Girls Tennis Clothing Order	808.00	1,048.50	(240.50)
2015/16 Cross State Country Clothing Order	199.00	259.00	(60.00)
2017 Girls Tennis Clothing Order	778.00	793.00	(15.00)
2017 Girls Tennis Fan Shirt Order	575.00	578.00	(3.00)
Dri Fit Cross Country 2016/17	654.00	684.00	(30.00)
2016/17 Cross Country Clothing Order	975.00	896.95	78.05
2018 Girls Tennis Clothing Order	1,560.00	1,560.00	-
2017/18 Cross Country Clothing Order	868.00	1,164.00	(296.00)
Total	\$ 12,634.50	13,581.98	(947.48)

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Cole J. Hanley, CPA, Staff Auditor

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

**Report on Special Investigation on the
Girls' Tennis and Boys' Cross Country Programs within the
Independence Community School District**

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Copy of Fund-Raiser Approval Form

INDEPENDENCE COMMUNITY SCHOOL DISTRICT
ACTIVITY FUND
FUNDRAISING REQUEST

DATE OF REQUEST: _____

BUILDING: _____

NAME OF GROUP: _____

DATE(S) OF SALE: _____

PURPOSE OF FUNDRAISER: _____

DESCRIPTION OF ITEMS TO BE SOLD: _____

COST OF ITEMS TO BE SOLD: _____

WHEN WILL YOUR GROUP BE SELLING ITEMS: _____

WILL THE ITEMS BE SOLD IN THE SCHOOL, COMMUNITY OR BOTH: _____

IN WHAT OTHER FUNDRAISING PROJECTS IS YOUR GROUP INVOLVED: _____

DATE FOR PROGRESS REPORT ON FUNDRAISER: _____

ESTIMATED PROFIT FROM FUNDRAISER: _____

SIGNATURES: _____ GROUP SPONSOR

_____ BUILDING PRINCIPAL

_____ ACTIVITIES DIRECTOR

_____ DIRECTOR OF FINANCE

ACTUAL FUNDS RAISED: \$ _____

TARGET GOAL MET? YES NO

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Copies of Girls' Tennis and Boys' Cross Country
Clothing Order Forms

2016 Tennis Clothing Order

This order is for **all tennis players, family and their friends**. Please feel free to share this with others and encourage them to order and wear their tennis gear to home and away events!!

There are several items available this Spring:

***Short sleeve white tees \$9.50, long sleeve white tees \$13. Light grey hoodie sweat shirts \$23 and crew neck sweat shirts \$15, all with the same printing as the tee shirts.

Tees and sweat tops can have a name put on the sleeve for an additional \$2.50 per item.

¼ zip dri-fit tops with left chest Indee Tennis logo. No names. \$35

Sweat pants have logo printed on the lower left leg. No names. \$22

Please see the design pictures here and pricing for each item (back side)

your name

phone #

short sleeve white tee : _____ sm _____ med _____ lg _____ XLG _____
name?

Long sleeve white tee: _____ sm _____ med _____ Lg _____ XLG _____
Name?

Hoodie sweat top: _____ sm _____ med _____ lg _____ XLG _____
Name?

Crew neck sweat: _____ sm _____ med _____ lg _____ XLG _____
Name?

¼ grey zip top: _____ sm _____ med _____ lg _____ XLG _____
name?

Black sweat pant: _____ sm _____ med _____ lg _____ XLG _____

***see me about pricing for larger sizes

****Make sure to include \$2.50 extra PER ITEM if you want a name on it.

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Copies of Girls' Tennis and Boys' Cross Country
Clothing Order Forms

Girls Tennis Tee Order Form

Below is the style for this year's tees and sweat tops. THIS IS OUR TEAM UNIFORM TOP. All girls are asked to get either the short or long sleeved top to wear for each meet. Sweat tops are optional, but nice to have because the weather can be unpredictable. We will also be reordering sweat pants for those who did not get them last year. That order will come later. Encourage your parents to order, as well.

Here is the sizing and price chart:

Small -XL short sleeved tops	\$10
Small-XL long sleeved tops	\$13
Small -XL Crew Sweat tops	\$17
Small-XL Hoodie Sweat tops	\$24.

Cash or checks accepted. Check made out to Indee Girls Tennis.

Name: _____ Grade: _____

Short sleeved: Sm_____ Med_____ LG_____ XL_____ other:

Long sleeved: sm_____ med_____ LG_____ XL_____ other:

Crew Sweat top: sm_____ med_____ lg_____ XL_____ other:

Hoodie Sweat top: sm_____ med_____ LG_____ XL_____ other:

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Copies of Girls' Tennis and Boys' Cross Country
Clothing Order Forms

Tennis Clothing Order Form 2018

Please look at the following items and mark which ones you'd like for this season. **Remember, the tee shirt is our uniform top. Each girl, it is anticipated, will wear one of the tops below for our regular and post season meets. The other items are optional, but nice to have for both meets and practice. >>Order items for your parents and friends to wear to meets, too!

