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NEWS RELEASE

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FOR RELEASE _____ April 4, 2007 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the Washington Community School District. The report covers the period June 1, 2003 through October 31, 2006. The special investigation was requested by the Washington County Attorney as a result of concerns identified with transactions initiated by or involving the former Washington Junior High School Principal, Montgomery (Monte) Davis. Mr. Davis resigned as the Principal, effective October 6, 2006.

These procedures identified \$14,882.92 of improper and questionable disbursements and \$2,694.84 of undeposited collections. Vaudt also reported adequate records were not available to determine if additional collections were not properly deposited.

Vaudt reported the special investigation identified \$4,960.12 of improper reimbursements to the former Principal. Mr. Davis was reimbursed for items not received by the District, including books, videos and assorted merchandise. Several of the reimbursements were supported by inappropriate documentation prepared and submitted by Mr. Davis. Vaudt also reported \$5,243.49 of improper disbursements were made to parties with whom Mr. Davis had a business relationship and \$1,864.54 of improper disbursements to various vendors. The improper disbursements included purchases of gift cards, televisions, books and DVDs not received by the District. Vaudt also identified \$1,580.48 of questionable disbursements which may not be an appropriate and necessary use of public funds.

In addition, Vaudt reported the undeposited collections included \$2,219.80 missing from a petty cash fund maintained at the Junior High School and \$55.00 from proceeds from a volleyball game. Vaudt also reported adequate records were not available to determine if additional collections from concessions sales and admission fees to dances, athletic and other events had not been deposited. The report also includes recommendations to the District to strengthen the District's internal controls.

Copies of the report have been filed with the Washington County Attorney's Office, the Division of Criminal Investigation 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 <http://auditor.iowa.gov/specials/specials.htm>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
WASHINGTON COMMUNITY SCHOOL DISTRICT
FOR THE PERIOD
JUNE 1, 2003 THROUGH OCTOBER 31, 2006**

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Auditor of State's Report

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

As a result of alleged improprieties regarding certain disbursements and at the Washington County Attorney's request, we conducted a special investigation of the Washington Community School District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period June 1, 2003 through October 30, 2006. Based on discussions with District personnel and a review of relevant information, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Scanned disbursements from the District's checking accounts to identify any unusual activity.
- (3) Examined available documentation for selected disbursements to determine if they were for appropriate purposes, were properly supported and were approved. For some disbursements, information was obtained from the vendor to determine whether the purchase was appropriate.
- (4) Examined payroll disbursements to the former Junior High Principal to determine if the payments were in accordance with his employment contract.
- (5) Examined reimbursements to the former Junior High Principal to determine if the reimbursements were for appropriate purposes.
- (6) Obtained and examined the former Junior High Principal's personal bank statements to identify the source of certain deposits made to his accounts.
- (7) Interviewed District officials and Junior High personnel to identify any collections for which the former Junior High Principal was responsible.
- (8) Confirmed certain payments to the District by the State of Iowa and Washington County to determine whether they were properly deposited to the District's accounts.
- (9) Analyzed deposits of gate receipts for certain Junior High athletic activities and compared the deposits to those of other athletic events to determine if they varied significantly based on the individual responsible for the event.
- (10) Examined activity in the petty cash fund held at the Junior High School to determine if the recorded transactions were properly supported and appropriate.

- (11) Examined activity generated from the lunch accounting software for the lunch accounts for family members of certain individuals to determine if activity was proper and supported.
- (12) Examined State-sponsored tournament events held at the District to determine if gate activity was properly supported and recorded.
- (13) Examined the certified enrollment data submitted by the District and compared it to supporting documentation to ensure appropriate information was submitted to the Iowa Department of Education.

These procedures identified \$14,882.92 of improper and questionable disbursements and \$2,694.84 of undeposited collections. We were unable to determine whether additional amounts may have been undeposited during this time period because adequate receipts were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** of this report.

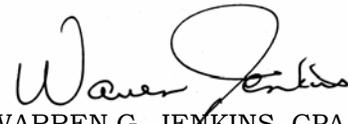
The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Washington Community School District, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Washington Community School District and the Washington County Attorney's Office during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

January 5, 2007

Washington Community School District

Investigative Summary

Background Information

Washington Community School District serves approximately 1,800 students residing in Washington and surrounding areas. The District has a High School, an alternative High School, a Junior High School and 2 elementary schools. The Junior High School houses approximately 400 students in grades 7 through 9.

Montgomery (Monte) Davis became the Principal of the District's Junior High School effective with the 2002/2003 school year. Principals within the District are responsible for administrative management of their building, including student and teacher schedules, student discipline, student records, teacher evaluations and supervision, building schedules, budget estimates, expenditures of funds, arrangements for substitute teachers and supervision of athletic events.

In addition to Mr. Davis' responsibilities as the Junior High School Principal, the District entered into a separate contract with Mr. Davis to administer the Safe and Drug Free Schools and Communities grant. During fiscal years 2003 through 2007 the District was awarded a Safe and Drug-Free Schools and Communities grant by the Department of Education. The federal assistance is provided to schools for programs and activities that prevent violence in and around schools; prevent the illegal use of alcohol, tobacco and drugs; involve parents and communities and coordinate with related Federal, State and local activities. The terms of the grant allow for certain administrative expenses. For contract years 2004 through 2007, Mr. Davis' employment contract with the District included his salary as Principal plus an additional \$2,000.00 per year to administer the Safe and Drug-Free Schools and Communities grant.

Mr. Davis' contract for the 2006/2007 school year also included an additional \$2,000.00 for duties as the Principal of the Assure Center, the District's alternative High School.

In late September 2006, personnel from the Junior High School approached the certified public accountant (CPA) performing fieldwork for the District's fiscal year 2006 audit. The personnel voiced concern about specific reimbursements to Mr. Davis and purchase orders he authorized. The transactions appeared irregular to them. After consulting with the CPA who confirmed certain transactions were irregular, District officials confronted Mr. Davis on October 5, 2006 about the transactions. Mr. Davis resigned, effective October 6, 2006, as a result of the meeting with District officials.

According to the CPA, School officials stated they had suspicions about transactions Mr. Davis initiated for several months before he resigned. However, they had not pursued the suspicions with law enforcement, the County Attorney or any other entities.

After Mr. Davis' resignation, the CPA and the District contacted the Office of the Auditor of State about the concerns identified. The Washington County Attorney subsequently requested a review of District transactions. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period June 1, 2003 through October 31, 2006.

Detailed Findings

These procedures identified \$14,882.92 of improper and questionable disbursements and \$2,694.84 of undeposited collections between June 1, 2003 and October 31, 2006. We were

unable to determine whether additional amounts may have been undeposited during this time period because adequate receipts were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER DISBURSEMENTS

In December 2005, the Board approved a policy regarding employee travel compensation. The policy requires pre-approval of travel outside of the District in order for reimbursement of actual and necessary expenses including transportation, mileage, lodging, meals and registration. The policy also states the employee must provide the District “with a detailed receipt, other than a credit card receipt, indicating the date, purpose and nature of the expense before each claim item.” The policy specifies “Failure to have a detailed receipt will make the expense a personal expense.”

The District’s previous policy regarding employee travel compensation was adopted in 1976 and revised in 1985. We reviewed a copy of the policy, but it only addressed the mileage reimbursement rate. It did not address what documentation was required in order to receive a reimbursement.

At the time of our fieldwork, the District did not have a policy addressing the reimbursement of employees for expenses other than travel-related costs. In addition, the District’s policy for requisitions and purchase orders did not address the payment process. The policy states “The authorized requisition form must be signed by officially designated personnel before being processed.” It also states purchases shall be validated by the issuance of an official purchase order signed by the Superintendent or his authorized staff member. This policy was also adopted in 1976 and revised in 1985. According to District personnel, the Superintendent should approve purchase orders prepared by Principals.

We scanned disbursements from the District’s checking accounts to identify any unusual activity and examined available documentation for selected disbursements to determine if they were for appropriate purposes, were properly supported and were approved. As a result of these procedures, we identified disbursements that were not properly supported. We also identified disbursements containing statements which were refuted by discussions with or documentation from outside parties. The disbursements identified have been categorized and are discussed in detail in the following pages of this report.

Improper Disbursements	Page Numbers
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Disbursements to Related Parties	15 - 18
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Reimbursements to Mr. Davis – We reviewed 10 reimbursements made by the District to Mr. Davis during the period of our review. We identified 8 improper reimbursements. The reimbursements identified are listed in **Table 1** and explained in detail following the **Table**. With the exception of the last reimbursement listed in the **Table**, each reimbursement was authorized by Mr. Davis himself. The remaining reimbursement was authorized by the Assistant Principal of the Junior High. The \$4,960.12 of reimbursements identified has been included in **Exhibit A**.

Table 1

Para-graph	Date	Description	Total Reimbursement	Improper Reimbursement
1)	06/11/03	<i>None available</i>	\$ 1,174.83	1,174.83
2a)	03/17/04	On-line purchase of 21 books from Barnes & Noble	409.57	409.57
3)	05/19/04	Meal reimbursement	92.29	42.83
4)	11/10/04	National Middle School Conference	304.41	15.00
5)	06/01/05	Merchandise containing Drug Free logos	1,177.39	1,177.39
2b)	04/19/06	On-line purchase of 16 books from Barnes & Noble	741.46	741.46
6)	08/30/06	On-line purchase of 5 videos from Discover Films	786.45	786.45
7)	10/04/06	On-line purchase of 23 books from the Association for Supervision and Curriculum Development	612.59	612.59
Total			\$ 5,298.99	4,960.12

- 1) **Unsupported Reimbursement** – Mr. Davis submitted a reimbursement request dated June 9, 2003 for \$1,174.83 and was subsequently reimbursed on June 11, 2003. The request was not supported by documentation. The reimbursement request indicates the purchase was for “Drug Free Materials (Jr. High)”. The request was completed and approved by Mr. Davis. The reimbursement was paid to Mr. Davis on June 11, 2003 using Safe and Drug Free Schools and Communities grant funds.

While the reimbursement request form was approved by Mr. Davis, it also included the notation “Ok per Kevin P 6/10/03”. It appears the notation was made by Mr. Davis and refers to the District’s former Business Manager. A copy of the reimbursement request has been included in **Appendix 1**. According to District representatives we spoke with, it is unknown what was purchased or if it was received. Because the reimbursement was not supported and the District cannot determine what was purchased, the \$1,174.83 has been included in **Exhibit A**.

- 2) **Barnes & Noble** – We identified 2 improper reimbursements to Mr. Davis for purchases he reported he had made on-line at barnes&noble.com.

- a) Mr. Davis submitted and approved a reimbursement request dated March 11, 2009 for \$409.57 for on-line “purchases for professional library” from Barnes & Noble. It appears the document should have been dated March 11, 2004. He was subsequently reimbursed on March 17, 2004. Attached to the reimbursement request was a 4-page “shopping cart” printed from barnesandnoble.com. The “shopping cart” contained 21 books. Printing a “shopping cart” can be done before books are purchased and payment is made. Copies of the reimbursement request and supporting documents have been included in **Appendix 2**.

Mr. Davis also submitted a handwritten note on the reimbursement request stating “I paid for this with a Master Card. Don’t have a statement yet. Attached is the receipt for the internet purchase.” Mr. Davis’ credit card statement was not provided to the District before he received payment from the District.

As illustrated at the bottom of the last page of the **Appendix**, the subtotal of the order was \$409.57, the amount of reimbursement requested by Mr. Davis. Had he actually placed an order for the books in the “shopping cart,” tax and shipping charges (if applicable) would have been added to the \$409.57 subtotal and the amount actually paid by Mr. Davis would have been greater.

We contacted a representative of barnesandnoble.com who confirmed an order matching the contents of the “shopping cart” printed by Mr. Davis was not actually placed. In addition, District personnel confirmed the books were not located at the District. As a result, we have included the \$409.57 in **Exhibit A**. It appears Mr. Davis intentionally submitted a false statement on the reimbursement request.

- b) On April 13, 2006, Mr. Davis submitted and approved a reimbursement request for \$741.46 for 16 books for the professional library purchased from Barnes & Noble. On April 19, 2006, the District paid Mr. Davis the amount requested. The supporting documentation attached to the purchase order was a “shopping cart” from barnesandnoble.com listing 16 books. The reimbursement request was not supported by a receipt or on-line order confirmation. However, Mr. Davis also submitted a copy of check number 6744 drawn on his personal account and made payable to Barnes & Noble dated April 6, 2006 for \$813.77. Copies of the reimbursement request and supporting documents are included in **Appendix 3**.

We contacted a representative of barnesandnoble.com who confirmed an order matching the contents of the “shopping cart” printed by Mr. Davis was not actually placed. We also confirmed on-line purchases must be made with a credit card or through a Pay-Pal account. Therefore, it would not have been possible for Mr. Davis to make this purchase with a personal check.

District personnel confirmed the books were not located at the District. In addition, as of December 8, 2006, check number 6744 had not cleared Mr. Davis’ personal checking account. As a result, we have included the \$741.46 in **Exhibit A**. It appears Mr. Davis intentionally submitted a false statement on the reimbursement request.

- 3) **Meal reimbursement** - Mr. Davis submitted a reimbursement request on May 10, 2004 for \$92.29 for meals at a conference in Des Moines. He was subsequently reimbursed on May 19, 2004. Submitted with the reimbursement request was a hotel receipt from Embassy Suites Hotel in Des Moines totaling \$89.48 for 3 meals at Doozies on May 4 and May 5, 2004. A copy of what appears to be a cash register tape for \$15.10 was also included. Copies of the reimbursement request and receipts have been included in **Appendix 4**.

Although a credit card receipt was attached to the reimbursement request, detailed receipts for the meals were not provided. We contacted Doozies, the hotel restaurant identified on the credit card receipt, and obtained detailed receipts for the purchases made by Mr. Davis. The receipts included \$42.83 of alcohol purchases. One receipt was for room service at 7:53 pm on May 4. The receipt included 6 Bud Light beers totaling \$18.42, as well as food items, delivery and gratuity. The receipt is signed by Mr. Davis. The second receipt was also for room service at 8:01 pm on May 4. This receipt was for 6 Bud Light beers, delivery and gratuity and totaled \$24.41. The receipt was signed by Mr. Davis. The receipt for May 5 was also a room service receipt for food items, gratuity and delivery totaling \$17.19. Copies of the receipts with alcohol have also been included in **Appendix 4**.

The cash register receipt attached to the reimbursement request does not include a date, vendor or items purchased. Because alcohol purchases are not allowed by District policy, the \$42.83 of alcohol purchases has been included in **Exhibit A**.

- 4) **National Middle School Conference** - Mr. Davis submitted a reimbursement request dated November 8, 2004 for \$321.33. However, some of the meals claimed by Mr. Davis exceeded the amount allowed by District policy. His request was appropriately reduced by staff from the District's Central Office and he was subsequently reimbursed \$304.41 on November 10, 2004. The reimbursement request was for expenses associated with Mr. Davis' attendance at the National Middle School Association (NMSA) Conference in Minneapolis. In addition to meals, the expenses included gas, pre-conference registration, site visit and curriculum items. The reimbursement request was completed and approved by Mr. Davis. Copies of the reimbursement request and supporting documents are included in **Appendix 5**.

The confirmation from NMSA documents the registration was \$15.00 plus a \$5.00 late fee for a total of \$20.00 per participant. Mr. Davis' submitted the confirmation with his reimbursement request as well as a hand written note indicating he paid \$35.00 for registration. We contacted the National Middle School Association and confirmed pre-conference registration for the event was \$15.00 plus a \$5.00 late fee. We were unable to determine why Mr. Davis included an additional \$15.00 in the hand written notation. The \$15.00 difference has been included in **Exhibit A**.

- 5) **Kbbam Apparel** - Mr. Davis submitted a reimbursement request dated May 27, 2005 for \$1,177.39 for "Drug Free/Red Ribbon Supplies for 05-06" purchased from Kbbam. The request was completed and approved by Mr. Davis. The invoice indicated the items purchased included fleece pullovers, golf repair tools, hats and mugs. The reimbursement request was paid on June 1, 2005 with funds from the Safe and Drug Free Schools and Communities grant. Copies of the reimbursement request and supporting documentation are included in **Appendix 6**.

The invoice from Kbbam Apparel was dated May 29, 2005, 2 days after the reimbursement request was completed. In addition, the invoice indicates the items will be delivered in September, 3 months after the June 1, 2005 reimbursement made to Mr. Davis. However, there is no indication these items were received by the District. According to District personnel, reimbursement or payment is not to be made until items are received. Neither a packing slip nor delivery receipt was submitted to the District. District personnel do not recall ever receiving the items listed on the invoice and they are not currently at the School.

Mr. Davis also submitted a copy of his personal check number 5618 made out to Kabaam Inc, dated April 21, 2005. As of December 8, 2006, the check had not cleared Mr. Davis' personal checking account.

Because District personnel do not recall receiving the items and Mr. Davis' check has not cleared his account, the \$1,177.39 has been included in **Exhibit A**.

According to District personnel we spoke with, Kbbam, Inc. is a local small business owned by Mr. Davis and Robert Gaal. Prior to the District requesting the investigation we performed, Mr. Gaal had been a substitute Junior High teacher and coach. It is unclear why Mr. Davis spelled the name of the business differently on the reimbursement request and his check than it appeared on the invoice.

- 6) **Discover Films** - Mr. Davis submitted a reimbursement request dated August 25, 2006 for an on-line purchase of "skills for success videos" from Discover Films. The request was approved by Mr. Davis. The supporting documentation was a "shopping cart" screen from Discover-films.com. The "shopping cart" included 5 videos and shipping costs totaling \$786.45. Copies of the reimbursement request and supporting documentation are included in **Appendix 7**. The reimbursement was paid to Mr. Davis on August 30, 2006 from Safe and Drug Free Schools and Communities grant funds.

As illustrated by the **Appendix**, the payment method is indicated on the “shopping cart” document is a purchase order. However, Mr. Davis also noted on the reimbursement request “check by phone – see attached.” With the reimbursement request, Mr. Davis submitted a copy of his personal check number 6990 made payable to Discovery Films Video and dated August 25, 2006. As of December 8, 2006, this check has not cleared Mr. Davis’ personal checking account.

Because the “shopping cart” does not indicate whether the items were ordered, we confirmed the order with the vendor. We determined the order was not placed and the vendor does not have check by phone capabilities. District personnel did not locate the videos at the District. As a result, we have included the \$786.45 in **Exhibit A**.

- 7) **Association of Supervision and Curriculum Development (ASCD)** – Mr. Davis submitted a \$612.59 reimbursement request dated September 25, 2006 for 23 books purchased from ASCD. The reimbursement request was approved by the Assistant Principal. Mr. Davis also submitted a “shopping cart” listing the books from ASCD.org and a copy of his personal check number 7000 dated September 20, 2006 for \$612.59. Copies of the reimbursement request and supporting documents are included in **Appendix 8**.

The “shopping cart” is an order review and does not indicate the order was actually placed and paid for. As illustrated by **Appendix 8**, the third page of the “shopping cart” submitted by Mr. Davis does not look like the first 2 pages. As illustrated by the **Appendix**, the formatting on the third page is larger print. Using the ASCD.org website, we prepared a “shopping cart” similar to the one attached to the reimbursement request submitted by Mr. Davis. The third page of the “shopping cart” order form we completed is included in **Appendix 9**. As illustrated by the **Appendix**, the headings are consistent with the first 2 pages of the “shopping cart” submitted by Mr. Davis. It appears the third page submitted by Mr. Davis was not generated from the ASCD.org website, but was prepared to reflect the payment method.

The District paid for Mr. Davis’ membership with ASCD. Documentation of Mr. Davis’ membership is included in **Appendix 10**. According to their website, ASCD is a nonprofit, nonpartisan organization that addresses all aspects of effective teaching and learning, including professional development, educational leadership and capacity building. Through discussions with District personnel, we determined the books Mr. Davis requested reimbursement for were the same books automatically provided to the District as a benefit of Mr. Davis being a member of ASCD. We also confirmed this by reviewing information found on the organization’s website. It appears the books identified by Mr. Davis were already in the Junior High’s library at the time he allegedly placed the order.

We contacted a representative of ASCD.org to confirm the order for which Mr. Davis requested reimbursement. According to the ASCD representative, all on-line purchases receive an electronic acknowledgement with a confirmation number and payment must be by credit card. We also confirmed with a representative of ASCD.org an order was not placed by Mr. Davis for the books identified. In addition, as of December 8, 2006, Mr. Davis’ check has not cleared his personal checking account. As a result, we have included the \$612.59 in **Exhibit A**.

Disbursements Related to Fundraisers – During each of the past several years, the District has held a fundraising event during which students sell magazine subscriptions. Mr. Davis was the District’s coordinator for the fundraiser. The District partners with QSP, a subsidiary of Reader’s Digest. QSP provides packets containing order forms and prize information. As subscriptions are sold and students turn in the order forms, they earn tickets. The tickets are used by the students to “purchase” prizes supplied by QSP at a predetermined cost per unit to the District. During the sales event held in the fall of 2006, the cost of the prizes ranged from \$.16 to \$124.75.

In addition to prizes purchased from QSP, the District purchases snack food and provides cash prizes to students as incentives. One of the prizes the students can “purchase” with a single ticket is a “weepul.” The snacks are periodically distributed by the Principal or other staff to the students to “feed the weepuls.” Any student displaying a weepul is eligible for a snack. For 2 tickets, the students can select a pencil from a dispenser. Each pencil is marked with an amount of a cash prize.

The District also uses proceeds from the fundraisers to pay specified District personnel for the additional work associated with the fundraiser. The payments we reviewed were supported by a purchase order signed by Mr. Davis. The payments were made at Mr. Davis’ discretion and the practice of paying staff was initiated by Mr. Davis.

We reviewed the disbursements made by the District associated with the magazine sales during the period of our review. The disbursements included payments to the representative from QSP and purchase orders for cash. We were unable to go back further than fiscal year 2005 because prizes and sales records were not available. We identified concerns with several disbursements we were able to review. Our findings are summarized **Table 2** and the following paragraphs. The \$1,234.29 identified has been included in **Exhibit A**.

Para-graph	Description	Improper Disbursement
1)	2006 Prize Purchases	\$ 512.25
2)	2005 Prize Purchases	52.47
3)	2006 Sam’s Club Purchases	284.29
4)	2005 Sam’s Club Purchases	121.93
4)	Sam’s Club Memberships	145.00
5)	Prize Inventory	118.35
Total		\$ 1,234.29

- 1) **2006 Prize Purchases** - On August 30, 2006, the District’s Central Office issued \$2,000.00 in cash to the Junior High School to purchase snacks and use as cash prizes to be distributed to students during the 2006 fundraiser. The payment was supported by a purchase order dated August 25, 2006 and signed by the Assistant Principal. We were able to review receipts and other supporting documentation maintained by the School documenting how the \$2,000.00 was spent. Copies of the purchase order and selected receipts are included in **Appendix 11**.

As illustrated by the **Appendix**, 2 receipts totaling \$512.25 do not contain descriptions of the items purchased or any identifying information about where or when the purchase occurred. According to School personnel we spoke with, Mr. Davis submitted the 2 receipts

to support snack prizes he claimed were purchased at a Dollar Tree store. The receipts were printed on plain paper and 1 contained a hand written notation stating "Dollar Tree Daily Prizes."

We spoke with the Manager of the Dollar Tree in Iowa City who confirmed the receipts submitted were not from a Dollar Tree, regardless of where the store is located. The Manager stated a store logo appears at top of each receipt issued by the store and a cashier's name is printed on the bottom. Due to the nature of the receipts submitted, we are unable to determine what, if anything, was purchased. We have included the \$512.25 in **Exhibit A**.

- 2) **2005 Prize Purchases** - On August 26, 2005, the District's Central Office issued \$1,500.00 to the Junior High School for "starting cash for magazine sales." The purchase order was dated August 26, 2005 and signed by Mr. Davis. In addition, purchase orders dated September 20, 2005 and October 14, 2005 were submitted for \$1,000.00 and \$316.50, respectively, for prizes. The September purchase order was signed by Mr. Davis. The October purchase order was signed by the Assistant Principal. Copies of the purchase orders are included in **Appendix 12**.

Mr. Davis did not submit receipts for \$52.47 of the cash he claimed to have spent on snack prizes. An e-mail from Mr. Davis to the District's Central Office states he lost the receipts. The \$52.47 has been included in **Exhibit A**.

- 3) **2006 Sam's Club Purchases** - As previously stated, the District's Central Office provided cash to the Junior High School on August 30, 2006 to purchase snack food and to use as cash prizes to the students for the 2006 fundraiser. According to receipts submitted by Mr. Davis, \$552.62 of the \$2,000.00 was used to purchase snacks at Sam's Club on September 3, 2006. A copy of the receipt is included in **Appendix 13**.

According to several District personnel we spoke with, Mr. Davis bought an excessive amount of snacks for prizes. They also stated they observed Mr. Davis placing the unused snacks in his vehicle and he requested the original Sam's Club receipt so he could return the unused snacks. A copy of the receipt was kept by the staff and the original was provided to Mr. Davis. A staff member we spoke with stated she later asked Mr. Davis about the refunded items. According to the staff member, he stated in an e-mail Sam's Club told him a Wal-Mart gift card would be mailed to the District once the paperwork was processed. A copy of the e-mail has also been included in **Appendix 13**. District personnel stated a gift card had not been received.

Using a subpoena, we obtained statements detailing purchases and returns made with Mr. Davis' Sam's Club membership account. By reviewing membership account statements, we determined items valued at \$284.29 were returned to Sam's Club on September 18, 2006. The items returned are listed in **Table 3**. The statements document a cash refund was provided for the items returned.

We also spoke with a representative of the Sam's Club in Cedar Rapids who confirmed cash refunds are provided when the original purchase was made with cash. The representative also stated they do not send gift cards in lieu of cash refunds. The statements we obtained document the purchase and subsequent refund occurred at the Sam's Club in Cedar Rapids. Because Mr. Davis did not submit the refund to the District, the \$284.29 has been included in **Exhibit A**.

Table 3

Item description		Total Refund
100 Cal Pack	24 Ct	\$ 13.76
Austin Cheese/Cheese Crackers	45 Ct	14.64
Austin Cheese/PB Crackers	45 Ct	24.40
Cheez N Crackers	30 Ct	13.76
Chewy Trail Mix Bar	35 Ct	8.42
Dubble Bubble B Gum	360 Ct Tub	5.48
Fruit Roll Ups	48 Ct	7.18
Fruit Snacks	72 Ct	31.48
Kellogg Fruit Snacks	24 Ct 2.5 OZ	32.60
Kudos Variety Pack	30 Ct	12.96
Mini Cookie Variety	34 Pk/ 42.5 OZ	19.74
On The Go	60/.17OZ Packets	25.72
Qkr Chewy Gran Bars Vty Pack	48 Ct	23.64
Rice Krispies Treates	24Ct Single Serve	7.58
Snack Time Vty Pack	34 Ct	9.87
Sweet 'N Salty Mix	24 Ct	19.62
Zoo Animal Crackers	36 Ct	13.44
Total		<u>\$ 284.29</u>

- 4) **2005 Sam's Club Purchases** – As previously stated, the District's Central Office provided cash to the Junior High School to purchase snack food and to use as cash prizes to the students for the 2005 fundraiser. The 3 disbursements to the Junior High School totaled \$2,816.50 of cash. According to a receipt submitted by Mr. Davis, \$614.75 of the \$2,816.50 was used to purchase snacks at Sam's Club on September 4, 2005.

As illustrated by **Appendix 14**, the Sam's Club receipt submitted by Mr. Davis showed a total of \$614.75. However, the receipt had been cut and taped back together. The items listed on the portion of the receipt that was submitted totaled only \$492.82. Using the receipt available from the District, we were unable to determine what was purchased with the remaining \$121.93.

Using the member account information subpoenaed from Sam's Club, we confirmed the items listed on the receipt at the District were purchased using Mr. Davis' Sam's Club membership. We were also able to determine the receipts submitted by Mr. Davis had been altered. The items listed in **Table 4** were purchased with the remaining \$121.93. As illustrated by the **Table**, the items do not appear to be snacks for students, but are personal in nature. Because the purchases were paid for by the District but were personal in nature, the \$121.93 has been included in **Exhibit A**.

Table 4

Item Description		Amount
Country Store Pretzel Stix	40 oz	\$ 4.08
Easy Mac	18 Ct Box	5.88
Fruit Cups	24 pk / 4oz cups	7.78
Fruit Snacks	72 Ct	7.87
HV Ranch	2-40 oz	8.12
Kellogg Fruit Snacks	24 Ct / 2.5 oz	13.04
Kudos Variety Pack	30 Ct	6.48
MACH 3 Turbo Cartridge	16 Ct	29.36
Microwave Meals	8 pk - 7.5 oz	13.08
MM Chk Brst	5-13 oz	10.17
Rold Gold Snack Mix Cheddar Buckets	32 oz	4.88
Snack Pack Pudding Variety	32 Cup	5.87
UTZ Cheese Ball Barrel	35 oz	5.32
Total		<u>\$ 121.93</u>

As illustrated by **Appendices 13** and **14**, both of the Sam's Club receipts submitted by Mr. Davis included charges for Mr. Davis' membership fee. According to District officials we spoke with, they were unaware the District had paid for Mr. Davis' memberships to Sam's Club. Because the District's Central Office received only purchase orders or reimbursement requests and not the supporting receipts from vendors, personnel did not have the opportunity to determine memberships were included. Because the fee was not authorized by the District, it is an improper use of District funds. During our review of disbursements made by the District, we determined the amounts listed in **Table 5** were paid for Mr. Davis' memberships. The \$145.00 total has been included in **Exhibit A**.

Table 5

Date	Amount
09/02/03	\$ 35.00
09/07/04	35.00
09/04/05	35.00
09/03/06	40.00
Total	<u>\$ 145.00</u>

- 5) **Prize Inventory** – As previously stated, QSP provides the District with an inventory of products from which students can “purchase” prizes with tickets they have earned. At the end of the fundraiser, the District is charged for the items “sold” from the inventory and the remaining inventory is returned to QSP. In addition to prizes the students can “purchase” with tickets, QSP also has a Big Prize Chart. For example, in 2006, for 100 subscriptions sold, the student receives 100 tickets enabling them to receive a Coca-Cola 10 Can Soda Machine.

The QSP representative was given the Big Prize Chart at the end of the fundraiser and delivered the prizes earned by the students. At the completion of each fundraiser, the District received an invoice for the Big Prize Chart and for the inventory items “sold”. During the 2006 fundraiser, the District had a “Coke Machine Day” in which one student was eligible to win the machine. According to School personnel we spoke with, Mr. Davis ordered a second Coke Machine from the QSP representative. The District paid \$118.35 for each of the machines. According to School personnel we spoke with, they saw Mr. Davis hand one of the Coke Machines to his wife who put it in their vehicle. The \$118.35 for this machine has been included in **Exhibit A**.

Disbursements to Related Parties – We reviewed 7 purchase orders initiated by Mr. Davis during the period of our review to vendors with some type of a relationship with Mr. Davis. We also reviewed the related payments subsequently made by the District. We identified concerns with 3 of the disbursements reviewed. The 3 disbursements are summarized in **Table 6** and explained in detail in the paragraphs following the **Table**. The 3 disbursements were made to Robert Gaal or a business in which Mr. Gaal had an interest. The **Table** does not include the reimbursement to Mr. Davis for apparel he reported he purchased from Kbbam Apparel. The apparel purchase is addressed on page 9.

According to District personnel we spoke with, Mr. Davis and Mr. Gaal, a former substitute teacher and 9th grade coach for the District, had a business relationship. District officials suspended Mr. Gaal from his coaching duties on October 23, 2006 because of the District’s concerns regarding purchases authorized by Mr. Davis from their joint businesses. Mr. Gaal’s coaching contract was not renewed. Businesses identified to us as owned and operated by Mr. Gaal include Kbbam Apparel, KBBAM Impressions, Kbbam, Inc., Wayland Auction Barn, Auctions Unlimited, A.S.U. and Wayland Worms and Organic Castings.

We observed a letter stored on Mr. Davis’ School laptop with the letterhead of “Wayland Worms and Organic Castings (A Division of KBBAM Inc.)” The bottom of the letter identified Bob Gaal as the President of KBBAM Inc. and Mr. Davis as the Vice-President. A copy of the letter is included in **Appendix 15**. It is unclear if Mr. Davis was a partner in all of the businesses identified. The related party transactions between Mr. Gaal and the District were not identified in the District’s audit reports. The Schedule of Findings and Questioned Costs for the District’s audit for the fiscal year ended June 30, 2005 states “No business transactions between the District and District officials or employees were noted.”

Table 6

Para-graph	Vendor	Date of Purchase Order	Description	Amount
1	Kbbam, Inc.	05/09/06	450 dog tags	\$ 2,340.00
2	A.S.U.	05/09/06	Game tables	2,878.49
3	Robert Gaal – Auctions Unlimited	10/24/05	Exercise equipment and 18 flag holders	444.00
			Total	\$ 5,662.49

1) **KBBAM, Inc.** – The District issued a check on May 24, 2006 to Kbbam Impressions for \$2,340.00. The payment was supported by a purchase order dated May 9, 2006 and signed by Mr. Davis. The payment was supported by an invoice from Kbbam, also dated May 9, 2006. Copies of the purchase order and invoice are included in **Appendix 16**.

The purchase order described 450 Dog Tag Sets ordered for Red Ribbon Week. According to the purchase order, the dog tags cost \$8.00 each. However, the total amount of the order is shown as \$2,340.00 rather than the mathematically correct amount of \$3,600.00. The invoice for the dog tags also totaled \$2,340.00.

As illustrated by the **Appendix**, both the purchase order and the invoice are dated May 9, 2006. The invoice contains the notation "As per your request we will be sending 450 dog tags..." This indicates the dog tags had not been sent to the District at the time the invoice was prepared. Yet, the purchase order signed by Mr. Davis states the dog tags had already been delivered. According to District officials, the dog tags were not delivered until October 11, 2006 after District officials voiced concerns to Mr. Gaal about the payment.

The **Appendix** also illustrates the address of Kbbam Impressions is 1600 Country Club Road in Washington, IA. This is the same address shown on the invoices from Robert Gaal and Auctions Unlimited, as illustrated in **Appendix 20**. According to the Washington County Assessor's website, this is a personal residence jointly owned by Robert Gaal. The invoice was signed by Robert Gaal.

The invoice also states a 35% discount would be provided to the District to reduce the \$3,600.00 total cost to \$2,340.00. The District paid \$5.20 for each of the dog tags with Safe and Drug Free Schools and Communities grant funds. Because this seemed an unusually expensive amount for the dog tags, we searched for other vendors selling similar items. We quickly located a vendor on the internet that provided the same product for \$1.39 each. Because the dog tags do not meet the specifications of the original order and were not delivered until the purchase was questioned by District officials, the total \$2,340.00 paid by the District has been included in **Exhibit A**.

In addition, the invoice states the tags would be engraved on both sides, with one side stating "Proud to be Drug free", and the other side stating "W.J.H.S. 2006-2007". However, when the dog tags were delivered on October 11, 2006, they were engraved only on one side with "Red Ribbon Week" on the first line, "2006 WJHS" on the second line and "Just Say No" on the third line.

We also reviewed other payments made by the District to Kbbam Impressions. On June 21, 2006, the District issued a \$359.00 payment to the vendor for 17 plaques of various sizes. The payment is supported by a purchase order signed by the Assistant Principal of the Junior High School and an invoice from Kbbam Impressions. A copy of the invoice has been included in **Appendix 17**. As illustrated by the **Appendix**, the invoice is dated May 25, 2006 and contains the invoice number 424. This invoice number precedes invoice number 491 dated May 9, 2006 included in **Appendix 16**. Other invoices we reviewed from Kbbam did not contain an invoice number. It is unusual for a business to number invoices in descending order.

- 2) **A.S.U.** - The District issued a check on May 24, 2006 to A.S.U for \$2,878.49. The payment was supported by a purchase order dated May 9, 2006. The purchase order was signed by a School staff member and approved by Mr. Davis. The payment was also supported by a letter to Mr. Davis on A.S.U. letterhead and signed by Mr. Gaal. Copies of the purchase order and letter are included in **Appendix 18**.

As illustrated by the **Appendix**, the letter covers 11 game tables and states "products will be ready for delivery upon your request." The letter does not contain a date. On October 23, 2006, 5 Sportcraft 2 in 1 tables were delivered to the Junior High School and set-up. Only 2 Sportcraft 2 in 1 tables and 9 other types of tables were ordered. The tables were delivered after District officials raised concerns about the \$2,878.49 disbursement.

Mr. Gaal sent a letter to the acting Junior High Principal on Wayland Auction Barn letterhead along with a \$1,439.25 check dated October 25, 2006. The letter stated the check was a refund for 5 game tables "no longer wanted." Copies of the letter and check are included in **Appendix 19**. As illustrated by the **Appendix**, Mr. Gaal refunded the District \$287.85 per table. This amount exceeds the unit cost of each table previously billed to and

paid by the District. It is unclear how Mr. Gaal arrived at the \$287.85 cost per table. It is also unclear how Mr. Gaal intended to address the 11th table ordered and paid for by the District.

Also, as illustrated by the **Appendix**, the refund check was drawn on an account held by Wayland Auction Barn. The copy of the letter from A.S.U. in **Appendix 19** includes the same address as Wayland Auction Barn. Upon recommendation of the County Attorney, the District has not cashed the check as of the date of this report.

According to a School staff member, Mr. Davis asked the physical education teacher if he would like some game tables. Shortly thereafter, Mr. Davis had the physical education teacher sign the purchase order Mr. Davis prepared. The teacher stated if Mr. Davis had not mentioned the tables to him, he would not have pursued ordering game tables. The tables were not part of the Physical Education Department's established curriculum and the tables would be logistically difficult to store.

On December 19, 2006, the Junior High Physical Education Department used the tables for the first time. According to School personnel, the tables were very unstable. When Mr. Gaal set up the game tables, he attached the legs and put cardboard around the top of the tables. When the cardboard was removed, an extreme gouge was discovered on the top of a table and the hockey puck return was broken off another. School personnel also reported the tables were noticeably scuffed after one use. We reviewed digital pictures of the tables obtained from District officials. The tables appear to be of poor quality and not made for repetitive use as would be necessary for a Junior High physical education class. District personnel stated they were very disappointed with the quality of the tables.

Exhibit A includes the total \$2,878.49 paid by the District for the tables because it appears they were not good quality, School officials indicated they were not needed and it appears they would not have been delivered if District officials had not inquired about the purchase. In addition, the tables were only purchased at Mr. Davis' initiation. **Exhibit A** also includes the \$1,439.25 refunded to the District by Mr. Gaal.

- 3) **Robert Gaal – Auctions Unlimited** – The District issued a check on November 16, 2005 to Bob Gaal for \$444.00. The payment was supported by a purchase order that was not dated, but was signed by the Athletic Director. The payment was also supported by 2 invoices dated October 24, 2005. Copies of the purchase order and supporting invoices are included in **Appendix 20**.

The first invoice was for exercise equipment totaling \$300.00. As illustrated by the **Appendix**, the invoice contained the heading "Robert Gaal, Auctions Unlimited." According to the invoice, the vendor's address is 1600 Country Club Road in Washington, IA.

Also, as illustrated by the **Appendix**, the invoice did not include separate prices for the equipment purchased, but specified a treadmill, stationary bike, elliptical machine and an *Everlast* hitting bag. District staff confirmed each item, except the *Everlast* hitting bag was located at the District. Because the invoice did not itemize the cost of each item, we cannot determine the amount paid by the District for the hitting bag. However, we located a similar *Everlast* hitting bag on the internet for \$49.99. Because it appears the District did not receive this item, an estimated cost of \$25.00 has been included in **Exhibit A**. An estimated cost was determined because the equipment was used when the District acquired it.

The second invoice was for 18 flag holders at \$8.00 each and totaled \$144.00. The **Appendix** illustrates the invoice contained the heading "Robert Gaal," which varies from the heading on the other invoice illustrated in the **Appendix**. It is unusual 2 invoices from the same vendor prepared on the same date would contain different headings. According to the

Athletic Director, the flag holders were purchased for the Booster Golf Club golf outing. District personnel could not say for certain the District received the flag holders. However, the event was held and it's reasonable the flag holders would have been purchased for it. As a result, we have not included the cost in **Exhibit A**.

Purchases from Vendors – We reviewed 8 additional purchase orders initiated by Mr. Davis during the period of our review and the related payments subsequently made by the District. We identified 7 improper disbursements. The disbursements identified are summarized in **Table 7** and are explained in detail following the **Table**. The \$1,864.54 of improper disbursements has been included in **Exhibit A**.

Table 7

Para-graph	Vendor	Date of Purchase Order	Description	Amount
1a)	Pamida	11/20/03	3 \$100.00 gift cards	\$ 300.00
1b)		11/29/05	2 \$100.00 gift cards, DVDs and VHS tapes	329.81
1c)		04/27/06	Candy and 15-inch television	238.76
1d)		Circa 08/08/06	TV/DVD combo	529.99
1e)		09/16/05	Refurbished TV and 20-inch TV	319.89
			Subtotal	1,718.45
2)	Franklin-Covey	08/18/06	Messenger bag and conditioner	62.83
3)	Barnes & Noble	09/29/06	6 assessment books	83.26
			Total	\$ 1,864.54

1) **Pamida** – We identified several improper disbursements to Pamida, as follows:

- a) On December 10, 2003, the District issued a \$300.00 check to Pamida. The description included in the District’s accounting system stated the purchase was for “Drug Free/Gift Cards.” The payment was supported by a purchase order signed by Mr. Davis and dated November 20, 2003. The payment is also supported by a store receipt. Copies of the purchase order and store receipt are included in **Appendix 21**.

As illustrated by the **Appendix**, the purchase order stated “Gift cards - Needy families” and indicates the purchase was from the Safe and Drug Free Schools and Communities grant funds. The store receipt included in the **Appendix** documents 3 gift cards were purchased for \$100.00 each on November 20, 2003. The store receipt was signed by Mr. Davis. According to School personnel, providing financial assistance to needy families is not a practice of the school.

Working with a representative of Pamida, we obtained the receipts for the purchases subsequently made with the gift cards. Copies of the receipts are included in **Appendices 22** through **24**. By reviewing the receipts, we determined the items purchased were personal in nature and included items such as toys, a DVD, home décor, a local newspaper, candy, gift wrap, food products, jewelry, a boom box, cologne and cosmetics. **Table 8** summarizes the dates and purchase amounts for which the gift cards were used.

Table 8

Copy in Appendix	Date of Transaction	Total Amount of Transaction	Amount of Gift Card Used	Remainder
19	11/27/03	\$ 234.24	100.00	\$ 134.24 paid with a check
20	12/09/03	118.85	100.00	\$ 18.86 paid with cash
21	12/19/03	85.95	85.95	Remaining balance of \$14.05 never used.

For the purchase made on November 27, 2003, we determined the remaining balance of \$134.24 was paid with check number 8993 from Mr. Davis' personal checking account. The check cleared the account on December 2, 2003. A copy of the check is included in **Appendix 22**. It is clear the gift card used on November 27, 2003 was a transaction in which Mr. Davis was involved. In addition, the 2 remaining cards were used within the next 22 days for similar personal items. As a result, we have included the \$300.00 spent by the District for the gift cards in **Exhibit A**.

- b) On January 11, 2006, the District issued a \$329.81 payment to Pamida. The payment was supported by a purchase order signed by Mr. Davis and dated November 29, 2005. The payment is also supported by a store receipt dated November 29, 2005. Copies of the purchase order and store receipt are included in **Appendix 25**. As illustrated by the **Appendix**, the purchase order stated "Classroom materials – VHS Tapes for student projects etc." The store receipt documents 2 gift cards were purchased for \$100.00 each, as well as a Life Aquatic DVD, Star Wars DVD, Madagascar DVD, Polar Express DVD and 3 packs of 8 VHS tapes. District personnel were unable to locate the DVD's purchased.

With the assistance of a Pamida representative, we attempted to determine what was purchased with the gift cards. However, because the card numbers were not recorded on the store receipt, the vendor was unable to determine when or if they had been used.

The total \$329.81 has been included in **Exhibit A**.

- c) On May 24, 2006, the District issued a \$238.76 payment to Pamida. The payment was supported by a purchase order signed by Mr. Davis and dated April 27, 2006. The payment is supported by a store receipt dated April 27, 2006. Copies of the purchase order and store receipt are included in **Appendix 26**. As illustrated by the **Appendix**, the purchase order stated \$38.77 was for candy and \$199.99 was for a 15-inch Magnavox LC television. The store receipt also documents candy and a television were purchased. The store receipt was signed by Mr. Davis. District personnel were unable to locate the 15" Magnavox LC television. The total \$238.76 has been included in **Exhibit A**.
- d) On September 13, 2006, the District issued a \$569.98 payment to Pamida. The payment was supported by several invoices. Among the invoices was a store receipt attached to an undated purchase order signed by Mr. Davis. The store receipt was dated August 8, 2006. Copies of the purchase order and store receipt are included in **Appendix 27**. As illustrated by the **Appendix**, the purchase order did not contain any type of description or a notation of the amount of the purchase. The store receipt documents a Sansui combination TV/DVD unit and a 2 shelf bookcase were purchased. The store receipt was signed by Mr. Davis. District personnel were unable to locate the TV/DVD unit. However, the bookcase is being used at the School. The \$529.99 spent for the TV/DVD unit has been included in **Exhibit A**.
- e) On October 12, 2005, the District issued a \$318.98 payment to Pamida. The payment was supported by several invoices. Among the invoices was a store receipt attached to a

purchase order dated September 16, 2005 and signed by Mr. Davis. The store receipt was dated September 19, 2005. Copies of the purchase order and store receipt are included in **Appendix 28**. As illustrated by the **Appendix**, the purchase order states a refurbished Toshiba and a 20-inch television were purchased. The store receipt also documents a refurbished Toshiba and a 20-inch Sylvania were purchased. The store receipt was signed by Mr. Davis. District personnel were unable to locate the televisions. The \$318.98 disbursement has been included in **Exhibit A**.