Items and cost per item: indicate the number of each item you'd like

Short sleeved tees: _____ small _____ med _____ lg _____ XL _____ 2XL
(add \$2 per 2XL item) \$12/\$14 (2XL)

Racer back tank tops: _____ small _____ med _____ lg _____ XL _____ 2 XL
(add \$2 per 2XL item) \$15/\$17 (2XL)

¼ zip fleece sweat top: _____ small _____ med _____ lg _____ XL _____ 2XL
(2XL add \$2. Per item) \$35/\$37 (2XL)**these run large

black open-legged sweat pants: _____ sm _____ med _____ lg _____ xl
_____ 2XL \$25 (add \$2 per 2XL item)

****see the back of this form for tee/sweat top and sweat pant designs.

(athlete's name)

(athlete's cell phone #)

Order summary: Indicate the quantity of each item/size in the blanks below:

Short sleeve tees: _____ sm _____ med _____ lg _____ xl _____ 2XL

Tank tops: _____ sm _____ med _____ lg _____ XL _____ 2XL

¼ zip sweat tops) _____ sm _____ med _____ lg _____ XL _____ 2XL

sweat pants: _____ sm _____ med _____ lg _____ XL _____ 2XL

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Copies of Girls' Tennis and Boys' Cross Country
Clothing Order Forms

Cross Country Dri Fit Jackets

Now is your chance to order your own dri fit jacket to represent the Cross Country team! These comfortable maroon jackets are unisex sizing and a nice fabric and weight.

The design below will be embroidered on the upper left chest of the jacket and are great for cooler weather meets and to wear at school to promote our sport!

The cost for jackets, adult sizes XS-XL is \$38, and there are sizes up to 4X for \$49.75 each. Payment must be made at the time of purchase.

Orders are DUE BY FRIDAY, September 23rd. Practice time.

Encourage your parents to get one as well, as these warm days of summer are coming to an end!

_____	_____	_____
name	grade	phone #

Sizes: _____small_____med_____lg._____XL

***Indicate the quantity of each sized jacket you want in the blank.

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Copies of Girls' Tennis and Boys' Cross Country
Clothing Order Forms

2016 Cross Country Tee/Sweat Order Form

Below you will find the design for this year's Cross Country shirts and sweat tops. Sweat pants are available, in black, with "Independence XC" running up the leg. Tees are charcoal grey with maroon and white print.
*****ORDERS MUST BE TURNED IN WITH PAYMENT BY THIS FRIDAY, Sept 9.**

Prices are as follows:

Short Sleeved tees: \$10

Long Sleeved tees: \$15

Crew neck sweat tops: \$20

Hoodie Sweat tops: \$25

Open legged sweat pants: \$22

On the order form, indicate the number of EACH item and EACH size that you would like.

Runner's name	grade	phone #
Short sl tees: small_____ medium_____ large_____ XL_____		
Long sl tees: small_____ medium_____ large_____ XL_____		
Crew neck Sweat: small_____ Med _____ LG_____ XL_____		
Hoodie Sweat: small_____ medium_____ LG_____ XL_____		
Sweat pants: small_____ medium _____ LG _____ XL_____		

Remember, there is a very short turn around time for orders. Signs and More have been overwhelmed by fall orders, so we need to act while we can to get items ASAP.

-----over for pictures of designs-----

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Copies of Girls' Tennis and Boys' Cross Country
Clothing Order Forms

2017 Cross Country Tee/sweat order form

Orders are now being taken for this year's tees and sweats. Please make your choices and turn your form back in to Coach Crawford **by Thursday, Aug. 31st** practice time. Please include payment with your order. Cash or a check payable to Indee Cross Country is needed.

Choices are listed below. Mark how many of each item you would like, next to each choice.

Prices:

Short sleeved tee: \$13

Long sleeved tees: \$15

***add \$2 for each 2XL item

Crew neck sweat: \$22

Hoodies sweat: \$25

Sweat pants: \$24 (down left leg) INDEE CC

Tees/sweat top designs

(runner's name)

(cell number)

short sleeve tee: _____ small _____ med. _____ large _____ XL _____ 2XL

long sleeve tee: _____ small _____ med. _____ large _____ XL _____ 2XL

crew sweat top: _____ small _____ med _____ large _____ XL _____ 2XL

hoodie sweat top: _____ small _____ med _____ large _____ XL _____ 2XL

sweat pants: _____ small _____ med _____ large _____ XL _____ 2XL

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Copy of Email and Check Related to Purchase of Headbands

From: Sarah Crawford <scrawford@independence.k12.ia.us>
Sent: Wednesday, April 12, 2017 9:54 AM
To: Carrie Cusher
Subject: Re: girls tennis headbands

Signs and More

Sarah Crawford
Spanish
Independence Jr/Sr High School
Head Boys Cross Country
State Cross Country Advisory Comm. Member
Head Girls Tennis
319-334-7405 ext # 712

"Hasta la muerte, todo es vida."

Don Quijote

On Wed, Apr 12, 2017 at 9:46 AM, Carrie Cusher <ccusher@independence.k12.ia.us> wrote:
Sounds good. Where are you ordering from?

PO number will be A9017

GO MUSTANGS!!

Carrie Cusher
Activities Secretary
Independence Jr/Sr High School
700 20th Ave SW
Independence IA 50644
[319-334-7405](tel:319-334-7405) ext. 773
[319-332-0773](tel:319-332-0773) (direct)
ccusher@independence.k12.ia.us

On Wed, Apr 12, 2017 at 9:13 AM, Sarah Crawford <scrawford@independence.k12.ia.us> wrote:
Carrie,
I am placing an order for headbands for the girls tennis team. Part of the cost will come from current funds and each girl will pay for part themselves.

Thanks,
Sarah

Sarah Crawford
Spanish

Report on Special Investigation of the
Girls' Tennis and Boys' Cross Country Teams within the
Independence Community School District

Copy of Email and Check Related to Purchase of Headbands

4204
72-2190/739
Date 29 August 2017
Pay to the order of Sarah Crawford \$ 10.00
Ten and no/100 Dollars
Security State Bank
231 1st Street E
Independence, IA 50644
SEP 02 2017
For headband

Bank Iowa
000001 0004856640
09052017
CSFRCK \$91.44
KLNORRIS
102 09/02/17 11:22 AM
Amount Account ItemSeq# TranCode TracerNum CheckNum ProcDate Routing