2) **Franklin-Covey** - On September 13, 2006, the District issued a payment to Franklin-Covey. The payment was supported by a purchase order dated August 18, 2006 and signed by Mr. Davis. A receipt was not attached to the purchase order. A copy of the purchase order is included in **Appendix 29**. As illustrated by the **Appendix**, the purchase order states a brown retro distressed messenger bag and conditioner were purchased. After shipping was added, the order totaled \$62.83. District personnel were unable to locate the bag. The \$62.83 disbursement has been included in **Exhibit A**.

3) **Barnes & Noble** - On October 18, 2006, the District issued a payment to Barnes & Noble. The payment was supported by a purchase order dated September 29, 2006 and signed by Mr. Davis. The payment is supported by an invoice from Barnes & Noble and an institutional charge/credit purchase receipt. Copies of the purchase order, invoice and charge/credit receipt are included in **Appendix 30**.

As illustrated by the **Appendix**, the purchase order states 54 assessment books were purchased. The **Appendix** also illustrates Mr. Davis signed the charge/credit receipt. The receipt shows the purchase was made at store #2917, which is the Barnes & Noble store located at Coralridge Mall in Coralville. The invoice from the store also includes 54 books. Of the 54 books purchased, 6 books costing \$83.26 could not be located by District personnel. Those 6 books also do not appear to be assessment books, as portrayed on the purchase order. The missing books are listed in **Table 9** and the \$83.26 cost has been included in **Exhibit A**.

Book Title	Quantity	Price
Scuse Me While I Whip This Out	1	\$ 4.78
Absorbing Sponge Bob	1	9.60
A Cow's Life	1	20.00
Cash: An Autobiography by Johnny Cash	1	12.76
For One More Day	1	15.36
Wins, Losses, and Lessons: An Autobiography by Lou Holtz	1	20.76
Total		\$83.26

QUESTIONABLE DISBURSEMENTS

During our review of disbursements, we identified 2 questionable disbursements totaling \$1,580.48 which may not be an appropriate and necessary use of public funds.

1) **Marshall Furniture Co.** – The District issued a payment to Marshall Furniture Co. on August 24, 2005. The payment was supported by a purchase order dated August 1, 2005 and signed by Mr. Davis. The payment is supported by an invoice from the vendor. Copies of the purchase order and invoice are included in **Appendix 31**. As illustrated by the **Appendix**, the invoice from the vendor was dated the same date as the purchase order. Also, as illustrated by the **Appendix**, the purchase order was approved by Mr. Davis.

The purchase order included a loveseat for \$749.95 and a chair for \$459.95. The purchase order totaled \$1,209.90 for furniture that was placed in Mr. Davis' office at the Junior High School. According to the Assistant Principal for the Junior High School, he accompanied Mr. Davis to the furniture store to help transport the items back to the School. The Assistant Principal stated Mr. Davis selected the furniture and purchased it. The furniture was moved into the teachers' lounge after Mr. Davis' resignation because the oversized furniture did not allow sufficient room in his office.

The disbursement was initiated and authorized by Mr. Davis. In accordance with the District's purchase policies, the purchase should have been approved by Mr. Davis' supervisor, the Superintendent. As a result, the \$1,209.90 has been included in **Exhibit A**.

- 2) **Ultimate Office** – On March 8, 2006, the District issued a payment to Ultimate Office. The payment was supported by a purchase order dated February 1, 2006 and signed by Mr. Davis. The payment is also supported by an invoice from the vendor. Copies of the purchase order and invoice are included in **Appendix 32**.

As illustrated by the **Appendix**, the purchase order included a desktop kit made of medium oak. The item is a modular organizer. The cost of the item was \$341.55 plus shipping of \$29.03 for a total of \$370.58. According to Junior High staff members we spoke with, the item is not currently used.

The disbursement was initiated and authorized by Mr. Davis. In accordance with the District's purchase policies, the purchase should have been approved by Mr. Davis' supervisor, the Superintendent. As a result, the \$370.58 has been included in **Exhibit A**.

UNDEPOSITED COLLECTIONS

We interviewed District officials and Junior High School personnel to identify any collections for which Mr. Davis was responsible and reviewed related records to determine if the appropriate amounts were properly deposited with the District.

We determined Mr. Davis opened all mail not specifically addressed to another staff member. Periodically, the School receives funds through the mail. Checks arriving at the School for rebates, fees or other miscellaneous items were routed to Mr. Davis unopened. Items mailed from the athletic office of another school within the District were routed to administrative staff responsible for athletics.

Mr. Davis and administrative staff also had access to a petty cash fund kept at the Junior High School. We also determined various staff members, including Mr. Davis, were responsible for events held at the School that would generate admission fees or concession sales. We analyzed deposits of admission fees for certain Junior High School athletic activities and compared them to those of other athletic events to determine if the amount deposited varied significantly based on the individual responsible for the event. Our findings are discussed in detail in the following paragraphs.

- 1) **Petty Cash** – On December 9, 2003, Mr. Davis established a petty cash fund at the Junior High School. According to School personnel we spoke with, the petty cash fund was referred to as a "Slush Fund". It was started with the proceeds of a \$1,386.03 check mailed to the School from QSP, Readers Digest or Life Touch. According to a staff member we spoke with, Mr. Davis asked an administrative staff member to take the check to the bank and cash it. The staff member was unable to recall with certainty the issuer of the check. After the staff member told Mr. Davis she was not comfortable cashing the check, Mr. Davis took the check to the bank and redeemed it for cash.

According to staff from the District’s Central Office, the petty cash account was not authorized by Central Office. In addition, the Central Office staff was not aware of the petty cash fund because reimbursement requests were not prepared to replenish the funds used from it.

According to staff from the Junior High School, based on Mr. Davis’ instructions, the petty cash fund was replenished with cash from the pop machines at the School. When the School received premiums, refunds or other types of checks from vendors such as Target and Life Touch, the checks were substituted for the cash from the pop machines. The checks were recorded as proceeds from the pop machines in deposit documents prepared by School staff and sent to the District’s Central Office.

We reviewed a listing of the deposits to and uses of the petty cash fund. The listing was maintained by an administrative staff member at the Junior High School and appears to be complete based on the information available to us. The same staff member periodically compared the balance of the petty cash fund, as documented by the listing, to the cash actually held in the Junior High School office.

According to the staff member, the petty cash was counted at the end of the 2005/2006 school year. On the date the cash was counted in May 2006, the balance was \$2,381.19. However, in early August 2006, the staff member again counted the cash and determined \$2,094.80 was missing.

Mr. Davis had access to the Junior High Office where the money was kept in a locked file cabinet over the summer. Other administrative and janitorial staff also had access to the building during the summer. The School staff we spoke with could not provide an explanation of what the cash may have been used for during the summer. On August 14, 2006, the staff member again counted the cash on hand and determined an additional \$125.00 was missing.

On August 14, 2006, an administrative staff member from the Junior High School e-mailed Mr. Davis notifying him cash was missing and asking if she should report it to Central Office. We reviewed an e-mail response from Mr. Davis to the staff member stating “I hate to report it to CO (Central Office) or they may start questioning why we keep cash here.” A copy of the e-mail is included in **Appendix 33**.

The staff member voiced her concerns about the balance of the petty cash fund to the Junior High School’s Assistant Principal. At the Assistant Principal’s instruction, the \$161.39 remaining in the petty cash fund was deposited to the District’s Central Office. **Table 10** summarizes the amount missing from the petty cash fund. Because Mr. Davis initiated the petty cash fund without Central Office’s approval and because he did not want to pursue the irregularities identified, the \$2,219.80 has been included in **Exhibit A**.

District personnel viewed tape from a security camera to determine if anyone unusual entered the building the weekend of August 11, 2006. According to District officials, the tape showed Mr. Davis entering the Junior High School building on Saturday, August 12, 2006. The tape was subsequently reused and was not available for viewing during our investigation.

Table 10

Description	Amount Counted	Amount Missing
Amount counted in May 2006	\$ 2,381.19	
Amount counted on August 8, 2006	286.39	2,094.80
Amount counted on August 8, 2006	286.39	
Amount counted on August 15, 2006	161.39	125.00
Total		\$ 2,219.80

- 2) **Admission Fees** – School personnel we spoke with stated they monitored the deposit of admission fees collected at a volleyball game on September 12, 2006 because they had concerns about the completeness of admission fees deposited by Mr. Davis. Mr. Davis was responsible for the deposit of the admission fees for the game.

The staff member collecting admission fees at the game was instructed by the Assistant Principal to complete the front of a count sheet documenting the number of tickets sold and the amount of fees collected. The staff member was also instructed to write the number of tickets and the amount collected on the back of the count sheet. The staff member reported she recorded the information on the back of the sheet as she was instructed to do. The staff member also reported the number of adult and student tickets sold to the Assistant Principal, who recorded the number on a separate piece of paper he kept.

According to the staff member, Mr. Davis took the count sheet and the Ticket Sales Report at the end of the game, as is the practice for all athletic events. The next day, Mr. Davis submitted a count sheet, a Ticket Sales Report and the cash to be deposited to the District's Central Office. However, when the Assistant Principal compared the count sheet to the information he recorded separately, he identified the extra count information was not on the back of the sheet submitted by Mr. Davis and the amount submitted was \$55.00 less than the amount it should have been. In addition, the Assistant Principal stated the count sheet submitted by Mr. Davis were not in the handwriting of the staff member collecting admission fees.

Because the count sheet submitted by Mr. Davis did not include any notations on the back of the document, it appears the original count sheet was replaced and the Ticket Sales Report was prepared to match the revised count sheet. Copies of the documents submitted by Mr. Davis and the separate notation prepared by the Assistant Principal are included in **Appendix 34**. When the discrepancy was brought to Mr. Davis' attention, he told the employee they had miscounted. The \$55.00 has been included in **Exhibit A**.

According to School personnel we spoke with, documentation is prepared summarizing the proceeds from concession sales and admission fees to dances or other similar events held at the Junior High School. However, the documentation is submitted to the appropriate staff member along with the collections. As a result, we were unable to compare the documentation to the subsequent deposit to ensure all collections were properly deposited.

According to staff we spoke with, prior to Mr. Davis becoming the Principal of the Junior High School, admission fees were deposited to a bank night deposit box on the night of the event. However, because Mr. Davis decided it was a "hassle" to use the night deposit, they stopped making deposits on the night of the event. Typically, deposits are now taken to the School office and placed in a locked cabinet. However, a staff member we spoke with stated he had taken a deposit bag home after an event and brought it back the next day instead of taking it back to the office and stated "this was a common practice".

After Mr. Davis became the Principal, he and the Assistant Principal took turns supervising athletic events at the Junior High School and being responsible for gate receipts associated with the event. Responsibilities included collecting the gate receipts from individuals selling tickets and taking the cash back to the Junior High School office to be deposited the next day to the District's Central Office. According to the Assistant Principal, count sheets were not consistently completed by the individuals collecting admission fees at events. In some cases, the incomplete count sheet was placed in the bag with the money.

We obtained a listing of athletic events during the period of our review for which Mr. Davis was responsible for depositing admission fees. We reviewed the amounts deposited for those events. However, we were unable to determine if the amounts deposited were complete. Circumstances such as the weather or the opponent may affect attendance at

any given event. As a result, we were unable to compare the admission fees deposited for events for which Mr. Davis was responsible to other events to determine the reasonableness of the amount deposited.

We also inquired about admission fees to dances and other events held at the Junior High School. Because appropriate documentation was not maintained, we were unable to determine if all fees collected were properly deposited.

- 3) **Miscellaneous Collections** – We spoke with a former staff member of the School who stated she gave Mr. Davis \$325.00 cash for used equipment she purchased from the School. According to the staff member, she paid \$300.00 for two used potter’s wheels and \$25.00 for a used sewing machine in May 2006. The former staff member also stated she was not given a receipt for the purchases. We reviewed the collections recorded by the School near the date of the purchases and were unable find where the cash was deposited to Central Office or petty cash. We have included the \$325.00 in **Exhibit A**.

A staff member stated an additional used sewing machine was available for purchase at the end of the 2005/2006 school year. School personnel we spoke with were not able to tell us the status of the second sewing machine.

On September 18, 2006, administrative staff at the Junior High School determined the cash in the drawer was \$95.04 less than the collections recorded in the receipt book. The deposit included a check from Mr. Davis payable to Washington Junior High for \$100.00. A copy of the check is included in **Appendix 35**. As illustrated by the **Appendix**, the memo portion of the check states “donation.” The \$95.04 variance has been included in **Exhibit A**.

IMPROPER USE OF DISTRICT EQUIPMENT

Use of Laptop Computer - As part of our investigation, we obtained the laptop computer assigned to Mr. Davis. While reviewing files on the computer, we found pornographic images. We notified a staff member from the District’s Information Technology Department who spoke with the Superintendent. Mr. Davis had access to the District’s policy regarding the appropriate use of the internet, which prohibits threatening or obscene material.

Access to Lunch Account Software – The District uses a software package to track deposits to student lunch accounts and the use of the money deposited to the accounts. A lunch account is established for each family in the District. Specific staff members are responsible for maintaining the accounts and balancing collections with the deposits recorded to the accounts. According to District personnel we spoke with, Mr. Davis also had the ability to make changes to the lunch accounts.

When an employee attempted to reconcile the May 15, 2006 deposits recorded in the lunch accounts to the collections for the day, she did not balance by \$100.00. During the reconciliation she noticed a \$100.00 deposit had been recorded to Mr. Davis’ family’s lunch account. The employee asked Mr. Davis’ daughter if she had made a deposit to her lunch account. She stated she had not, but she would ask her Dad. When she returned from Mr. Davis’ office, she stated her Dad was “just messing around and it was a mistake and he would fix it.” An adjustment was made later in the day on May 15, 2006 by Mr. Davis to offset the \$100.00 deposit.

When we discussed these entries with the employee responsible for maintaining the lunch accounts, she stated it took three steps to enter a deposit to an account. She also stated it seemed odd to her a deposit could be made to an account by accident.

We worked with a staff member of the District's Information Technology Department to determine what information was available regarding the changes made to lunch accounts. The staff member demonstrated how a user identification specific to individuals is recorded for each entry made to the accounts. We were able to confirm the adjustments made to the Davis' family account on May 15, 2006 were made by Mr. Davis.

We reviewed the activity recorded in the Davis' family lunch account and determined Mr. Davis made an \$88.50 adjustment on August 19, 2005 which increased the balance of the account. Mr. Davis made another adjustment 1 minute later that reversed the increase. We also determined the activity in the account shows meals purchased only by students. The account does not include any meals purchased by Mr. Davis. According to School staff we spoke with, it was common for Mr. Davis to be served lunch at the School without paying for the meal. According to the Assistant Principal, he was told by Mr. Davis it was acceptable that he also receive lunches without paying for them.

It is the District's practice teachers and staff pay for their lunches. A copy of the Davis' lunch account showing the adjustments is included in **Appendix 36**.

We were unable to verify if Mr. Davis received lunches without paying for them. In addition, because improper increases identified in the Davis' lunch account were subsequently offset, we have not included any related amounts in **Exhibit A**.

DEPOSITS TO PERSONAL ACCOUNTS

We subpoenaed copies of Mr. Davis' personal bank accounts and reviewed the deposits to the accounts to determine the source of the funds. We identified a number of cash deposits made to accounts held by Mr. Davis. However, we were unable to ascertain the source of the cash. **Table 11** summarizes the cash deposits to Mr. Davis' personal bank accounts. As illustrated by the Table, \$29,025.00 and \$8,174.00 of cash were deposited to Mr. Davis' regular and business checking accounts, respectively, between June 1, 2003 and October 31, 2006.

Deposit Date	Regular Checking	Business Checking	Deposit Date	Regular Checking	Business Checking
07/07/03	\$ 3,000.00	-	04/15/05	1,000.00	90.00
07/18/03	950.00	-	05/24/05	-	700.00
10/31/03	300.00	-	05/26/05	3,900.00	-
02/18/04	1,100.00	-	06/13/05	-	700.00
06/14/04	1,700.00	-	10/17/05	-	1,800.00
06/17/04	630.00	-	11/03/05	720.00	-
06/24/04	1,800.00	-	11/09/05	55.00	-
07/30/04	1,400.00	-	12/12/05	100.00	-
08/24/04	1,200.00	-	01/05/06	400.00	-
09/08/04	200.00	-	01/09/06	100.00	-
10/12/04	1,900.00	-	01/24/06	-	2,200.00
01/24/04	3,550.00	-	02/22/06	-	420.00
1/26/05	3,200.00	-	09/05/06	-	714.00
03/14/05	-	1,550.00	09/12/06	520.00	-
03/25/05	1,300.00	-	Total	\$ 29,025.00	8,174.00

STATE ATHLETIC EVENTS

Mr. Davis has publicly alleged the District “recycled” admission tickets to State-sponsored athletic events held within the District so it appears fewer spectators attended the event. We tested several State-sponsored events hosted by District. We obtained several signed tournament reports verifying the number of tickets sold and spoke with District officials about how the events are handled. Based on our conversations, we determined the Athletic Director instructed the individuals selling tickets to use the pre-numbered receipts provided by the State athletic organizations and subsequently dispose of them. We were unable to determine what actually occurred at the events. As a result, we cannot determine if the tickets were recycled as alleged by Mr. Davis. We are also unable to determine if the appropriate amounts were deposited to the District by the individuals selling tickets or if the District remitted the proper amount to the State athletic organizations.

The instructions provided by the Athletic Director comply with instructions provided by the Iowa High School Athletic Association – Iowa Girls High School Athletic Union (IHSAA-IGHSAU). We observed the IHSAA-IGHSAU guidelines entitled “Sponsored Event Ticket Policy” documented in a letter dated January 20, 2005, which stated the procedure to be followed is as follows:

- (1) Collect the money for the ticket(s) sold.
- (2) Tear ticket(s) off the roll in consecutive order and then tear the ticket(s) in half or have the person at the entrance door tear the ticket(s) in half and deposit them in a receptacle, there upon the spectator may enter the tournament venue.

These controls would not prohibit someone from entering the event either without a ticket or entering without payment.

CERTIFIED SCHOOL ENROLLMENT

Mr. Davis also publicly alleged there were concerns regarding the annual Certified Enrollment process performed by the District in September each year. He alleged staff had been instructed to count students who no longer attended a school within the District if the required documents for a transfer had not yet been completed.

We tested the Certified Enrollment for September 2006. We observed homeroom attendance sheets signed by teachers verifying the headcount on the date of the count. We also observed several transfers out. Students no longer in the classroom were not included in the certified enrollment count. We compared the number of transfers to prior years and did not identify any significant changes.

While these controls would not prohibit including extra students on the class lists, we did not identify any instances of irregularities that would cause concern.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Washington Community School District to process receipts and disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or 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) Segregation of Duties - An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Principal had control of each of the following areas for the District's operations:

- Mail – opening and distributing
- Receipts – collection, custody and preparation of deposit
- Disbursements – preparation and approval

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the duties within each function listed above should be segregated. Specifically, purchase orders should be approved by an authorized person other than the preparer.

Also, incoming mail should be opened by an employee not authorized to make entries to the accounting records. The employee should prepare a listing of cash and checks received. Collections received through the mail should then be forwarded to accounting personnel for processing. Later, the initial listing should be compared to the cash receipt records by an independent party.

(B) Disbursements – The District has established approved methods of disbursing funds. We identified:

- disbursements not supported by invoices, receipts or other appropriate documentation and travel reimbursement requests to several employees not supported by detailed receipts
- purchase orders and reimbursement requests prepared and approved by the same individual
- disbursements to a vendor initiated and/or authorized by an individual who had an outside business relationship with the vendor
- reimbursement requests containing very limited descriptions of the type of conference or meeting attended and purchase orders that did not include the quantity, price and description of the items requested
- purchase orders that appear to have been prepared after the purchase actually occurred
- disbursements that may not be an appropriate and necessary use of public funds, including furniture for the former Junior High Principal and flowers

District officials are currently updating written policies and procedures. The limited number of policies currently in place are lacking in detail and most have not been updated since 1985. In addition, the policies do not address a number of transaction cycles.

Recommendation – The District should develop policies and procedures to ensure all collections and disbursements of District funds are handled in an appropriate manner. The District should also develop procedures to ensure the policies and procedures are in place and function properly. In addition the policies and procedures should be periodically reviewed and updated as necessary. Specifically, the District should:

- ensure all disbursements and travel claims are properly supported by detailed invoices, receipts or other appropriate documentation that allows an independent party to ensure the disbursement is appropriate
- all purchase orders, reimbursement requests and other forms of documentation are approved by someone independent of their preparation and in a position of appropriate authority over the preparer
- all vendors with whom District staff have a business or personal relationship are identified and purchases from the vendor are properly scrutinized by an independent party as to need, price, quantity and quality of the goods or services purchased
- reimbursement requests contain full descriptions and purchase orders are properly completed prior to the purchase of goods or services
- all disbursements are an appropriate and necessary use of public funds.

In addition, procedures should be implemented to ensure all goods and services procured by the District are properly bid or obtained in a manner that does not bring into question their propriety. If goods or services are obtained from a party related in fact or appearance to a District employee or official, the District should address the situation and clearly document how the public interest is served by obtaining the goods or services from the related party. Also, the District should ensure all related party transactions are properly disclosed to the firm conducting the annual financial statement audit for disclosure in the audit report.

- (C) Receipts – Admission fees and concession sales are collected for athletic events, dances and other events held at the Junior High School. The District has established Ticket Sales Reports and count sheets which are to be completed by the individual collecting money. However, the documents are not prepared in a consistent manner by all individuals. In addition, the documents are placed in the bag with the proceeds and provided to a staff member who then has custody of the only written record of the collections as well as the collections.

We determined some Junior High School events do not use tickets to provide a record of the completeness of collections subsequently deposited. In addition, receipts were not issued for other types of collections at the Junior High School.

Recommendation – The District should use prenumbered tickets at all events and reconcile collections to the number of tickets sold. Additionally, the reconciliation documentation should be retained to support collections submitted to Central Office and to support the deposit.

Whenever possible, 2 individuals should sell the tickets and sign off on the reconciliation at the end of the event. The documentation prepared should not be submitted to the District's Central Office with the proceeds, but should be delivered separately by an individual responsible for collecting the funds. The documentation should be reviewed by an independent party and reconciled to the amount actually deposited.

In addition, prenumbered receipts should be issued at the time of collection to provide additional control over the proper collection and recording of all money.

- (D) Policies and Procedures – As stated previously, District officials are currently updating policies and procedures. Existing policies are limited, outdated and do not address all transaction cycles.

Recommendation – In addition to the procedures previously recommended, the District should develop policies and procedures for the following areas:

- Cash – All proceeds should be deposited intact in a timely manner. Employees should be prohibited from cashing personal checks from deposit proceeds.
- Employee Reimbursements for Supplies and Other Purchases – To the extent possible, employees should not personally purchase supplies and other items for the District. The purchase order process should be followed and payment should be made directly to the vendor for needed items. However, when it is necessary for an employee to incur a cost on behalf of the District, the reimbursement request should be properly documented, including the circumstances of the purchase, an approval by the employee's supervisor and the original detailed receipt or invoice.
- Equipment Sales – The District should have a policy to address the disposal of equipment no longer needed. Section 297.22 of the Code of Iowa states, in part, "property having a value of not more than five thousand dollars, other than real property, may be disposed of by any procedures which is adopted by the board and each sale shall be published by at least one insertion each week for two consecutive weeks in a newspaper having general circulation in the district."

- (E) Safe and Drug Free Schools and Communities Grant – We identified several disbursements authorized by the former Junior High School Principal made with Safe and Drug Free Schools and Communities grant funds. Certain items purchased are not an allowable use of the federal funds. The disbursements are summarized in the following table.

Date	Vendor	Description	Amount
06/11/03	Monty Davis	<i>None available</i>	\$ 1,174.83
06/01/05	Monty Davis	Fraudulent document – apparel	1,177.39
08/30/06	Monty Davis	Fraudulent documentation - videos	786.45
11/20/03	Pamida	Gift cards	300.00
05/09/06	Kbbam, Inc.	450 dog tags – not as ordered or used	2,340.00
		Total	\$ 5,778.67

Recommendation – The District should contact the Department of Education to determine what action is necessary to resolve the unallowable use of the grant monies.

- (F) Petty Cash – We determined certain collections were deposited to an unauthorized petty cash fund at the Junior High School and used for small miscellaneous expenses. The collections should have been deposited intact to the District’s Central Office. Receipts from the pop machines were used to “cash” certain vendor checks received at the Junior High School. Receipts were not always kept to support cash used from the petty cash fund. The amount of cash on hand was not included in the District’s accounting records.

Recommendation – All receipts should be deposited intact and a formal petty cash fund should be established and maintained on an imprest basis with receipts for petty cash expenditures attached to periodic claims for reimbursement. Receipts should be deposited on a timely basis and a restrictive endorsement (for deposit only) should be placed on checks as they are received. The amount of the petty cash fund should be included in the District’s accounting records.

- (G) Access to Lunch Account System – The Former Junior High School Principal had access to the lunch account system. The access allowed him to adjust the balances in individual accounts even though he had no responsibility for the collection or recording of funds associated with the nutrition program.

Recommendation – Access to the lunch account system should be limited to only those individuals responsible for updating the lunch account system, such as administrative staff in the Nutrition Department. Additionally, the custody of and recording of proceeds should be segregated. The individuals who collect the money for the lunch account should not be allowed access to record activity in the system.

Exhibits

**Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Summary of Findings
For the period June 1, 2003 through October 31, 2006

Description	Exhibit / Table / Page Number	Amount
Improper Disbursements:		
Reimbursements to Monte Davis	Table 1	\$ 4,960.12
Disbursements Related to Fundraisers	Table 2	1,234.29
Related Party Disbursements:		
KBBAM, Inc.	Pages 15 and 16	\$2,340.00
A.S.U.	Pages 16 and 17	2,878.49
Robert Gaal - Auctions Unlimited	Pages 17 and 18	25.00
Purchases from Vendors	Table 7	1,864.54
		<u>13,302.44</u>
Questionable Disbursements:		
Marshall Furniture Co.	Pages 20 and 21	1,209.90
Ultimate Office	Page 21	370.58
Total Improper and Questionable Disbursements		<u>1,580.48</u> <u>14,882.92</u>
Undeposited Collections:		
Petty Cash	Pages 21 and 22	2,219.80
Admission Fees:		
Volleyball game, September 12, 2006	Page 23	55.00
Other Admission Fees	Pages 23 and 24	Undeterminable
Miscellaneous Fees:		
Sale of used equipment	Page 24	325.00
Daily reconciliation	Page 24	95.04
Total Undeposited Collections		<u>420.04</u> <u>2,694.84</u>
Total		17,577.76
Less: Check received from Wayland Auction Barn (Robert Gaal)	Pages 16 and 17	<u>(1,439.25)</u>
Net		<u>\$ 16,138.51</u>

Report on Special Investigation of
Washington Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Billie Jo Heth, Senior Auditor
Corinne M. Johnson, CPA, Senior Auditor
Bradley A. Meisterling, Assistant Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

**Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests from Monte Davis and Supporting Documents
Dated 06/09/03

W FORM EXPENSE

WASHINGTON COMMUNITY SCHOOL DISTRICT
Request for Expense Reimbursement

RECEIVED JUN 09 2003

LIST ONLY EXPENSES THAT QUALIFY FOR REIMBURSEMENT AS PER BOARD POLICY

Name Monte J. Davis Date 06/09/03
USE THE BACK OF THIS FORM IF MORE ROOM IS NEEDED TO LIST EXPENSES

Reason for this request: Reimbursement - Drug Free Materials -
03-04

Destination	Date of Departure	Date of Return	Total Mileage	X \$0.25 =
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Total Travel Expenses: \$ _____

LODGING: Maximum of five nights single accommodation (three nights for state meetings)
Total Lodging Expenses: \$ _____

MEALS: \$25.00 per day, maximum of \$60.00 for State Conferences,
maximum of \$75.00 for Regional & National Conferences

Date	Breakfast \$	Lunch \$	Dinner \$
_____ 19 _____	_____	_____	_____
_____ 19 _____	_____	_____	_____
_____ 19 _____	_____	_____	_____
_____ 19 _____	_____	_____	_____

Total Meal Expenses: \$ _____

REGISTRATION: Actual Amount up to \$150.00 Total Registration: \$ _____
(see appendix B of Deans Policy)

MISCELLANEOUS EXPENSES:

Description	Amount
<u>Drug Free Materials (High)</u>	<u>\$ 1,174.83</u>
_____	_____
_____	_____

Monte Davis
2039 Lexington Blvd
Washington, Iowa
52353

Total Miscellaneous Expenses: \$ _____

ENTERED JUN 10 2003 TOTAL FOR THIS REQUEST \$ 1,174.83

ALL CLAIMED EXPENSES EXCEPT MILEAGE MUST HAVE RECEIPTS ATTACHED

Budget Code 10-0953-2113-100-4592-61 Signature Monte J. Davis

Supervisors Approval Monte J. Davis Date 06/09/03

02 per Kevin P 6/10/03

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 03/11/09

W FORM EXPENSE

WASHINGTON COMMUNITY SCHOOL DISTRICT
Request for Expense Reimbursement

RECEIVED MAR 12 2009

LIST ONLY EXPENSES THAT QUALIFY FOR REIMBURSEMENT AS PER BOARD POLICY

Name Monte J. Davis Date 03/11/09
USE THE BACK OF THIS FORM IF MORE ROOM IS NEEDED TO LIST EXPENSES

Reason for this request: reimbursement - purchases for
professional library (Annual)

Destination	Date of Departure	Date of Return	Total Mileage	
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____

Total Travel Expenses: \$ _____

LODGING: Maximum of five nights single accommodation (three nights for state meetings)
Total Lodging Expenses: \$ _____

MEALS: \$25.00 per day, maximum of \$60.00 for State Conferences,
maximum of \$75.00 for Regional & National Conferences

Date	Breakfast \$	Lunch \$	Dinner \$
Date _____ 20 _____	Breakfast \$ _____	Lunch \$ _____	Dinner \$ _____
Date _____ 20 _____	Breakfast \$ _____	Lunch \$ _____	Dinner \$ _____
Date _____ 20 _____	Breakfast \$ _____	Lunch \$ _____	Dinner \$ _____
Date _____ 20 _____	Breakfast \$ _____	Lunch \$ _____	Dinner \$ _____

Total Meal Expenses: \$ _____

REGISTRATION: Actual Amount up to \$150.00 Total Registration: \$ _____
(see appendix B of Board Policy)

MISCELLANEOUS EXPENSES:

Description	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total Miscellaneous Expenses: \$ _____

TOTAL FOR THIS REQUEST \$ 409.57 ^{OK}

ALL CLAIMED EXPENSES EXCEPT MILEAGE MUST HAVE RECEIPTS ATTACHED

Budget Code 10-3102-2410-000-0000 ⁶¹⁰ Signature Monte J. Davis

Supervisors Approval Monte J. Davis Date 03/11/09

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 03/11/09

Sue -

I paid for this with
a MasterCard. Don't have
statement yet. Attached is
the receipt from the internet
purchase.

Thanks,
Monte



ALLIANT ENERGY.

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 03/11/09

Barnes & Noble.com

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Remove	Wish List	Qty	Description	Availability	Price
Delete Item	Add to Wish List	1	<u>Classroom Instruction That Works: Research-Based Strategies for Increasing Student Achievement</u> Robert J. Marzano, Debra J. Pickering, Jane E. Pollock Format: Paperback Retail Price: \$24.95 Our Price: \$17.46 You Save: \$7.49 (30%)	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$17.46
Delete Item	Add to Wish List	1	<u>Classroom Management That Works: Research-Based Strategies for Every Teacher</u> Robert J. Marzano, Debra Pickering, Jana S. Marzano Format: Paperback Retail Price: \$25.95 Our Price: \$18.16 You Save: \$7.79 (30%)	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$18.16
Delete Item	Add to Wish List	1	<u>Differentiated Classroom: Responding to the Needs of All Learners</u> Carol Ann Tomlinson Format: Paperback Retail Price: \$21.95 Our Price: \$15.36 You Save: \$6.59 (30%)	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$15.36
Delete Item	Add to Wish List	1	<u>Differentiating Instruction in the Regular Classroom: How to Reach and Teach All Learners, Grades 3-12</u> Diane Heacox, Diane Heacox Format: Paperback Retail Price: \$25.95 Our Price: \$20.96 You Save: \$4.99 (30%)	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$20.96

http://www.barnesandnoble.com/?loc=internal&url=29314UR31%3E%3E%3E%3E Page 1 of 5

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 03/11/09

Item # & Noble Sport - Link				3/11/09 10:06 AM	
Delete Item	Add to Wish List	1	Enhancing Professional Practice: A Framework for Teaching Charlotte Danielson, Foreword by Frances Faircloth Jones Format: Paperback Retail Price: \$19.95 Our Price: \$13.96 You Save: \$5.99 (30%)	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$13.96
Delete Item	Add to Wish List	1	Fulfilling the Promise of the Differentiated Classroom: Strategies and Tools for Responsive Teaching Carol A. Tomlinson Format: Paperback Retail Price: \$25.95 Our Price: \$18.16 You Save: \$7.79 (30%)	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$18.16
Delete Item	Add to Wish List	1	Handbook for Classroom Instruction That Works Debra J. Pickering, Jennifer S. Norford (Editor), Diane E. Paynter (Editor), Robert J. Marzano Format: Paperback Retail Price: \$31.95 Our Price: \$22.36 You Save: \$9.59 (30%)	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$22.36
Delete Item	Add to Wish List	1	I Read It, But I Don't Get It!: Comprehension Strategies for Adolescent Readers Cris Tovani, Philippa Stratton (Editor), Foreword by Elin Oliver Keene Format: Paperback Our Price: \$18.50	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$18.50
Delete Item	Add to Wish List	1	Mosaic of Thought: Teaching Comprehension in a Reader's Workshop Susan Zimmermann, Foreword by Donald H. Graves Format: Paperback Our Price: \$29.00	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$29.00
Delete Item	Add to Wish List	1	Multiple Intelligences in the Classroom Thomas Armstrong Format: Paperback Retail Price: \$22.95 Our Price: \$16.06 You Save: \$6.89 (30%)	Availability: Usually ships within 24 hours Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	\$16.06
Delete Item	Add to Wish List	1	Professional Learning Communities at Work: Best	Availability: Usually ships	\$23.95

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 03/11/09

Bates & Noble.com - C.O.R.		3/11/09 1:06 AM					
		Delete Item	Add to Wish List	<input type="checkbox"/>	<u>Practices for Enhancing Student Achievement</u> Richard DuFour, Robert Eaker, Robert E. Eaker, Robert E. Eaker Format: Paperback Our Price: \$23.95	within 24 hours <input checked="" type="checkbox"/> Faster Delivery Same day in: Manhattan Next day in: select East Coast ZIP Codes	
		Delete Item	Add to Wish List	<input type="checkbox"/>	<u>Reading with Meaning: Teaching Comprehension in the Primary Grades</u> Debbie Miller Format: Hardcover Our Price: \$21.00	Availability: Usually ships within 24 hours <input checked="" type="checkbox"/> Faster Delivery Same day in: Manhattan Next day in: select East Coast ZIP Codes	\$21.00
		Delete Item	Add to Wish List	<input type="checkbox"/>	<u>Strategies that Work: Teaching Comprehension to Enhance Understanding</u> Stephanie Harvey, Anne Goudvis Format: Paperback Our Price: \$22.50	Availability: Usually ships within 24 hours <input checked="" type="checkbox"/> Faster Delivery Same day in: Manhattan Next day in: select East Coast ZIP Codes	\$22.50
		Delete Item	Add to Wish List	<input type="checkbox"/>	<u>Teaching with the Brain in Mind</u> Eric Jensen Format: Paperback Retail Price: \$21.95 Our Price: \$15.36 You Save: \$6.59 (30%)	Availability: Usually ships within 24 hours <input checked="" type="checkbox"/> Faster Delivery Same day in: Manhattan Next day in: select East Coast ZIP Codes	\$15.36
		Delete Item	Add to Wish List	<input type="checkbox"/>	<u>The Essential 55: An Award-Winning Educator's Rules for Discovering the Successful Student in Every Child</u> Ron Clark Format: Hardcover Retail Price: \$19.95 Our Price: \$13.96 You Save: \$5.99 (30%)	Availability: Usually ships within 24 hours <input checked="" type="checkbox"/> Faster Delivery Same day in: Manhattan Next day in: select East Coast ZIP Codes	\$13.96
		Delete Item	Add to Wish List	<input type="checkbox"/>	<u>Understanding by Design Handbook</u> Jay McTighe, Grant Wiggins Format: Other Format Our Price: \$31.95	Availability: Usually ships within 24 hours <input checked="" type="checkbox"/> Faster Delivery Same day in: Manhattan Next day in: select East Coast ZIP Codes	\$31.95
		Delete Item	Add to Wish List	<input type="checkbox"/>	<u>We Can't Teach What We Don't Know: White Teachers and the Transformative Vision</u>	Availability: Usually ships within 24 hours	\$20.95

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 03/11/09

Banca & Nabholz.com - Cart				3/11/09 10:06 AM	
		Gary R. Howard Format: Paperback Our Price: \$20.95		Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes	
Delete Item	Add to Wish List	<input type="text" value="1"/>	<u>What Really Matters for Struggling Readers: Designing Research-Based Programs</u> Richard L. Allington Format: Paperback Retail Price: \$30.00 Our Price: \$21.00 You Save: \$9.00 (30%)	Availability: Usually ships within 24 hours	\$21.00
		Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes			
Delete Item	Add to Wish List	<input type="text" value="1"/>	<u>What Works in Schools: Translating Research into Action</u> Robert J. Marzano Format: Paperback Retail Price: \$25.95 Our Price: \$18.16 You Save: \$7.79 (30%)	Availability: Usually ships within 24 hours	\$18.16
		Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes			
Delete Item	Add to Wish List	<input type="text" value="1"/>	<u>Not Much Just Chillin': The Hidden Lives of Middle Schoolers</u> Linda Perlstein Format: Hardcover Retail Price: \$24.00 Our Price: \$15.80 You Save: \$8.20 (30%)	Availability: Usually ships within 24 hours	\$16.80
		Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes			
Delete Item	Add to Wish List	<input type="text" value="1"/>	<u>Assertive Discipline: Positive Behavior Management for Today's Classroom</u> Lee Canter, Marlene Canter Format: Paperback Retail Price: \$19.95 Our Price: \$13.95 You Save: \$6.00 (30%)	Availability: Usually Available in 1 - 2 weeks	\$13.95
		Faster Delivery Same day in Manhattan Next day in select East Coast ZIP Codes			
Update Quantity		• Tax and Shipping are calculated when you checkout. Get Details about these costs.		Subtotal: \$409.57	

**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 04/13/06

WASHINGTON COMMUNITY SCHOOL DISTRICT
Request for Expense Reimbursement RECEIVED APR 18 2006
ALL CLAIMED EXPENSES EXCEPT MILEAGE MUST HAVE DATED, ITEMIZED RECEIPTS ATTACHED
LIST ONLY EXPENSES THAT QUALIFY FOR REIMBURSEMENT AS PER BOARD POLICY
(All claims must be submitted within 20 working days)

Name Monte Davis Date 04/13/06
USE THE BACK OF THIS FORM IF MORE ROOM IS NEEDED TO LIST EXPENSES

Reason for this request: reimbursement (professional library)

MILEAGE: If district vehicle is available but employee chooses to drive personal vehicle no reimbursement will be allowed.

Destination	Date of Departure	Date of Return	Total Mileage	
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____

Total Travel Expenses: \$ _____

LODGING: Within state is limited to \$125.00 per night, Outside the state limited to the rate of a medium priced room.

Total Lodging Expenses: \$ _____

MEALS: Meals will be reimbursed for overnight travel only. In state meals are limited to \$25 per day. Out of state meals limited to \$35 per day. Larger amounts must be pre-approved by the Superintendent.

Date	Breakfast \$	Lunch \$	Dinner \$
_____ 20 _____	_____	_____	_____
_____ 20 _____	_____	_____	_____
_____ 20 _____	_____	_____	_____
_____ 20 _____	_____	_____	_____

Total Meal Expenses: \$ _____

REGISTRATION: Actual Amount of Registration Total Registration: \$ _____

MISC. EXPENSES: Please list date and purpose or nature of expense.

Date	Description	Amount
_____	_____	\$ _____
_____	<u>Professional library</u>	<u>\$ 741.46</u>
_____	_____	\$ _____
_____	_____	\$ _____

Total Miscellaneous Expenses: \$ 741.46

TOTAL FOR THIS REQUEST \$ 741.46

Budget Code 21-3102-1000-910-6054-610 Employee Signature Monte J Davis

Supervisor's Signature Monte J Davis Date 4/10/06

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 04/13/06

Barnes & Noble.com

BARNES & NOBLE
bn.com

ACCOUNT ORDER STATUS WISH LIST
HELP ABOUT SHIPPING

HOME BOOKS USED & OUR OF PRINT TEXTBOOKS DVD AUDIO PC & VIDEO GAMES CHILDREN'S TOYS & GAMES GIFTS GIFT CARDS BSN MEMBER PROGRAM BSN INST. TRSTY

Books SEARCH >

No date

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Items Shipping from Barnes & Noble.com

Quantity	Description	Availability	Price
1	<u>Instructional Models: Strategies for Teaching in a Diverse Society</u> Thomas J. Lasley, Thomas J. Matczynski, James Rowley Hardcover ISBN: 0534528408 Our Price: \$105.95	Usually ships within 24 hours Same Day delivery in Manhattan Details	\$105.95
1	<u>Alter Whiteness: Unmaking an American Majority</u> Mike Hill Hardcover ISBN: 0814735428 Our Price: \$60.00	Usually ships within 24 hours Details	\$60.00
1	<u>Cultural Diversity in Our Schools</u> Patricia L. Marshall Paperback ISBN: 053451247X Our Price: \$77.95	Usually ships within 24 hours Details	\$77.95
1	<u>Making Choices for Multicultural Education: Five Approaches to Race, Class and Gender</u> Christine E. Siedor, Carl A. Grant Paperback ISBN: 0471746684 Our Price: \$65.75	Usually ships within 24 hours Same Day delivery in Manhattan Details	\$65.75
1	<u>Making Connections in Elementary and Middle School Social Studies</u> Andrew P. Johnson Paperback ISBN: 1412926645 Our Price: \$64.95	Usually ships within 24 hours Details	\$64.95
1	<u>Student Cultural Diversity: Understanding and Meeting the Challenge</u> Eugene E. Garcia Paperback	Usually ships within 24 hours Details	\$69.18

http://cart2.barnesandnoble.com/Shop/obj.asp?x=29091304&step=fullCart&_lAction=editCart

Page 1 of 3

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 04/13/06

Barnes & Noble.com				
Remove	ISBN: 0618122087 Our Price: \$69.16			
1	Handbook of Research on Multicultural Education	Usually ships within 24 hours Same Day delivery in Manhattan		\$105.00
Move to Wish List	James A. Banks (Editor), Banks Cherry A. McGee, Cherry A. McGee Banks (Editor)	Details		
Remove	Hardcover ISBN: 0787959154 Our Price: \$105.00			
1	Multicultural Counseling in Schools: A Practical Handbook	Usually ships within 24 hours Same Day delivery in Manhattan		\$82.00
Move to Wish List	Paul B. Pedersen, John C. Carey	Details		
Remove	Hardcover ISBN: 0205321976 Our Price: \$82.00			
1	Why Gender Matters: What Parents and Teachers Need to Know about the Emerging Science of Sex Differences	Usually ships within 24 hours Same Day delivery in Manhattan		\$19.96
Move to Wish List	Leonard Sax	Details		
Remove	Hardcover ISBN: 038551073X Our Price: \$19.96			
1	Boys and Girls Learn Differently!: A Guide for Teachers and Parents	Usually ships within 24 hours Same Day delivery in Manhattan		\$13.45
Move to Wish List	Michael Gurian, With Terry Trueman, Patricia Henley	Details		
Remove	Paperback ISBN: 0787961176 Our Price: \$13.45			
1	Other People's Children: Cultural Conflict in the Classroom	Usually ships within 24 hours Same Day delivery in Manhattan		\$15.25
Move to Wish List	Lisa D. Delpit	Details		
Remove	Paperback ISBN: 1565841808 Our Price: \$15.25			
1	Water is Wide	Usually ships within 24 hours		\$7.99
Move to Wish List	Pat Conroy, Mou-Sien Tseng	Details		
Remove	Mass Market Paperback ISBN: 0553260937 Our Price: \$7.99			
1	Savage Inequalities: Children in America's Schools	Usually ships within 24 hours Same Day delivery in Manhattan		\$12.60
Move to Wish List	Jonathan Kozol	Details		
Remove	Paperback ISBN: 0060974990 Our Price: \$12.60			
1	Raising Confident Boys: 100 Tips for Parents and Teachers	Usually ships within 24 hours Same Day delivery in Manhattan		\$3.99
Move to Wish List	Elizabeth Hartley-Erewer	Details		
Remove	Paperback ISBN: 0641559024 Our Price: \$3.99			

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 04/13/06

Barnes & Noble.com

1	Minds of Boys: Saving Our Sons from Falling Behind in School and Life	Usually ships within 24 hours Same Day delivery in Manhattan	\$19.96
Move to Wish List	Michael Gurian, Kathy Stevens	Details	
Remove	Hardcover ISBN: 0787977618 Our Price: \$19.96		
1	The Shame of the Nation: The Restoration of Apartheid Schooling in America	Usually ships within 24 hours Same Day delivery in Manhattan	\$17.50
Move to Wish List	Jonathan Kozol	Details	
Remove	Hardcover ISBN: 1400052440 Our Price: \$17.50		
Update Quantity		Subtotal	\$741.46

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ORDER SUBTOTAL \$741.46

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Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 04/13/06

HOLE # 13 TPC AT THE WOODLANDS

MONTE J. OR SHERRI S. DAVIS
WASHINGTON, IA 52553-9299

6744

04/06/06

PAY TO THE ORDER OF Barnes + Noble : \$813⁷⁷/₁₀₀ xx

Eight hundred thirteen and 77/100 DOLLARS

WASHINGTON STATE BANK
1000 21st - Washington, Iowa 52553-9299

FOR School books

Monte J. Davis

6744

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 05/10/04

W FORM EXPENSE

104213

WASHINGTON COMMUNITY SCHOOL DISTRICT
Request for Expense Reimbursement

RECEIVED MAY 17 2004

LIST ONLY EXPENSES THAT QUALIFY FOR REIMBURSEMENT AS PER BOARD POLICY

Name Monte Davis Date 05/05 + 05/06 - 05/10
USE THE BACK OF THIS FORM IF MORE ROOM IS NEEDED TO LIST EXPENSES

Reason for this request: ASCD Conf. / Tech. Training

Destination	Date of Departure	Date of Return	Total Mileage	X \$0.25 =
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Total Travel Expenses: \$ _____

LODGING: Maximum of five nights single accommodation (three nights for state meetings)
Total Lodging Expenses: \$ _____

MEALS: \$25.00 per day, maximum of \$60.00 for State Conferences,
maximum of \$75.00 for Regional & National Conferences

Date	Breakfast \$	Lunch \$	Dinner \$
<u>05/04 2004</u>	_____	<u>24.41</u>	<u>47.98</u> ^{max 60.00}
<u>05/05 2004</u>	_____	<u>17.19</u>	_____
_____ 20__	_____	<u>D.S. 12.4</u>	_____
<u>05/10 2004</u>	_____	<u>15.10</u>	_____

Total Meal Expenses: \$ 104.58 92.29

REGISTRATION: Actual Amount up to \$150.00 Total Registration: \$ _____
(see appendix B of Board Policy)

MISCELLANEOUS EXPENSES:

Description	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total Miscellaneous Expenses: \$ _____

ENTERED MAY 18 2004

TOTAL FOR THIS REQUEST \$ 104.58 92.29 ^{max}

ALL CLAIMED EXPENSES EXCEPT MILEAGE MUST HAVE RECEIPTS ATTACHED

Budget Code 10-3102-2410-000-0000-582 Signature Monte Davis

Supervisors Approval Monte Davis Date 05/10/04

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 05/10/04



101 EAST LOCUST STREET
DES MOINES, IA 50309
PHONE: 515-244-1700
FAX: 515-244-2537

EMBASSY SUITES
HOTEL®
Des Moines on the River

MONTE DAVIS
111 S AVENUE B
WASHINGTON, IA 52953
IUS

515/7DBN
05/04/04 7:02PM
05/05/04
2/0

RATE PLAN
HH#
AL#
BONUS A:

CONFIRMATION NUMBER : 863C2108

05/08/04 PAGE 1

Rate quoted based on arrival date and length of stay. Should you choose to depart early, rate is subject to change.

515/7DBN
05/04/04 7:02PM
05/05/04
2/0

PLEASE SIGN TO ACKNOWLEDGE RECEIPT OF THESE TERMS. PLEASE PRINT NAME AND SIGNATURE OF GUEST. SIGNATURE OF HOTEL REPRESENTATIVE IS NOT NECESSARY. ALL CHARGES WILL BE DEBITED TO YOUR CARD. IF YOU DO NOT HAVE A CARD, YOU WILL BE REQUIRED TO PAY CASH. ALL CHARGES WILL BE DEBITED TO YOUR CARD. IF YOU DO NOT HAVE A CARD, YOU WILL BE REQUIRED TO PAY CASH. ALL CHARGES WILL BE DEBITED TO YOUR CARD. IF YOU DO NOT HAVE A CARD, YOU WILL BE REQUIRED TO PAY CASH.

DATE	REFERENCE	DESCRIPTION	AMOUNT
05/04/04	1135988	DOOZIE'S - LUNCH	\$24.41
05/04/04	1136000	DOOZIE'S - LUNCH	\$47.88
05/05/04	1136816	DOOZIE'S - LUNCH	\$17.19
05/06/04	1137038	VS *****0377	(\$89.48)
		** BALANCE **	\$0.00

VS *****0377

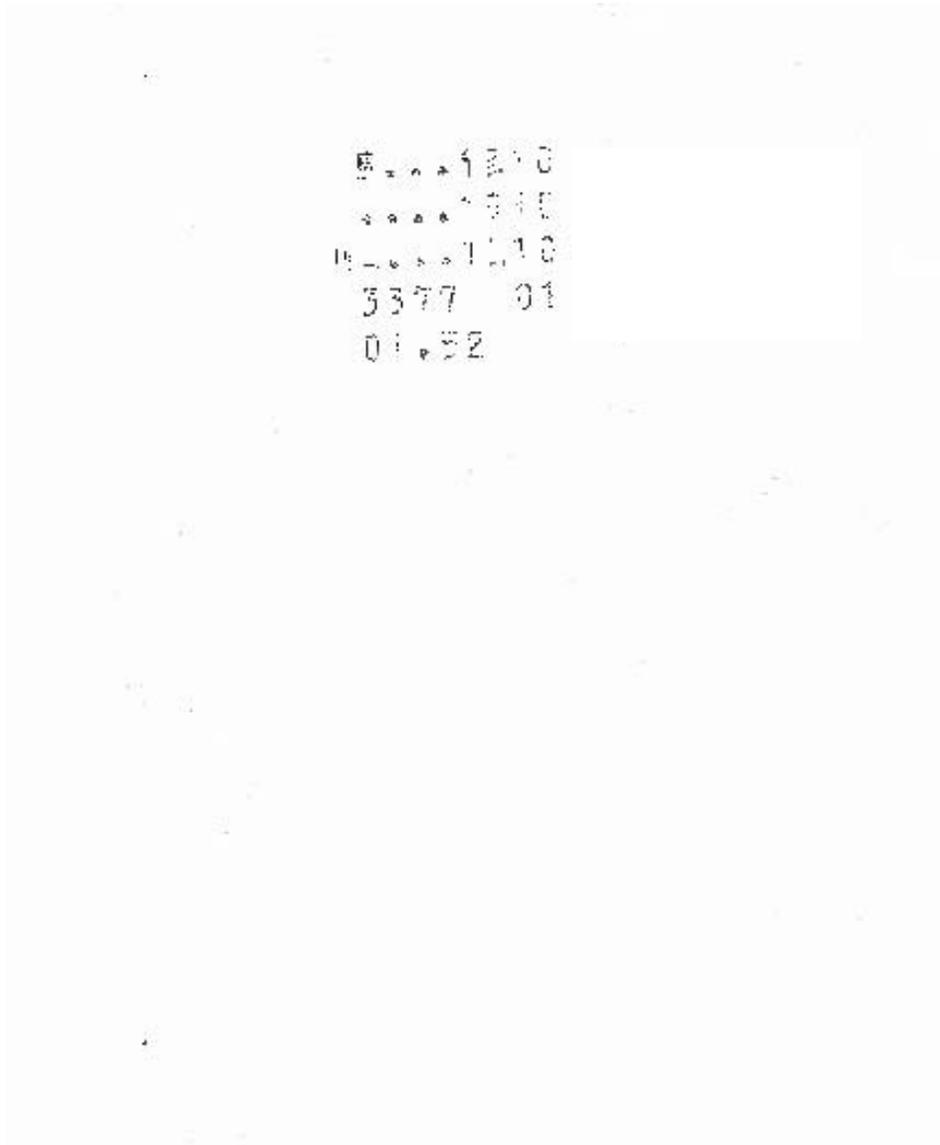
05/05/04 256035 3

ACCT. NO.	DAVIS, MONTE	102977
CARD NUMBER NAME		
ESTABLISHMENT NO. & LOCATION		
CARDHOLDER'S SIGNATURE		

DATE OF CHARGE	05/05/04
AMOUNT	-89.48
TOTAL AMOUNT	

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 05/10/04



Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 05/10/04

322 COURTNEY
 516/1 CHK 2865 MAY04'04 7:53PM
 RM SERV
 1 FRENCH ONION 4.95
 1 CHIX QUESADILLAS 5.95
 1 REUBEN 7.50
 3 BUD LIGHT @ 3.07 9.21
 15 %
 15% Gratuitt
 Delivery Charge
 Food
 Liquor/Drink 9.42
 Charged Tip 7.57
 Sales Tax 2.09
 Amount Due \$47.86
 Gratuity
 Total _____
 Signature *Monte Davis*
 Print Name Davis
 Room # 516
 THANK YOU!!

322 COURTNEY
 516/2 CHK 2868 MAY04'04 8:01PM
 RM SERV
 3 BUD LIGHT @ 3.07 9.21
 Delivery Charge 2.00
 15 %
 15% Gratuitt 76
 Liquor/Drink 18.42
 Charged Tip 7.57
 Sales Tax 2.22
 Amount Due \$24.41
 Gratuity
 Total _____
 Signature _____
 Print Name Monte Davis
 Room # 516
 THANK YOU!!

NOTE: Obtained receipts from vendor.

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 11/18/04

WASHINGTONGEXPENSE

WASHINGTON COMMUNITY SCHOOL DISTRICT
Request for Expense Reimbursement

104213
RECEIVED NOV 09 2004

LIST ONLY EXPENSES THAT QUALIFY FOR REIMBURSEMENT AS PER BOARD POLICY

Name Monte Davis Date 11/08/04
USE THE BACK OF THIS FORM IF MORE ROOM IS NEEDED TO LIST EXPENSES

Reason for this request: National Middle School Conference
Minneapolis, MN

Destination	Date of Departure	Date of Return	Total Mileage	X \$0.25 =
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Total Travel Expenses: \$ 20.00 (gas)

LODGING: Maximum of five nights single accommodation (three nights for state meetings)
Total Lodging Expenses: \$ _____

MEALS: \$25.00 per day, maximum of \$60.00 for State Conferences, maximum of \$75.00 for Regional & National Conferences

Date	Breakfast \$	Lunch \$	Dinner \$
<u>11/03 2004</u>	<u>—</u>	<u>5.75</u>	<u>82.50</u> (Hoffman, Mayer, Davis)
<u>11/04 2004</u>	_____	_____	<u>50.00</u> (Hoffman, Mayer, Davis)
<u>11/05 2004</u>	_____	<u>42.00</u> (Hoffman, Mayer, Davis)	_____
<u>11/06 2004</u>	<u>3.00</u>	<u>19.98</u>	<u>See also Davis</u>

Total Meal Expenses: \$ 208.33 191.41

REGISTRATION: Actual Amount up to \$150.00
(see appendix B of Board Policy) Total Registration: \$ _____

MISCELLANEOUS EXPENSES:

Description	Amount
<u>Site Visit</u>	<u>\$ 35.00</u>
<u>Per Conference</u>	<u>\$ 35.00</u>
<u>Curriculum Items</u>	<u>\$ 23.00</u>
_____	_____

Total Miscellaneous Expenses: \$ 93.00

TOTAL FOR THIS REQUEST \$ 321.33 304.41 DS

ALL CLAIMED EXPENSES EXCEPT MILEAGE MUST HAVE RECEIPTS ATTACHED

Budget Code 10-3102-2410-000-000-582 Signature Monte Davis

Supervisors Approval Monte Davis Date 11/08/04

RECEIVED NOV 10 2004

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 11/18/04

NATIONAL MIDDLE SCHOOL ASSOCIATION

...devoted to improving the educational experiences of young adolescents

Registration Confirmation 11-4-04

Member	Monte Davis	#106453
PC1001 Create Flex Schedule		\$15.00
SV1303 Edina Southview		\$35.00
Late Registration Fee		\$ 5.00
Total		\$55.00

Sik VRT #35.00 pd Bank
Hof Re-Com 35.00 pd JCS

**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 05/27/05

WPC/MEXPENSE

RECEIVED MAY 27 2005
104213

WASHINGTON COMMUNITY SCHOOL DISTRICT
Request for Expense Reimbursement

LIST ONLY EXPENSES THAT QUALIFY FOR REIMBURSEMENT AS PER BOARD POLICY

Name Monte Davis Date 05/27/05
USE THE BACK OF THIS FORM IF MORE ROOM IS NEEDED TO LIST EXPENSES

Reason for this request: Drug Free/Red Ribbon Supplies
For 05-06

Destination	Date of Departure	Date of Return	Total Mileage	
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____

Total Travel Expenses: \$ _____

LODGING: Maximum of five nights single accommodation (three nights for state meetings)
Total Lodging Expenses: \$ _____

MEALS: \$25.00 per day, maximum of \$60.00 for State Conferences,
maximum of \$75.00 for Regional & National Conferences

Date _____ 20	Breakfast \$ _____	Lunch \$ _____	Dinner \$ _____
Date _____ 20	Breakfast \$ _____	Lunch \$ _____	Dinner \$ _____
Date _____ 20	Breakfast \$ _____	Lunch \$ _____	Dinner \$ _____
Date _____ 20	Breakfast \$ _____	Lunch \$ _____	Dinner \$ _____

Total Meal Expenses: \$ _____

REGISTRATION: Actual Amount up to \$150.00 Total Registration: \$ _____
(see appendix B of Board Policy)

MISCELLANEOUS EXPENSES:

Description	Amount
_____	\$ _____
<u>Kabaam Inc.</u>	<u>\$ 1,177.39</u>
_____	\$ _____
_____	\$ _____

Total Miscellaneous Expenses: \$ _____

TOTAL FOR THIS REQUEST \$ 1177.39

RECEIVED MAY 31 2005

ALL CLAIMED EXPENSES EXCEPT MILEAGE MUST HAVE RECEIPTS ATTACHED

Budget Code 10-0953-2118-100-4892-610 Signature Monte Davis

Supervisors Approval Monte Davis Date 05/27/05

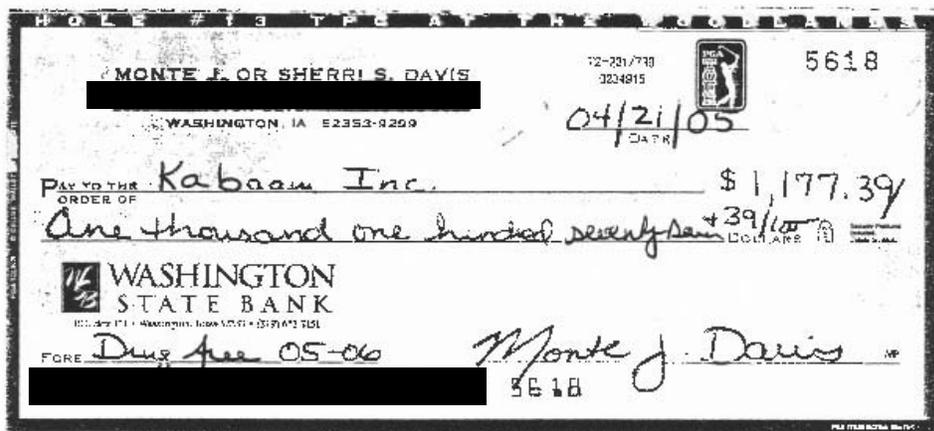
Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 05/27/05

Kbbam Apparel 1600 Country Club Road Washington, IA 52353		<h2 style="margin: 0;">Invoice</h2> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">Invoice #</td> </tr> <tr> <td style="text-align: center;">5/29/2005</td> <td style="text-align: center;">463</td> </tr> </table>		Date	Invoice #	5/29/2005	463
Date	Invoice #						
5/29/2005	463						
Bill To Monte Davis Washington Junior High Washington, Iowa 52353		Ship To Washington Junior high Washington, IA 52353					
P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project	
			5/16/2005				
Quantity	Item Code	Description			Price Each	Amount	
18		Fleece pullovers embroidered with drug free logo			25.90	466.20T	
100		Red golf repair tool engraved with drug free logo			3.18	318.00T	
25		Hats embroidered with drug free logo			6.13	153.25T	
6		License plate holder engraved Washington Junior High School 2005-2006 Drug free			21.14	126.84T	
10		Engraved mugs Washington Junior High Drug free with logo			13.10	131.00T	
		Items to be delivered September 2005					
		Sales Tax			0.00%	0.00	
					Total	\$1,177.39	

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 05/27/05



**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 08/25/06

Discover Films, Inc. :: Checkout :: Payment Details
08/25/2006 12:14 AM



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"GOLD MEDIA" WHEN
MAKING YOUR PURCHASE FOR 30%
OFF - NOW THROUGH SEPTEMBER 30,
2006.**

Search: [Advanced search](#)

Categories: [Discover Films, Inc. :: Checkout :: Payment details](#)

Alcohol and Other Drugs
Decision Skills
Marijuana
Relationships and Sexua! Assault
Tobacco
Videos in Spanish!

Bestsellers

1. This Is Your Brain On Alcohol
2. Smoking: The Toxic Truth
3. What's Wrong With Ecstasy and Other Club Drugs

Special

BE SURE TO USE COUPON CODE "GOLD MEDIA" WHEN MAKING YOUR PURCHASE FOR 30% OFF - NOW THROUGH AUGUST 31, 2006.

Gift certificates

Help

Contact us
Privacy statement
Terms & Conditions

STORE FRONT SHOPPING CART CONTACT US

Phone: 985-892-7571
Post Office Box 1745
Covington, LA 70434

Your cart

Items: 5
Total: \$706.45

View Cart
Checkout
Wish list
Orders history

Authentication

anonymous-11 is logged in:

Log out: [Go](#)

If account is disabled in your browser, click here

Product	Price	Quantity	Subtotal
DR-BCA THIS IS YOUR BRAIN ON ALCOHOL	\$139.00	1	\$139.00
DR-STL SMOKING THE TOXIC TRUTH I...	\$149.00	1	\$149.00
DR-FUD WHAT'S WRONG WITH ECSTASY A...	\$149.00	1	\$149.00
HR-CSS COOL SMART & SAFE	\$109.00	1	\$109.00
DR-TRH TOXIC RELATIONSHIPS ARE HAZ...	\$109.00	1	\$109.00
Summary:			**\$735.00

Notes:

1. The values in the Summary row are represented with consideration of quantity.
2. * This value is used for shipping calculations.
3. ** This value is used for shipping cost calculation.

Delivery methods: UPS Standard (\$51.45) **2**

Subtotal: \$735.00 (€ \$391.65)
Shipping: \$51.45 (€ 11.45)
TOTAL: \$786.45 (€ 381.21)

Update

Payment method: Purchase Order

Payment details

Personal Information:

First Name: Monte
Last Name: Davis
Phone: 519-851-5414
Fax:
E-Mail: mdavis@washington.k12.la.us
Web site:

Billing Address:

First Name: Monte
Last Name: Davis
Address: 111 South Avenue B
City: Washington
State: Iowa
Country: United States
Zip/Postal code: 52305

Shipping Address

NOTE: WE CANNOT SHIP TO POST OFFICE BOXES - STREET ADDRESS ONLY, PLEASE!!

First Name: Monte
Last Name: Davis
Address: 1111 South Avenue B

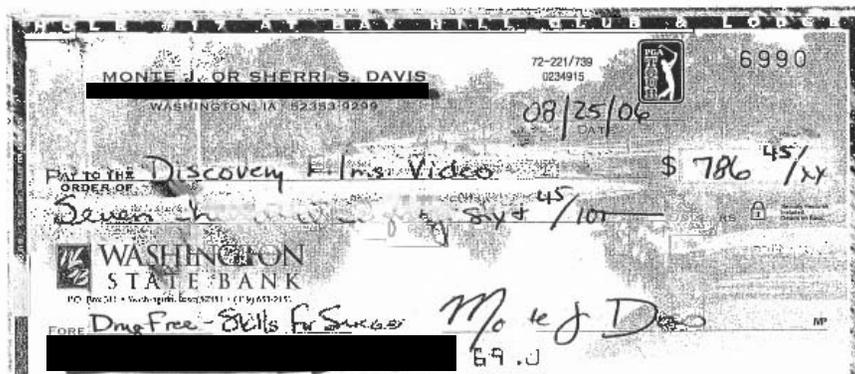
Check long phone - see attached

<http://www.discover-films.com/store/cart.php?payment=2&mode=checkout&id=038322b0d476204775132cc521b8e7d>
Page 1 of 2

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 08/25/06

Check
log
8/25/06



**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 09/25/06

W FORM EXPENSE

WASHINGTON COMMUNITY SCHOOL DISTRICT

Request for Expense Reimbursement

ALL CLAIMED EXPENSES EXCEPT MILEAGE MUST HAVE DATED, ITEMIZED RECEIPTS ATTACHED
LIST ONLY EXPENSES THAT QUALIFY FOR REIMBURSEMENT AS PER BOARD POLICY

(All claims must be submitted within 20 working days)

Name Monte Davis Date 09/25/06

USE THE BACK OF THIS FORM IF MORE ROOM IS NEEDED TO LIST EXPENSES

Reason for this request: reimbursement prof. library

MILEAGE: If district vehicle is available but employee chooses to drive personal vehicle no reimbursement will be allowed.

Destination	Date of Departure	Date of Return	Total Mileage	
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____
_____	_____	_____	_____	X \$0.25 = _____

Total Travel Expenses: \$ _____

LODGING: Within state is limited to \$125.00 per night, Outside the state limited to the rate of a medium priced room.

Total Lodging Expenses: \$ _____

MEALS: Meals will be reimbursed for overnight travel only. In state meals are limited to \$25 per day. Out of state meals limited to \$35 per day. Larger amounts must be pre-approved by the Superintendent.

Date	Breakfast \$	Lunch \$	Dinner \$
_____ 20	_____	_____	_____
_____ 20	_____	_____	_____
_____ 20	_____	_____	_____
_____ 20	_____	_____	_____

Total Meal Expenses: \$ _____

REGISTRATION: Actual Amount of Registration Total Registration: \$ _____

MISC. EXPENSES: Please list date and purpose or nature of expense.

Date	Description	Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Total Miscellaneous Expenses: \$ 612.59/xx

TOTAL FOR THIS REQUEST \$ 612.59/xy

Budget Code 0-3102-2410-000-0000-611 Employee Signature Monte J Davis

Supervisor's Signature [Signature] Date _____

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 09/25/06

Shopping Cart || Order Review 09/25/2006 02:44 PM


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[Contact Us](#)
[ASCD.org](#)

[BOOKS](#)
[VIDEOS](#)
[MIXED MEDIA](#)
[ONLINE SERVICES](#)
[AUDIOS](#)
[MAGAZINES & NEWSLETTERS](#)

Search

[View Cart](#) 23 Items : \$583.42
 Members Save : \$106.50

Order Review

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[Shipping](#)
[Payment](#)
●
[Order Review](#)
[Confirmation](#)

Please review your order information for accuracy.

Qty	Product	Status	Nonmember Price	Total
1	Results Now: How We Can Achieve Unprecedented Improvements in Teaching and Learning Stock #106045S25 - BOOK	IN STOCK	\$26.95	26.95
1	Classroom Instruction That Works with English Language Learners Stock #106009S25 - BOOK	IN STOCK	\$26.95	26.95
1	Honoring Diverse Teaching Styles: A Guide for Supervisors Stock #103012S25 - BOOK	IN STOCK	\$22.95	22.95
1	Teachers Wanted: Attracting and Retaining Good Teachers Stock #104005S25 - BOOK	IN STOCK	\$21.95	21.95
1	Building Background Knowledge for Academic Achievement: Research on What Works in Schools Stock #104017S25 - BOOK	IN STOCK	\$26.95	26.95
1	Getting Results with Curriculum Mapping Stock #104011S25 - BOOK	IN STOCK	\$25.95	25.95
1	Enhancing Professional Practice: A Framework for Teaching Stock #196074S25 - BOOK	IN STOCK	\$19.95	19.95
1	Classroom Management That Works: Research-Based Strategies for Every Teacher Stock #103027S25 - BOOK	IN STOCK	\$25.95	25.95
1	Teaching to the Brain's Natural Learning Systems Stock #101075S25 - BOOK	IN STOCK	\$23.95	23.95
1	Differentiation in Practice: A Resource Guide for Differentiating Curriculum, Grades 9-12 Stock #104140S25 - BOOK	IN STOCK	\$31.95	31.95
1	Teaching with the Brain in Mind, 2nd Edition Stock #104013S25 - BOOK	IN STOCK	\$27.95	27.95

https://shop.ascd.org/cart_payment.cfm
Page 1 of 3

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 09/25/06

Shopping Cart | Order Review 09/25/2006 02:44 PM

1	What Works in Schools: Translating Research into Action <u>Stock #102271S25</u> - BOOK	IN STOCK	\$25.95	25.95
1	Transforming Classroom Grading <u>Stock #100053S25</u> - BOOK	IN STOCK	\$22.95	22.95
1	Teacher Evaluation to Enhance Professional Practice <u>Stock #100219S25</u> - BOOK	IN STOCK	\$24.95	24.95
1	Finding Your Leadership Style: A Guide for Educators <u>Stock #102115S25</u> - BOOK	IN STOCK	\$25.95	25.95
1	Supervision for Learning: A Performance-Based Approach to Teacher Development and School Improvement <u>Stock #106001S25</u> - BOOK	IN STOCK	\$27.95	27.95
1	Sustaining Change in Schools: How to Overcome Differences and Focus on Quality <u>Stock #105006S25</u> - BOOK	IN STOCK	\$25.95	25.95
1	Transforming Schools: Creating a Culture of Continuous Improvement <u>Stock #103112S25</u> - BOOK	IN STOCK	\$26.95	26.95
1	Observing Dimensions of Learning in Classrooms and Schools <u>Stock #195209S25</u> - BOOK	IN STOCK	\$8.47	8.47
1	Developing Minds: A Resource Book for Teaching Thinking, 3rd Edition <u>Stock #101063S25</u> - BOOK	IN STOCK	\$39.95	39.95
1	A Better Beginning: Supporting and Mentoring New Teachers <u>Stock #199236S25</u> - BOOK	IN STOCK	\$25.95	25.95
1	50 Literacy Strategies: Step by Step, 2nd Edition <u>Stock #304137S25</u> - BOOK	IN STOCK	\$24.00	24.00
1	Becoming a Better Teacher: Eight Innovations That Work <u>Stock #100043S25</u> - BOOK	IN STOCK	\$22.95	22.95

Subtotal \$583.42

Shipping & Handling \$29.17

Orders shipped to CA, FL, GA, IL, IN, MD, NC, NJ, SD, TN, TX, VA, WA, or Canada will be charged appropriate **sales tax or GST**. Tax \$0.00

All sales are in U.S. dollars.

Order Total \$612.59

Ed4

Shipping Address

Shipping & Handling

Payment Information

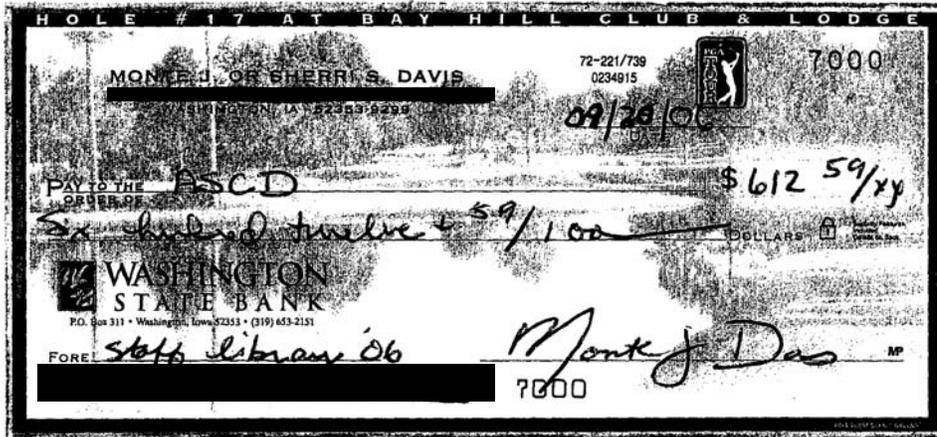
https://shop.ascd.org/cart_payment.cfm

Page 2 of 3

Report on Special Investigation of
Washington Community School District

Copies of Reimbursement Requests to Monte Davis and Supporting Documents
Dated 09/25/06

Shipping Address	Shipping & Handling	Payment Information
Monte Davis Washington Junior High 1111 South Avenue B Washington, IA 52353 United States 319-653-5414 mdavis@washington.k12. ia.us	UPS Ground - Commercial Approx. 4-10 business days	Paid By Phone Ck # 7000 Routing #07 [REDACTED]



Report on Special Investigation of
Washington Community School District

Example of "Shopping Cart" from ASCD

Order Total \$(

Shipping Address

State Capitol Bldg.
Des Moines, IA 50319
United States
641-777-1908
@auditor.state.ia.us

Shipping & Handling

UPS Ground - Residential
Approx. 4-10 business days

Payment Information

MasterCard
*****2955
Expires 05 - May 2007

Submit order to receive Order Acknowledgement Number.

Please note: You will not be invoiced for items which are backordered or not yet available until those items are shipped. Shipping and handling charges will be based on the complete order total and are invoiced in full when the order is placed.

Customer Service Mon.-Fri. 8-6 EST Toll Free 1-800-933-ASCD(2723) or call 703-578-9600 Fax 703-575-5400 E-mail WebHelp@

[Shipping Policy](#) | [Return Policy](#) | [Privacy Statement](#) | [Contact Us](#) | [Terms of Use](#) | [Copyright Information](#)

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Report on Special Investigation of
Washington Community School District

Documentation of Mr. Davis' Membership in ASCD

JAN-25-2007 12:49

WASHINGTON CO

319 653 5685 P.09



ASSOCIATION
FOR SUPERVISION
AND CURRICULUM
DEVELOPMENT

RECEIVED AUG 1 4 2006

MEMBERSHIP RENEWAL FORM

Reply Deadline: September 30, 2006
Dues Rate Beginning September 1, 2006: \$219 U.S.

Yes, I want to renew my ASCD Membership before the increase in annual dues!

Priority Code: DUSPR2
Member Number: 1184690
Mr. Monte J. Davis
PO Box 271
Washington, IA 52353-0271



Unless you indicate otherwise, the above address will be your primary mailing address.
Please make any necessary corrections.

E-mail: _____

Current Premium Dues

- 1 Year: \$189 U.S.
- 2 Years: \$359 U.S. – save \$79
- 3 Years: \$529 U.S. – save \$128

Renew now:

www.ascd.org/renew

Dues increase information:

www.ascd.org/dues

Affiliate dues information:

www.ascd.org/affiliatedirectory

Method of Payment

- Check Enclosed. (Please make checks payable to ASCD.)
 - Charge my
- Card No.: _____ Exp. Date: ____/____/____
- Name on Card: _____
- Signature: _____

If paying in Canadian funds, please add 20% to the U.S. dollar amount.
Members outside the U.S. and Canada add \$5 U.S. to the dues amount for shipping.

ONLINE ENROLLMENT: To renew immediately, go to www.ascd.org/renew and login to receive the current annual dues rate for Premium Membership.

\$36 of your dues is allocated to your *Educational Leadership* subscription.

Sent to CO 8-7-06

10-3102-2410-000-0000-810 CK

Current Premium Membership Renewal Rates

Renewal Term	Standard Rate	Discount Rate
1 Year	\$189	
2 Years	\$438	\$359 (\$79 savings)
3 Years	\$657	\$529 (\$128 savings!)

Reply today and you can secure the current low rate for up to three years!

Send us your Membership Renewal Form in the enclosed postage-paid envelope, or renew online by September 30, 2006 at www.ascd.org/renew

1501 D

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders for Cash to Junior High School and Supporting Documents
Dated 08/25/06

WASHINGTON COMMUNITY SCHOOL
P.O. BOX 926
WASHINGTON, IOWA 52353-0926
(319) 653-6543

PURCHASE ORDER
No. **207156**
THIS NUMBER MUST APPEAR ON ALL CORRESPONDENCE, INVOICES, SHIPPING PAPERS AND PACKAGES.

DATE 8/25/06 SHIP VIA _____

T	O	<u>Central Office</u>	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O	S	H	I	P	T	O
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Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders for Cash to Junior High School and Supporting Documents
Dated 08/25/06, 09/20/05 and 10/14/05

1
Dollar Tree
Daily Prices

47.62	1		
36.88	1		
40.08	1		
19.58	1		
62.36	1		
24.95	1		
36.88	1		
269.15	ST		
269.15	1ST		
16.15	1TT		
285.30	CA		
1	#		
08-30-06			
0183#11-53			
		26.9	1
		40.85	1
		36.29	1
		26.73	1
		4.25	1
		38.89	1
		214.10	ST
		214.10	1ST
		2.85	TT
		26.95	CA
		1	#
		08 3 -06	
		0 84# 1-53	

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders for Cash to Junior High School and Supporting Documents
Dated 08/26/05, 09/20/05 and 10/14/05

**SEND ALL INVOICES TO:
WASHINGTON COMMUNITY SCHOOL**
P.O. BOX 926
WASHINGTON, IOWA 52353-0926
(319) 653-6543

PURCHASE ORDER
206892
THIS NUMBER MUST APPEAR ON ALL CORRESPONDENCE, INVOICES, SHIPPING PAPERS AND PACKAGES.

DATE 8/26/05 SHIP VIA _____

T O Central Office **S H I P T O** WJHS

PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED

QTY ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
		Starting Cash for magazine sales		1500.00
		# 21 3102 1000 910 6054 610		1500.00

CONDITIONS: GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL. IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY BY STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE _____ BY Monte J. Davis PURCHASING AGENT
FED ID: #42-6037704

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders for Cash to Junior High School and Supporting Documents
Dated 08/26/05, 09/20/05 and 10/14/05

SEND ALL INVOICES TO:
WASHINGTON COMMUNITY SCHOOL
P.O. BOX 926
WASHINGTON, IOWA 52353-0926
(319) 653-6543

**PURCHASE
ORDER**

J N^o 206910

THIS NUMBER MUST APPEAR ON
ALL CORRESPONDENCE, INVOICES,
SHIPPING PAPERS AND PACKAGES.

DATE 9/20/05 SHIP VIA _____

TO	<u>Central Office</u>	SHIP TO	<u>Jr. High</u>

PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED

QTY. ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
		Prize \$ for mag. sales		1000 -
		Bills = ones - \$200		
		fives - \$200		
		tens - \$100		
		twentys - \$500		
		#21 3102 1000 910 6054 610		
		#21 3102 1797-000 6054		
				1000 -

CONDITIONS:
GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL.
IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY,
STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE

BY Monty Dah
FED ID #42-6037704

PURCHASING AGENT

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders for Cash to Junior High School and Supporting Documents
Dated 08/26/05, 09/20/05 and 10/14/05

SEND ALL INVOICES TO:
WASHINGTON COMMUNITY SCHOOL
P.O. BOX 926
WASHINGTON, IOWA 52353-0926
(319) 653-6543

PURCHASE ORDER

J N^o 206933

THIS NUMBER MUST APPEAR ON
ALL CORRESPONDENCE, INVOICE
SHIPPING PAPERS AND PACKAGE

DATE 10/14/05 SHIP VIA _____

TO	<u>JA Central Office</u>	SHIP TO	<u>J. High</u>

PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED

QTY. ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
		Fundraiser		
		Money machine Prize \$		4977.00
		(#20) Bills		
				316.50
		Fund raiser		
		#21 3102 1000 910 6054 610		

CONDITIONS:
GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL.
IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY,
STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE

BY Curtis R. Mayer
FED ID #42-6037704

PURCHASING AGENT

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders for Cash to Junior High School and Supporting Documents
Dated 08/26/05, 09/20/05 and 10/14/05

From: Monte Davis
To: dschneid@washington.k12.ia.us
Date: 12/28/2005 1:32 pm
Subject: Re: receipts

Diana-

I did not find them anywhere, I had hoped they were in my coat but they may have been washed in my pants also. Sherri didn't find them in her purse so I would guess they are gone. The PO for 1000 dollars was used at Sam's Club in CR for all of the candy, small prizes, and large prizes that were used to run the sale. If you let me know what the other is I'll see what I can do there as well. It's totally my responsibility and normally I'm not that damn irresponsible.

Monte J. Davis
Washington Junior High Principal
1111 South Avenue B
Washington, Iowa 52353
Phone 319-653-5414
Fax 319-653-7350
>>> Diana Schneider >>>

Hi Monte - hope you had a good holiday break. Hey I am going through "piles" and found 2 PO's for fundraiser cash that I need receipts to show where the money went. I know we talked about this earlier and you were going to look for them for me, did you ever find those? I really need to attach something to these before the auditor gets a hold of them. The main ones I need are for the \$1000 you used to buy prizes.

Thanks
Diana

Report on Special Investigation of
Washington Community School District

Copy of Receipt from Sam's Club
Dated 09/03/06

Our Business Is Saving
Your Business Money.™



CLUB MANAGER KENT VOGEL
(319) 393 - 7746
Fax and Pull # (319)393-0592
CEDAR RAPIDS, IA
09/03/06 14:43 0372 8162 004 1313

V MEMBER 101-10250858644

Paid for new membership

THANK YOU,
MONTE DAVIS (4-3.6)

* 110 ADV PRIM REN	40.00 N
AUTORENEW APPLIED	
13695 DVD PLAYER	32.88 T
13695 DVD PLAYER	32.88 T
13695 DVD PLAYER	32.88 T
667884 AUSTIN ZOO	6.72 N
667884 AUSTIN ZOO	6.72 N
217824 100 CAL PACK	6.88 N
517524 100 CAL PACK	6.88 N
66993 KARNUTHIX	6.54 N
186890 KUDOS 3OCT	6.48 N
186890 KUDOS 3OCT	6.48 N
186890 KUDOS 3OCT	6.48 N
151322 TRAILMIX BAR	8.42 N
151322 TRAILMIX BAR	8.42 N
121755 CRYSTAL LT	12.86 T
121755 CRYSTAL LT	12.86 T
413911 FRUITROLLUP	7.18 N
374667 RKRISPTREATS	7.58 N
374667 RKRISPTREATS	7.58 N
294010 MEMBERS MARK	7.87 N
294010 MEMBERS MARK	7.87 N
178920 SNACK TIMEVP	9.87 N
178920 SNACK TIMEVP	9.87 N
294010 MEMBERS MARK	7.87 N
294010 MEMBERS MARK	7.87 N
294010 MEMBERS MARK	7.87 N
19900 MINICOOKIE	9.87 N
19900 MINICOOKIE	9.87 N
67618 CHZ N CRKR	6.88 N
782745 CHS/PB CRK	4.88 N
782745 CHS/PB CRK	4.88 N
782745 CHS/PB CRK	4.88 N
67618 CHZ N CRKR	6.88 N
67618 CHZ N CRKR	6.88 N
409919 DUBBLE BUBBL	5.48 N
782745 CHS/PB CRK	4.88 N
782745 CHS/PB CRK	4.88 N
560200 GUM 850 CT	15.35 T
783158 AUSTIN CHSE	4.88 N
757194 NABFRTSNACKS	6.52 N

V MEMBER 101-10250858644

THANK YOU,
MONTE DAVIS

110 ADV PRIM REN	40.00 N
AUTORENEW APPLIED	
13695 DVD PLAYER	32.88 T
13695 DVD PLAYER	32.88 T
13695 DVD PLAYER	32.88 T
667884 AUSTIN ZOO	6.72 N
667884 AUSTIN ZOO	6.72 N
217824 100 CAL PACK	6.88 N
517524 100 CAL PACK	6.88 N
66993 KARNUTHIX	6.54 N
186890 KUDOS 3OCT	6.48 N
186890 KUDOS 3OCT	6.48 N
186890 KUDOS 3OCT	6.48 N
151322 TRAILMIX BAR	8.42 N
151322 TRAILMIX BAR	8.42 N
121755 CRYSTAL LT	12.86 T
121755 CRYSTAL LT	12.86 T
413911 FRUITROLLUP	7.18 N
374667 RKRISPTREATS	7.58 N
374667 RKRISPTREATS	7.58 N
294010 MEMBERS MARK	7.87 N
294010 MEMBERS MARK	7.87 N
178920 SNACK TIMEVP	9.87 N
178920 SNACK TIMEVP	9.87 N
294010 MEMBERS MARK	7.87 N
294010 MEMBERS MARK	7.87 N
294010 MEMBERS MARK	7.87 N
19900 MINICOOKIE	9.87 N
19900 MINICOOKIE	9.87 N
67618 CHZ N CRKR	6.88 N
782745 CHS/PB CRK	4.88 N
782745 CHS/PB CRK	4.88 N
782745 CHS/PB CRK	4.88 N
67618 CHZ N CRKR	6.88 N
67618 CHZ N CRKR	6.88 N
409919 DUBBLE BUBBL	5.48 N
782745 CHS/PB CRK	4.88 N
782745 CHS/PB CRK	4.88 N
560200 GUM 850 CT	15.35 T
783158 AUSTIN CHSE	4.88 N
757194 NABFRTSNACKS	6.52 N
647029 QUAKER CHEWY	7.88 N
SUBTOTAL	545.33
TAX 1 5.000 %	7.29
TOTAL	552.62
CASH TEND	570.00
CHANGE DUE	17.38

ITEMS SOLD 60

TC# 4727 4506 8755 7272 2617 9



We are open on Labor Day!
09/03/06 14:49:38

Report on Special Investigation of
Washington Community School District

Copy of Receipt from Sam's Club Dated 09/03/06

[REDACTED]
To: Sue Janecek

Date: Friday, September 22, 2006 8:07 AM

Re: [REDACTED] Sales

No, he took the receipt and crossed things off. It was entered into the computer but he didnt give me any paperwork, just said they'd send a Wal-Mart card once it was processed.

Monte J. Davis
Washington Junior High Principal
1111 South Avenue B
Washington, Iowa 52353
Phone 319-653-5414
Fax 319-653-7350

>>> Sue Janecek 09/22/06 7:59 AM >>>

I plan to wrap most of the mag sales up this afternoon after the students are dismissed today.

When [REDACTED] the stuff to Sam's did you get any paperwork back from them? thanks

Report on Special Investigation of
Washington Community School District

Copy of Receipt from Sam's Club Dated 09/04/05

May Sales

Our Business Is Saving
Your Business Money.™



CLUB MANAGER S SCHERLING
(319) 393 - 7746
Fax and Pull # (319)393-0592
CEDAR RAPIDS, IA
09/04/05 12:11 3472 8162 001 962
V MEMBER 101-10250858644

THANK YOU,
MONTE DAVIS

110 ADV PRIM REN	✓ 35.00 N
AUTORENEW APPLIED	
5 @ 8.88	
718662 FACTORYFAV	✓ 44.40 T
5 @ 11.12	
41565 CHOC VTY PK	✓ 55.60 I
251008 THE MIX	✓ 7.18 T
251008 THE MIX	✓ 7.18 T
5 @ 11.12	
369788 HERSH3OCTVTY	✓ 55.60 T
2 @ 6.48	
972623 DUM DUMS 360	✓ 12.96 T
409919 DUBBLE BUBBL	✓ 5.48 I
228948 JOLLY RANCHR	✓ 7.27 T
228948 JOLLY RANCHR	✓ 7.27 T
228948 JOLLY RANCHR	✓ 7.27 T
786556 TOOTSIE ROLL	✓ 7.72 T
786556 TOOTSIE ROLL	✓ 7.72 T
4 @ 7.42	
730795 WONKAMIXUPS	✓ 29.68 T
SUBTOTAL	290.33
SUBTOTAL	290.33
3 @ 5.43	
384062 LAFFY TAFFY	✓ 16.29 T
3 @ 6.84	
829668 ATOMIC FIRE	✓ 20.52 T
5 @ 5.87	
448455 EXTRAVAGLUMZ4	✓ 29.35 T
3 @ 30.88	
806149 DVD PLAYER	✓ 92.64 T
3 @ 6.83	
641614 PERSYASTHINI	✓ 20.49 T

TAX	23.20
TOTAL	614.75
CASH TEND	700.00
CHANGE DUE	85.25

ITEMS SOLD 62

TC# 6545 3147 7591 5886 4327 3



We are open on Labor Day!
09/04/05 12:15:44

Report on Special Investigation of
Washington Community School District

Letter Recovered from Mr. Davis' School Computer

Wayland Worms and Organic Castings

(A Division of KBBAM Inc.)

QuickTime™ and a
TIFF (Uncompressed) decompressor
are needed to see this picture.

Dear _____:

At WWOC we are committed to enriching the environment through the use of renewable resources and organic fertilizers. We are on the leading edge of the vermiculture business and strive to provide our customers with high quality worms and organic fertilizers for a variety of uses.

Vermiculture composting is the process of using worms to decompose organic food waste, turning the waste into a nutrient-rich material capable of supplying necessary nutrients to sustaining healthy plant life and vital growth.

The castings are the worms waste, or wormpoop! When the castings are excreted by the worms they look like little round piles and can be found around the worm holes in the soil. Studies have shown that as food passes through the worms body the worms have the amazing ability to even eliminate pathogens and carcinogens in the soil. Worm castings mixed with soil provides a natural organic fertilizer and a tremendous source of nutrients for plants that dramatically improves the texture and fertility of soil. This replaces valuable nutrients taken out of the soil when fruit and vegetables are harvested. This organic fertilizer is environmentally friendly and plants and lawns thrive on it's use.

We are extending to your company an invitation to partner with us in this exciting venture. Our bags come in the following sizes: 1 lb., 5 lbs, 15 lbs, and 30 lbs. By providing bags with your company's logo it offers you the opportunity to market your business with our high quality product. It's a win-win for both of us.

A representative of our company will contact you in the near future to discuss your needs and how we can assist you in providing your customers with a high quality, organic, fertilizer while still maximizing your company's profits.

Bob Gaal
President, KBBAM Inc.
319-548-1999

Monte Davis
Vice-President, KBBAM Inc.
319-461-0796

Report on Special Investigation of
Washington Community School District

Copies of Purchase Order Dated 05/09/06 and Supporting Documents

RECEIVED MAY 10 2006

May 9, 2006

KBBAM Impressions
1600 Country Club Road
Washington, IA 62353

Invoice # 491

Mr. Monte Davis
Washington Junior High
PO Box 926
Washington, IA 52353
319-653-56414

Mr. Davis,

I greatly appreciate the opportunity to supply your school and students with the "Drug Free" dog tags. As per your request we will be sending 450 dog tags engraved both sides. With 30" chain.

Side 1: Proud to be Drug free

Side 2: W.J.H.S.
2006 -2007

450 pcs	@ 8.00	\$ 3,600.00
School discount	(35%)	\$ 1,260.00
	Total	\$ 2,340.00

Please send payment to above address. Feel free to call with any questions or re-orders.

Sincerely,


Robert Gaal

10-0952-2110-420-4591-610

**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copy of Invoice from Kbbam Impressions Dated 05/25/06

RECEIVED JUN 01 2006

Kbbam Impressions

1600 Country Club Road
Washington, IA 52353
319-863-0409

5-25-06
Invoice # 424

Washington Junior High School
Washington, IA 52654

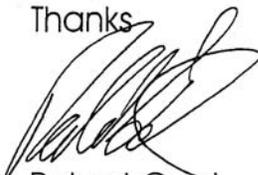
Sue,
Please find below our billing for the marble plaques engraved for your awards day.

718 Girls -2
718 Boys -2

12 x 12 Track and Field plaques	4 @ 32.00	\$ 128.00
6 x 6 Perfect attendance plaques	4 @ 15.00	\$ 60.00
9 th grade cheerleading plaques	9 @ 19.00	\$ 171.00

Total Due \$ 359.00

Thanks



Robert Gaal

Report on Special Investigation of
Washington Community School District

Copies of Purchase Order Dated 05/09/06 and Supporting Documents

SEND ALL INVOICES TO:
WASHINGTON COMMUNITY SCHOOL
P.O. BOX 926
WASHINGTON, IOWA 52353-0926
(319) 653-6543

**PURCHASE
ORDER**

205269

THIS NUMBER MUST APPEAR ON
ALL CORRESPONDENCE, INVOICES,
SHIPPING PAPERS AND PACKAGES.

DATE 05/09/06 SHIP VIA

TO ASU Hwy 78, Box 187 Wayland, Iowa 52654	S H I P T O	Washington JH c/o Jason Gano
--	----------------------------	---------------------------------

PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED

QTY. ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
3		Sportcraft Game Tables	219.99	659.97
3		8 in 1 Game Table	239.99	719.97
3		15 in 1 Activity Tables	259.99	779.97
2		Executive Football Tables	271.79	543.58
		Delivery + Set Up (Bill + Pay Now) (* Fall Delivery)		175.00
		10-3102-1000-108-0000-733		2,878.49

CONDITIONS:
GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL.
IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY BY
STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE

BY Monte J. Davis
PURCHASING AGENT
ORDER ID #42-607704

Report on Special Investigation of
Washington Community School District

Copies of Purchase Order Dated 05/09/06 and Supporting Documents

RECEIVED MAY 10 2006

A.S.U.
302 E Highway 78
Wayland, Iowa 52654
319-256-3120

Invoice to:
Washington Junior High
PO Box 926
Washington, IA 52353

Mr. Monte Davis,

Please find below our billing for the games tables ordered.

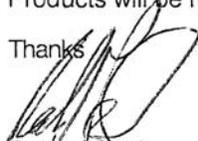
3	Sportcraft 2 in 1 tables	219.99	659.97
3	Harvard 8 in 1 tables	239.99	719.97
3	Sportcraft 15 in 1 tables	259.99	779.97
2	Executive Foosball tables	271.79	543.58

Delivery and set-up 175.00

Total \$ 2, 878.49

Products will be ready for delivery upon your request.

Thanks


Robert Gaal

**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copy of Documentation Related to Game Tables



Robert (Bob) Gaal, Owner - Auctioneer
Highway 78, Wayland, Iowa 52654
319-256-3120 office 319-548-1999 cell
web site: www.waylandauctionbarn.com
email: wab@farmtel.net
A full service Auction Company.
" Let Bob Sell It! "



Home of the:
Henry County Flea Market

Curt Mayer
Washington Junior High
Washington Community School District

Curt,

Per our last conversation please find enclosed a check for the game tables no longer wanted.

Original cost per table \$ 287.85

Refund 5 tables \$ 1439.25

Please let me know if I can be of further assistance.

Robert Gaal

WAYLAND AUCTION BARN AUCTIONS UNLIMITED 302 E HWY 78 WAYLAND, IA 52654 PH 319-256-3120		1329 72-1567/0739
PAY TO THE ORDER OF <i>Washington Community School District</i>		DATE <i>10/25/06</i>
\$ <i>1439.25</i>		DOLLARS
FACE OF ORIGINAL DOCUMENT HAS A COLORED BACKGROUND OR WHITE PAPER		
FEDERATION BANK WASHINGTON/BRIGHTON RICHLAND/WELLMAN IOWA		COMMERCIAL CHECKING
MEMO <i>Bob Gaal</i>		01324

**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copies of Undated Purchase Order and Supporting Invoices

SEND ALL INVOICES TO:
WASHINGTON COMMUNITY SCHOOL
 P.O. BOX 926
 WASHINGTON, IOWA 52353-0926
 (319) 653-6543

PURCHASE ORDER
 # 022554

THIS NUMBER MUST APPEAR ON ALL CORRESPONDENCE, INVOICES, SHIPPING PAPERS AND PACKAGES.

DATE

SHIP VIA

T	O	Antiques Unlimited Retail Good 1600 Gowl Club Rd Washington, IA 52353	S	H	I	P	T	O
---	---	---	---	---	---	---	---	---

PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED

QTY. ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
		Workout equipment 21-3701-1000-910-6100-610	:	310:00
		Floy Hobbles 21-3701-1000-910-6701-610	:	144:00
			:	464:00

CONDITIONS:
 GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL.
 IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY,
 STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE
 SPECIFICATIONS CAREFULLY AND IF UNABLE TO COMPLETE ORDERS AS
 WRITTEN NOTIFY US PROMPTLY.

BY PURCHASING AGENT

FED ID #42-6037704

Report on Special Investigation of
Washington Community School District

Copies of Undated Purchase Order and Supporting Invoices

Robert Gaal
Auctions Unlimited

1600 Country Club Road
Washington, Iowa 52353
319-548-1999

10-24-05

Jay,

Please find below my billing for the exercise equipment delivered last week.

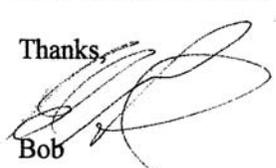
Treadmill, stationary bike, elliptical machine and an Everlast hitting bag.

As quoted

\$ 300.00

Please make checks payable to Bob Gaal

Thanks,


Bob

Report on Special Investigation of
Washington Community School District

Copies of Undated Purchase Order and Supporting Invoices

RECEIVED NOV 10 2005

110328 new

Robert Gaal

1600 Country Club Road
Washington, Iowa 52353
319-548-1999

Jay,

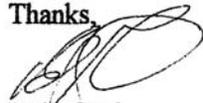
Please find below the billing for the Booster Club Golf outing flag holders

18 @ 8.00

144.00

Please make checks payable to Bob Gaal

Thanks,



Bob Gaal
10-24-05

RECEIVED NOV 14 2005

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipt – Pamida:
Purchase Order Dated 11/20/03

SEND ALL INVOICES TO:
WASHINGTON COMMUNITY SCHOOL
 P.O. BOX 926
 WASHINGTON, IOWA 52353-0926
 (319) 653-6543

PURCHASE ORDER
 24302
 THIS NUMBER MUST APPEAR ON ALL CORRESPONDENCE, INVOICES, SHIPPING PAPERS AND PACKAGES.

DATE: 11/20/03 SHIP: 10359

TO Pamida **SHIP TO**

PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED

QTY. ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
		Gift cards - Needy families		
				300 -
		Any Fee 11-0952-2118-100-41511-610		

CONDITIONS:
 GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL.
 IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY.
 STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE

BY: M. J. Das PURCHASING AGENT
 FED ID #42-6037704

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipt – Pamida:
Purchase Order Dated 11/20/03

Pamida 1133108
Hometown Values
(LAYAWAY CONTRACT)

DATE: 11/20/03

BALANCE DUE: \$0.00

DOWN PAYMENT: \$0.00

TOTAL PURCHASE: \$0.00

CUSTOMER NAME: *Monte J. Doe*

CUSTOMER ADDRESS: *11111 1st St, Denver, CO 80202*

CITY: *Denver* STATE: *CO* ZIP: *80202*

PHONE NO: *303-555-1212*

SALES CLERK: *Monte J. Doe*

COMMERCIAL ACCOUNT NUMBER: *00810046*

KEY: REL NUMBER 133108
ACCOUNT NUMBER
1041957 PAMIDA GIFT CARD IN 100.00
ACCOUNT XXXXXXXXXXXXXXX75407
REMAINING BALANCE 100.00
1041957 PAMIDA GIFT CARD IN 100.00
ACCOUNT XXXXXXXXXXXXXXX73399
REMAINING BALANCE 100.00
1041957 PAMIDA GIFT CARD IN 100.00
ACCOUNT XXXXXXXXXXXXXXX75381
REMAINING BALANCE 100.00

TOTAL 300.00
CHARGE 300.00

11/20/03 9:39

IMPRINT AREA
RECEIVED NOV 20 2003
100357

102 CHARGE A 7889 0289 011

10-0952-2118-100-4591-610
CUSTOMER COPY Sent to
CO 11-20-03 CR

CHRISTMAS (1)
 REGULAR (0)
 PRIMARY (0)
 LAYAWAY (0)

PAID BY DEC. 15TH
 PAID BY DEC. 15TH

AN INITIAL NON-REFUNDABLE DOWN PAYMENT OF 10% OF THE PURCHASE PRICE (WITH A MINIMUM OF \$5.00) IS REQUIRED.
 BALANCE MUST BE PAID IN FULL WITHIN 60 DAYS.
 AFTER PURCHASE DATE OR, IF EARLIER, BY DEC. 15TH.
 MERCHANDISE NOT FULLY PAID FOR BY THE FIRST DAY AFTER PURCHASE (DEC. 15TH FOR CHRISTMAS LAYAWAYS) WILL BE RETURNED TO STOCK.
 NO CLEARANCE, CANDY, GROCERIES, OR TOBACCO PRODUCTS ARE ELIGIBLE FOR LAYAWAY.
 SELECT CATEGORIES ARE NOT AVAILABLE FOR LAYAWAY FROM DEC. 15TH THROUGH DEC. 31ST.

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipts – Pamida:
Store Receipt Dated 11/27/03

NOV-20-2006 16:44 FRUIT

TO:515 428 8355

P.003/004

PAMIDA

089 gift card purchase 75381

6 CASH-1	3276 0089 001	
10234421 Lil Bratz Slumbr	1	13.99
REGULAR 13.99	SALE-DISC #0103	
10149786 Polly Pkt Bdrm P	1	12.74
REGULAR 15.93	SALE-DISC #0108	
10260647 Bruce Almighty D	1	19.99
REGULAR PRICE 24.99	**	
10240990 Karaoke Most Wan	1	13.99
10263417 13.99 Karaoke	1	13.99
00890200 3300 Tree Tray B	1	12.99
10144618 ORNAMENT HOOKS	1	.99
10166783 6' Med Graph Rod	1	24.99
00466665 10 Asst R&W Floa	1	1.99
00466665 10 Asst R&W Floa	1	1.99
10167558 6.5SS PLIERS w/	1	10.99
10231122 6ct Glass Gold/S	1	8.99
REGULAR 8.99	SALE-DISC #0141	
00466725 Value Pak Sinker	1	5.99
10231122 6ct Glass Gold/S	1	8.99
REGULAR 8.99	SALE-DISC #0149	
10178856 1 1/2" Glass Bal	1	3.99
REGULAR 3.99	SALE-DISC #0154	
10140744 25 ct star bow b	1	2.99
10219963 Plastic Star Han	1	2.49
REGULAR 2.49	SALE-DISC #0162	
10219963 Plastic Star Han	1	2.49
REGULAR 2.49	SALE-DISC #0167	
10217839 4in Acry/wire Sn	1	2.99
REGULAR 2.99	SALE-DISC #0172	
10217839 4in Acry/wire Sn	1	2.99
REGULAR 2.99	SALE-DISC #0177	
10217839 4in Acry/wire Sn	1	2.99
REGULAR 2.99	SALE-DISC #0182	
10217839 4in Acry/wire Sn	1	2.99
REGULAR 2.99	SALE-DISC #0187	
00001767 Local Newspaper	1N	5.50
10235902 PD Party Pack Tu	1	3.19
REGULAR 3.99	SALE-DISC #0195	
10190404 Jelly Belly Asst	1	1.50
REGULAR PRICE 2.99	**	
10153842 spree candy cane	1	1.50
REGULAR PRICE 2.69	**	
10206379 40" 120sq gift	1	5.99
10232907 Christmas Accent	1	4.99
10103176 36 GIFT WRAP	1	4.99
10103176 36 GIFT WRAP	1	4.99
10206381 40" 120sq Gift w	1	5.99
10103175 36 GIFT WRAP	1	4.99
10156042 Pwdr/Foundation	1	8.49
10137659 Full N Soft Masc	1	6.49
10137916 Moist Whip Lipst	1	5.99
SUBTOTAL		221.01
6% SALES TAX		13.23
TOTAL		234.24
DISC #0103 Buy 1 2nd 50% off		.00
DISC #0108 Buy 1 2nd 50% off		6.37-
DISC #0141 Buy One Get One 50%		.00
DISC #0149 Buy One Get One 50%		4.50-
DISC #0154 Buy One Get One 50%		.00
DISC #0172 Buy One Get One 50%		1.50-
DISC #0177 Buy One Get One 50%		.00
DISC #0182 Buy One Get One 50%		1.50-

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipts – Pamida:
Store Receipt Dated 11/27/03

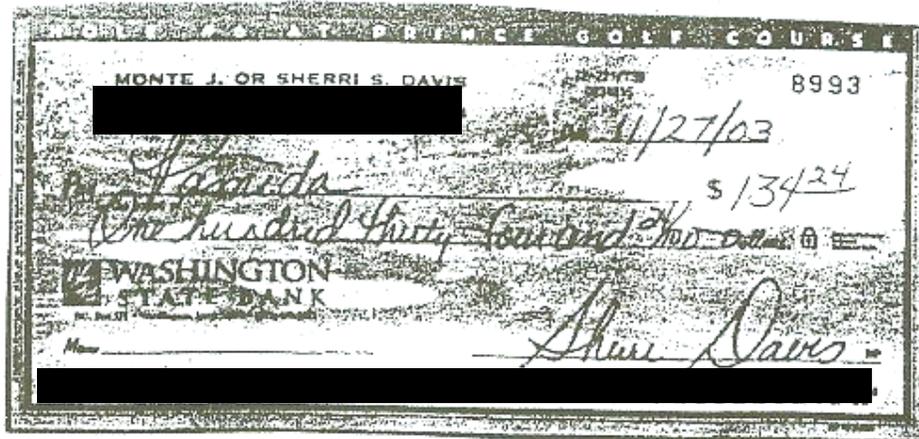
NOV-20-2006 16:44 FROM:

TO:515 428 8355

P.004/004

089 gift card purchase 75381
 DISC #0187 Buy One Get One 50% .00
 DISC #0162 Buy One Get One 50% 1.25-
 DISC #0167 Buy One Get One 50% .00
 DISC #0195 Buy 1 2nd 50% off .00
 SUBTOTAL 221.01
 6% SALES TAX 13.23
 TOTAL 234.24
 SUBTOTAL 221.01
 6% SALES TAX 13.23
 TOTAL 234.24
 Gift Card 100.00
 Account 6006491267004975381
 Remaining Balance 0.00
 ACCOUNT NUMBER 0739022160234915
 CHECK 134.24
 000594336000046828000546321000006143
 11/27/03 13:02
 €.89_20_20031215_8914_0_10.00_25680_10_1

*This card was used in conjunction with
a personal check for 134.24*



Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipts – Pamida:
Store Receipt Dated 12/09/03

NOV-20-2006 16:43 FROM:

TO:515 428 8355

P.001/004

PAMIDA

089 gift card purchase 75407

101 CASH-1	4918 0089 001	
10248826 small willow Bas	1	7.49
REGULAR PRICE 14.99	**	
00581484 Actii Mvw Pcrn B	1N	1.96
10155215 RMP Mint Favors	1	1.00
10239821 Altoids Cinnamon	1	1.99
10072089 Swiss Miss Marsh	1N	1.79
10218603 Thin Mint 6.6oz	1	1.00
00539944 Pltr Lt Salt Cas	1N	3.49
10243934 Vintage Cherry/L	1N	.66
00539944 Pltr Lt Salt Cas	1N	3.49
10072089 Swiss Miss Marsh	1N	1.79
10218603 Thin Mint 6.6oz	1	1.00
10243934 Vintage Cherry/L	1N	.66
10155215 RMP Mint Favors	1	1.00
10239821 Altoids Cinnamon	1	1.99
00581484 Actii Mvw Pcrn B	1N	1.96
10248826 small willow Bas	1	7.49
REGULAR PRICE 14.99	**	
10239640 Women's Slipper	1	8.99
REGULAR PRICE 11.99	**	
10236718 Duo Toe Rings	1	2.99
00880174 Ankle Bracelet	1	3.99
10243777 Ohm 8.5oz lotion	1	4.99
10234461 Twin Snowman	1	9.74
REGULAR PRICE 12.99	**	
00121041 Babe Spy loz.	1	7.99
10243784 Ohm 6.7 scrub	1	4.99
10243601 Wmns Sunflower	1	6.99
10091878 Travel Blusher	1	2.49
10169042 BF CucumShwrGel	1	1.30
10169031 BF CucumMeIn Lot	1	4.16
REGULAR PRICE 5.16	**	
10186705 John Deere Colle	1N	5.99
10226201 10 Cup Coffee Ma	1	10.00
SUBTOTAL		113.37
6% SALES TAX		5.49
TOTAL		118.86
Gift Card		100.00
Account 6006491267004975407		
Remaining Balance 0.00		
CASH TENDER		20.00
CHANGE		1.14
0002132780000101050002094850000-1652		
12/09/03 20:28		
00801010118.86		

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipts – Pamida:
Store Receipt Dated 12/19/03

NOV-20-2006 16:43 FROM:

TO:515 428 8355

P.002/004

PAMIDA

089 gift card purchase 75399

06 CASH-1	5921 0089 001	
10243703 GPX CD AM/PM Boo	1	24.99
REGULAR PRICE	29.99	**
10252251 Starburst Cans	1	2.99
10192851 Case Logic 24 CD	1	9.99
10243144 16pc Gift box	1	9.99
10254391 Diet van Pepsi	2 1	.99
REGULAR PRICE	1.09	**
10254391 Diet Van Pepsi	2 1	.99
REGULAR PRICE	1.09	**
10240846 Jelly Belly Cane	1	2.69
00531514 Toot Cdy Cane Po	1	2.19
10154153 XMAS MINIATURES	1	2.49
10246798 Color Classics	1	4.99
00539867 Pltrs Xmas Gift	1M	4.99
REGULAR PRICE	6.99	**
10172229 Liz Sport .125 o	1	6.99
10172221 Curve .18oz Colo	1	6.99
00000058 POP DEPOSITS	1	.10
SUBTOTAL		81.37
6% SALES TAX		4.58
TOTAL		85.95
Gift Card		85.95
D Account 6006491267004975399		
Remaining Balance	14.05	
0000085950000000000000859500000000		
	12/19/03	8:43
001292079864020385.95		
0010200.00075399		

*THERE WAS A REMAINING BALANCE OF
14.05 THAT WAS NEVER USED.*

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipts – Pamida:
Purchase Order Dated 11/29/05

Pamida RECEIVED DEC 02 2005
Hometown Values 366912
(LAYAWAY CONTRACT)

DATE: 11/29/05

BALANCE DUE: \$329.81

IMPRINT AREA:

77 COM CHG 0773 000 000
KEYREC NUMBER 366912

ACCOUNT NUMBER 00870046

10141057 Pamida Gift Card IN 100.00
10141037 Pamida Gift Card IN 100.00
10346997 LITER AUTOMATIC DVD 1 24.99
10346911 Pac Mats ES DVD 1 24.99
10346943 Layaway DVD 1 24.99
10346918 Pacat Express DVD 1 24.99
10681370 Macell-GX1120-8M 3 29.85

TAX EXEMPT ID 234320000000000

TOTAL 329.81

CHARGE 329.81
INDICATES SALE ITEM PAMIDA #089
11/29/05 11-17

CUSTOMER NAME: *Wendy Suber*
CITY: *Card*

CUSTOMER SIGNATURE: *Wendy Suber*

SALES CLERK: *Card*

CUSTOMER COPY

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipts – Pamida:
Purchase Order Dated 04/27/06

SEND ALL INVOICE TO:
WASHINGTON COMMUNITY SCHOOL
PO BOX 926
WASHINGTON, IOWA 52353-0926
(319) 653-6543

PURCHASE ORDER
No 207098
THIS NUMBER MUST APPEAR ON ALL CORRESPONDENCE, INVOICES, SHIPPING PAPERS AND PACKAGES.

DATE 04/27/06 SHIP VIA

TO Pamida SHIP TO J.H.

PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED

QTY ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
		Candy		38.77
		15" Magawox LC		199.99
		#21 3102 1000 910 6054 610		238.76

CONDITIONS: GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL. IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY, STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE

BY Monte J. Dain PURCHASING AGENT
REF ID #42-6037704

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipts – Pamida:
Purchase Order Dated 04/27/06

Pamida *Home to the Values* RECEIVED MAY 0 2006
410435

LAYAWAY CONTRACT COMMERCIAL CHARGE

IMPRINT AREA:
100 COMM CHG 4294 0089 011
KEYREC NUMBER 410435

ACCOUNT NUMBER 06890046

10	03397	Tootsie Frooties 1	5.00
10	06932	Tootsie Frooties 1	5.00
10	06565	Nunny Bears Wror 1	2.00
10	03296	Lemonhead 14oz 1	2.50
10	03296	Lemonhead 14oz 1	2.50
10	06565	Nunny Bears Wror 1	2.00
10	06565	Nunny Bears Wror 1	2.00
10	048395	Tootsie Frooties 1	5.00
10	048396	Tootsie Frooties 1	5.00
10	03347	Sweetarts 14.5oz 1	2.59
10	03347	Sweetarts 14.5oz 1	2.59
10	03347	Sweetarts 14.5oz 1	2.59
10	61104	15in Mashavox LD 1	199.99
90		NONTAXABLE TOTAL	

TAX EXEMPT ID 23432000000000
TOTAL 238.76
CHARGE 238.76
INDICATES SALE ITEM PAMIDA #009
4/27/06 10:42

1000

CUSTOMER COPY

TOTAL PURCHASE:
• AN INITIAL NON-REFUNDABLE DOWN PAYMENT OF 10% OF THE PURCHASE PRICE (WITH A MINIMUM OF \$10.00) IS REQUIRED.
• A \$5.00 NON-REFUNDABLE SERVICE CHARGE WILL BE ADDED TO THE TOTAL PRICE OF THE LAYAWAY MERCHANDISE.
• MERCHANDISE WILL BE SHIPPED TO YOU WITHIN 10 BUSINESS DAYS OF THE DATE OF PURCHASE.
• AFTER PURCHASE DATE ON 4/27/06, BALANCE ARE DUE EVERY TWO WEEKS, AND THE BALANCE MUST BE PAID IN FULL WITHIN 60 DAYS OF THE PURCHASE DATE.
• MERCHANDISE NOT FULLY PAID FOR BY THE 60TH DAY AFTER PURCHASE DATE, WITH FOR CHRISTMAS LAYAWAYS WILL BE RETURNED TO STOCK, AND A SERVICE CHARGE WILL BE ADDED TO THE BALANCE.
• NO CLEARANCE, CANDY, GROCERIES, OR TOBACCO PRODUCTS ARE ELIGIBLE FOR LAYAWAY.
• SELECT CATEGORIES ARE NOT AVAILABLE FOR LAYAWAY FROM DEC. WITH THROUGH DEC. 31ST.

LAYAWAY DUE DATE:
CASH ON DELIVERY (C.O.D.)
 REGULAR (R)
 CHRISTMAS (C)
(PAID BY DEC. 15TH)

DATE: 4/27/06
BALANCE DUE: 238.76
DOWN PAYMENT:

CUSTOMER NAME:
CUSTOMER ADDRESS:
STATE: _____
ZIP: _____

SNE NO.:
SEE CLERK:

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipts – Pamida:
Undated Purchase Order

Pamida

HomeTown Values

(LAYAWAY CONTRACT) 635906

DATE: 8-8-06

BALANCE DUE: 519.98

DOWN PAYMENT: 100.00

TOTAL PURCHASE: _____

CUSTOMER NAME: Wanda J. Schmidt

CUSTOMER ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE NO.: _____

SALES CLERK: [Signature]

IMPRINT AREA:

RECEIVED AUG 15 2006

100 COMR CHG 4678 0089 011
KEYREC NUMBER 6359066

ACCOUNT NUMBER 00890646
10402629 Sansui TV/DVD 1 529.99
10377756 2 Shelf Bookcase 1 39.99
90 NONTAXABLE TOTAL

TAX EXEMPT ID 23452000000000

TOTAL 569.98

CHARGE 569.98

INDICATES SALE ITEM PAMIDA #089
8/08/05 9:40

CUSTOMER COPY

Report on Special Investigation of
Washington Community School District

Copies of Purchase Orders and Supporting Receipts – Pamida:
Purchase Order Dated 09/16/05

Pamida
 HomeTown Values
 RECEIVED OCT 03 2005
 410316

LAYAWAY CONTRACT COMMERCIAL CHARGE

DATE: 9-16-05
BALANCE DUE: 319.87

DOWN PAYMENT: _____

TOTAL PURCHASE: _____

CUSTOMER NAME: West C. School
CUSTOMER ADDRESS: _____
STATE: _____
ZIP: _____

PHONE NO.: _____
ZIP CODE: _____

LAYAWAY TYPE: REGULAR (R) CHRISTMAS (C)
 REGULAR (R) CHRISTMAS (C)

LAYAWAY DUE DATE: 90 MONTHS TAXABLE TOTAL

CUSTOMER SIGNATURE: *[Signature]*

IMPRINT AREA:

100 CHARGE A 5602 0089 011
 KEYREC NUMBER 410316
 ACCOUNT NUMBER 00890046
 41674 Refurb Toshiba 2 199.94
 19495 Sylvania 20in F1 1 119.95

TAX EXEMPT ID: 23432600000000
 TOTAL 319.89
 CHARGE 319.89
 INDICATES SALE ITEM PAMIDA #089
 9/19/05 12:54

ENTERED OCT 06 2005

CUSTOMER COPY

**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copy of Purchase Order Dated 08/18/06 - Franklin-Covey

SEND ALL INVOICES TO: WASHINGTON COMMUNITY SCHOOL P.O. BOX 926 WASHINGTON, IOWA 52353-0926 (319) 653-6543		PURCHASE ORDER N: 205373 <small>THIS NUMBER MUST APPEAR ON ALL CORRESPONDENCE, INVOICES SHIPPING PAPERS AND PACKAGES.</small>		
DATE	08/18/06	SHIP VIA	2nd Day	
T O	Franklin Covey	S H I P T O	Washington Jr. High School	
	ATTN: CS200		ATTN: Monte Davis	
			1111 South Ave B	
			Washington, IA 52353	
PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED				
QTY. ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
1		Item # 30760 Retro Distressed Messenger Bag		47.96
		Brown		
1		Conditioner		2.36
				shpg 12.51
		Order #4353-6666		
		10-3102-2410-000-0000-611		62.83
<small>CONDITIONS: GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL. IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY. STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE</small>		BY <i>Monte Davis</i> FED ID #42-6037704	PURCHASING AGENT <i>PBC</i>	

**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copy of Purchase Order Dated 09/29/06 and Charge Slip - Barnes & Noble

SEND ALL INVOICES TO:
WASHINGTON COMMUNITY SCHOOL
 P.O. BOX 926
 WASHINGTON, IOWA 52353-0926
 (319) 653-6543

PURCHASE ORDER
 205434
 THIS NUMBER MUST APPEAR ON ALL CORRESPONDENCE, INVOICES, SHIPPING PAPERS AND PACKAGES.

DATE 9-29-06 SHIP VIA _____

TO: Barnes & Noble **SHIP TO:** Washington Jr High

PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED

QTY. ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
		Assesment Books (54)		
		10-3102-1000-100-0000-611	83.26	
		TITLE II Funds	1237.00	
		10-7519-2211-100-4211-611		1237.00

CONDITIONS: GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL. IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY, STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE

BY M. J. Dorn PURCHASING AGENT
 FED ID #42-6037704

Report on Special Investigation of
Washington Community School District

Copy of Purchase Order Dated 09/29/06 and Charge Slip – Barnes & Noble

**INSTITUTIONAL CHARGE/CREDIT
PURCHASE RECEIPT ONLY**

RECEIVED OCT 02 2006

DATE 9/29/06	STORE # 2917	REGISTER RECEIPT NUMBER 910644
ACCOUNT NO. 4013668		
Key In This Number		
PURCHASE ORDER NO.		PERSON ORDERING Monte Davis
CHECK ONE: <input checked="" type="checkbox"/> CHARGE TAKE <input type="checkbox"/> CHARGE SEND <input type="checkbox"/> TELEPHONE ORDER		
ACCOUNT NAME Washington Comm Sch. Dist.		
STREET P.O. Box 9020		
CITY Washington		
STATE IA		
ZIP CODE 52353		

QUANTITY
54 books

TOTAL PURCHASE
\$1320.86

CHECK THIS BOX IF THIS IS A CREDIT

STORE AUTHORIZED SIGNATURE <i>Russ J. Edgely</i>	CUSTOMER SIGNATURE <i>Monte Davis</i>
---	--

Do not pay from this Purchase Receipt. An actual invoice will be mailed to you with remittance instructions.

Title VI Funds 10-7529-2211-000-4201-611
9-29-06 CL

Please call the Barnes & Noble Accounts Receivable Dept.
at 732-656-2500 with any questions.

2514 (7/04) White = Customer Copy Yellow = Red Recap Envelope Pink = Store Copy

Report on Special Investigation of
Washington Community School District

Copy of Purchase Order Dated 09/29/06 and Charge Slip – Barnes & Noble

INVOICE PAGE: 1

BARNES & NOBLE
BOOKSELLERS
(732) 656-2500

ACCOUNT #: 6013668
BILL TO:

INVOICE #: IN 1064880
INVOICE DATE: 09/29/06
DUE DATE: 10/29/06
TERMS: NET 30 DAYS
PLEASE REMIT TO: _____

RECEIVED OCT 10 2006

WASHINGTON COMMUNITY SCH DIST 9
ACC/PAY SUE RICH
PO BOX 926
WASHINGTON IA 52353-0926

BARNES & NOBLE INC.
PO BOX 930455
ATLANTA GA 31193-0455

CUSTOMER PO: MONTE DAVIS
STORE RECEIPT #: 10010644
STORE NUMBER: 2917
AUTHORIZED PURCHASER: MONTE DAVIS

LINE	ITEM DESCRIPTION	QUANTITY	SELL UOM	DISCOUNT	NET AMOUNT
		UNIT PRICE	PRICE UOM		
1	0641732120 SCUSE ME WHILE I WHIP THIS OUT	1 5.98	EA EA	1.20-	4.78
2	0425207048 ABSORBING SPONGE BOB	1 12.00	EA EA	2.40-	9.60
3	0802714145 COWS LIFE	1 25.00	EA EA	5.00-	20.00
4	0060727535 CASH	1 15.95	EA EA	3.19-	12.76
5	1401303277 FOR ONE MORE DAY	1 15.36	EA EA	0.00	15.36
6	0060840803 WINS LOSSES & LESSONS	1 25.95	EA EA	5.19-	20.76
7	1571104240 FAIR ISNT ALWAYS EQUAL	40 23.00	EA EA	184.00-	736.00
8	0131183494 STUDENT-INVOLVED ASSESSMENT FO	8 62.70	EA EA	0.00	501.60

RECEIVED OCT 10 2006

83 26 10-309-1000-100-0000-611
1337.60 10-7509-2211-000-4201-611
Title TV

Report on Special Investigation of
Washington Community School District

Copy of Purchase Order Dated 08/01/05 and Invoice - Marshall Furniture

Dec 13 06 12:36p WASH JR HIGH 319 653 7350

SEND ALL INVOICES TO:
WASHINGTON COMMUNITY SCHOOL
 P.O. BOX 926
 WASHINGTON, IOWA 52353-0926
 (319) 653-6543

PURCHASE ORDER
24979
 THIS NUMBER MUST APPEAR ON ALL CORRESPONDENCE, INVOICES, SHIPPING PAPERS AND PACKAGES.

DATE 08/01/05 SHIP VIA

TO	Marshall Furniture Co.	SHIP TO	Washington Jr. High School
	221 South Iowa		
	Washington, IA 52353		

PLEASE ENTER OUR ORDER FOR THE FOLLOWING - TO BE SHIPPED AS DIRECTED

QTY. ORDERED	QTY RECEIVED	DESCRIPTION	UNIT PRICE	AMOUNT
1		Loveseat L51		749.95
±		Chair CS1E/FS1E		459.95
		Administrative Office		
		10-3102-2410-0000-733		1209.90

CONDITIONS: GOODS ARE SUBJECT TO OUR INSPECTION AND APPROVAL. IF SHIPMENT WILL BE DELAYED FOR ANY REASON, ADVISE US IMMEDIATELY, STATING ALL THE NECESSARY FACTS. TO AVOID ERRORS, NOTE

BY Monty Davis
 PURCHASING AGENT
 ID #426037704

Report on Special Investigation of
Washington Community School District

Copy of Purchase Order Dated 08/01/05 and Invoice - Marshall Furniture

P.1

To: 515 281 5515

From: MARSHALL FURNITURE 13196533852

DEC-13-2006 10:52 From: MARSHALL FURNITURE 13196533852

U4100
041056

MARSHALL FURNITURE CO.
"The Store You Can Trust"
221 S. IOWA AVENUE • WASHINGTON, IOWA 52353
(319) 653-2633 • 653-3852 PH/FAX

Customer's Order No.		Date <u>8/1/05</u>		20	
Name <u>WASHINGTON Comm. School</u>					
Address <u>WASHINGTON Iowa</u> Phone:					
SO. BY <u>MALE</u>	CASH	CO.D	CHARG: <u>X</u>	ON ACCT	NOSE RLTD
					PAID OJT
					LAYAWAY
QTY	DESCRIPTION	PRICE	AMOUNT		
1	BEST LOBERT L51 PILLOW: 26283 BLACK COVER: 26286 SEAL		719		95
1	BEST CHAIR CS1E/FS1E PILLOW: 26283 BLACK COVER: 26286 SEAL		459		95
			SUB	1209	90
			TAX		
			TOTAL	1209	90 ✓
P.O. # 204979					
All claims and returned goods MUST be accompanied by this bill.				TAX	
Received By				TOTAL	

GSCC-8594
PRINTED IN USA

Thank You

Report on Special Investigation of
Washington Community School District

Copy of Purchase Order Dated 02/01/06 and Invoice – Ultimate Office

ULTIMATE OFFICE

Redesigning the Way We Work®
P.O. Box 688, Farmingdale, NJ 07727-0688
(732) 780-6911 FAX (732) 780-9833

RECEIVED MAR 0 6 2006

INVOICE
PLEASE REMIT TO:
Ultimate Office
P.O. Box 688
Farmingdale, NJ 07727-0688

PLEASE REFER TO YOUR ACCOUNT NO., OUR INVOICE AND
ORDER NO. IN ALL COMMUNICATIONS REGARDING THIS INVOICE

YOUR ACCOUNT NO.
0005932413

SHIP TO (IF OTHER THAN "SOLD TO")
MR. MONTE DAVIS
WASHINGTON JR HIGH SCHOOL
1111 SOUTH AVE B
WASHINGTON, IA 52353-1004

SOLD TO:
MR. MONTE DAVIS
WASHINGTON COMMUNITY SCHOOL
PO BOX 926
WASHINGTON, IA 52353-0926

205180 02/02/06

YOUR PURCHASE ORDER NUMBER AND DATE

Payment Due by 03/10/06

OUR INV. NO./ORDER NO.	INV. DATE	SHIPPED VIA	DATE SHIPPED
P090069701014	02/08/06	UPS GROUND	02/07/06

ORDERED	SHIPPED	ITEM NO.	DESCRIPTION	UNIT PRICE	EXTENDED AMOUNT
1	1	WH KTBPE 001 OK	DH3312 WOODWORX DESKTOP KIT OAK	341.55	341.55

TO REORDER THIS FORM CALL American (719) 246-7800

RECEIVED FEB 13 2006

Is merchandise in? OK to
If so please OK & return this pay
invoice to Central Office
thanks Diana 03-03-06 CIL

10-3102-2410-000-0000 = 733

ACCOUNTS 30 DAYS AND OVER ARE SUBJECT TO A FINANCE CHARGE OF 1 1/2% PER MONTH WHICH IS AN ANNUAL PERCENTAGE RATE OF 18% TO BE APPLIED TO THE UNPAID BALANCE.

SALES TAX	FOB	FREIGHT	TOTAL DUE
		29.03 \$	370.58

ORIGINAL

Please return bottom portion with payment:

**Report on Special Investigation of
Washington Community School District**

Report on Special Investigation of
Washington Community School District

Copy of E-mail Dated 08/15/06

319 653 0600 P.14
8/15/06 8:35 AM Page 1

From: Monte Davis
To: [REDACTED]
Date: Tuesday, August 15, 2006 8:08 AM
Subject: Re: \$\$

Interestingly enough when I was here over lunch the other day [REDACTED] came kind of slinking in to the office and was milling around. When he saw I was sitting in here he acted kind of strange, mumbled something and headed out the door. Let's go ahead and lock it anytime one of us isn't in here and hopefully that will solve the problem. Hell, if they need some money I'd give it to them if they asked but I hate to report it to CO or they may start questioning why we keep cash here. Let's just keep an eye out and see.

Monte J. Davis
Washington Junior High Principal
1111 South Avenue B
Washington, Iowa 52353
Phone 319-653-5414
Fax 319-653-7350

>>> [REDACTED] 08/14/06 4:30 PM >>>

Monte - While working on some registration receipts this afternoon I found that I have some pop \$ missing and also some from the grey slush fund box. We used some cash from both to make some change for big bills at registration day and I know that there was a bundle of \$100.00 in 5's in the grey box and there seems to be a bundle of \$25.00 in ones and a \$10.00 bill gone from the pop money. I've been careful to try and keep it locked up because of the registration money coming in but I haven't locked it when Sue and I are gone over lunch and I'm not always sure the lounge door is locked when we leave. I don't know if we need to think about rekeying again or what but I wanted you to know to cover my own backside if nothing else. If you think I need to report it to CO I will. Just let me know what you want me to do.

TOTAL P.14

Report on Special Investigation of
Washington Community School District

Copies of Documents Related to Admission Fees

NOTE: Documentation prepared
by the Assistant Principal

Meg \$379

110 Adults	220
34 students	34
	<hr/>
	254
54amt	125
	<hr/>
	379

JH Athletic Events

Date 9/12/06

Event: FB VB Wrest. BB Track

#2

Paid Adults

/ / / / /
 / / / / /
 / / / / /
 / / / / /
 / / / / /
 / / / / /

BB

\$ 176.00

#1

Paid Students

/ / / / /
 / / / / /
 / / / / /
 / / / / /

\$ 34.00

Totals

*Print
Unit*

Report on Special Investigation of
Washington Community School District

Copies of Documents Related to Admission Fees

F:\TRANSMISC\TICKET

TICKET SALES REPORT

EVENT: 7th Volleyball DATE 9/12 2006

Gate or Door identification Door

Name of Ticket Sellers _____ Name of ticket takers Dobbs

	Student tickets	Adult tickets
Number of the FIRST ticket sold	_____	_____
Number of the Last ticket sold	_____	_____
Total number of tickets sold	_____	_____
Price of each ticket sold	\$ _____	\$ _____
Total amount of tickets sold	\$ _____	\$ _____

CENTRAL OFFICE USE ONLY

Gross Gate Receipts	\$ <u>324.00</u>	\$ _____
Beginning cash		
HS 21-104-901	\$ _____	\$ _____
JH 21-104-902	\$ <u>125.00</u>	\$ _____
Net Gate Receipts		
21-3201- _____ -000- _____ HS	\$ <u>199.00</u> (K-21-77)	\$ _____
21-3102- <u>1710</u> -000- <u>6816</u> JH	\$ _____	
21 _____	\$ _____	<u>multiple indicators</u>

RECEIPTS ARE OVER/UNDER VALUE OF TICKETS SOLD BY \$ _____

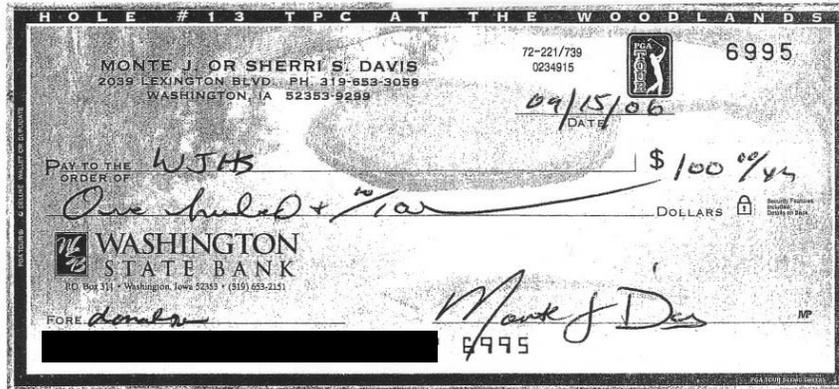
OFFICIALS:

Karnie Milligan - Checked
mailed 9/14/06

\$ <u>20.00</u>	IN \$10
\$ <u>30.00</u>	IN \$5
\$ <u>75.00</u>	IN \$1
\$ _____	IN QUARTERS

Report on Special Investigation of
Washington Community School District

Copy of Check from Mr. Davis



Report on Special Investigation of
Washington Community School District

Copy of Davis Family Lunch Account

Washington Community School District - Special
Lunch Account
Monte Davis Transactions Initiated

account_id	transaction_time	description	amount	person_id	school_id	clerk_id	status
2361	329	8/19/2005 14:37 Adjustment	88.5	4488	2	8494	N
2364	329	8/19/2005 14:38 Adjustment	-88.5	4488	2	8494	N
325925	241	5/15/2008 13:08 Deposit	100	4488	2	8494	N
325936	241	5/15/2008 14:21 Adjustment	-100	4488	2	8494	N

1 minute apart