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NEWS RELEASE

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FOR RELEASE January 9, 2012 7:30 p.m.

Auditor of State David A. Vaudt today released a report on a special investigation of the Clay Central-Everly Community School District (District) for the period July 1, 2005 through November 30, 2010. The special investigation was requested by District officials as a result of an alleged misuse of the District's credit card by the former Superintendent, Monte Montgomery.

Vaudt reported the special investigation identified \$102,908.72 of improper and unsupported disbursements. Improper disbursements of \$47,802.71 include \$41,844.36 of charges on the District's credit card held by Mr. Montgomery, including purchases of groceries, fuel, a pair of Reebok Pump tennis shoes, a \$1,689.50 purchase at a clothing store at Mall of America, Chicago Bears memorabilia, iPods and dog food. The remaining improper disbursements include \$5,126.94 of expenditures identified as double payments of invoices and \$831.41 of finance charges or late fees.

Unsupported disbursements totaled \$55,106.01 and include purchases totaling \$35,304.92 made with the credit card issued in Mr. Montgomery's name. The unsupported disbursements identified also include \$19,801.09 of purchases made with the credit card issued in the name of Donna Ott, the District's former Business Manager, which was used by a number of staff members.

Vaudt also reported Ms. Ott received \$28,461.23 of overtime in addition to her \$40,685.00 authorized salary during fiscal year 2010 and \$13,547.49 of overtime from July 1, 2010 through December 31, 2010. According to Ms. Ott's contract, she was authorized to work overtime as needed. However, District officials were not aware she had received overtime payments. The number of overtime hours for which Ms. Ott was paid during fiscal year 2010 ranged from 55 to 146 per month. She was paid for more than 80 hours of overtime for 6 of the months during this

fiscal year. Based on the duties assigned to Ms. Ott and her extensive experience as a Business Manager, the amount of overtime incurred appears excessive and unreasonable.

In addition, the District did not apply for Medicaid assistance for residential care costs incurred for a student. The District was eligible for up to \$153,640.00 of reimbursements from Medicaid.

The report includes recommendations to strengthen the District's internal control and overall operations, such as improvements to segregation of duties, reviewing supporting documentation for disbursements and establishment of policies regarding use of credit cards. In addition, Vaudt recommended the Board display a healthy level of skepticism at all times to properly carry out its fiduciary responsibilities. Specifically, Board members should ask explicit questions about the District's finances as frequently as necessary to have a complete understanding of the District's financial condition. Board members should also periodically meet with the District's independent auditors and follow-up on any questions which are not clearly resolved to their satisfaction.

Copies of this report have been filed with the Division of Criminal Investigation, the Clay County Attorney's Office and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1030-1218-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CLAY CENTRAL-EVERLY COMMUNITY SCHOOL DISTRICT**

**FOR THE PERIOD
JULY 1, 2005 THROUGH NOVEMBER 30, 2010**

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Auditor of State's Report

To the Board of Education of the
Clay Central-Every Community School District:

At the request of District officials and as a result of alleged misuse of a District credit card, we conducted a special investigation of the Clay Central-Every Community School District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period July 1, 2005 through November 30, 2010. Based on discussions with District officials and personnel and a review of relevant information, we performed the following procedures.

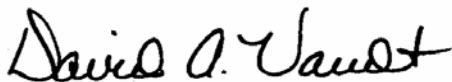
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined monthly statements for 2 credit cards held by the District to determine the propriety of purchases and the source of payments applied to the credit card accounts.
- (3) Examined certain checks issued from the District's bank account and related supporting documentation to determine the propriety of the payments.
- (4) Examined payroll disbursements for selected District employees to determine if the amount and frequency of the payments were appropriate.
- (5) Reviewed mileage logs for school vehicles and confirmed ending odometer readings to determine if use of District vehicles appeared appropriate.
- (6) Confirmed amounts paid to the District by certain sources to determine if they were properly deposited to the District's accounts in a timely manner. Amounts were confirmed from the State of Iowa and Dickinson, O'Brien and Clay Counties.
- (7) Examined lunch account histories for both children of the former Superintendent to determine the propriety of the amounts posted to the accounts.
- (8) Reviewed Activity Detail reports for the Future Farmers of America (FFA) club with the Sponsor to determine the accuracy of the information recorded in the District's accounting system.

These procedures identified \$102,908.72 of improper and unsupported disbursements. We were unable to determine whether additional amounts may have been improperly disbursed during the period of our investigation because adequate records were not readily available. Several internal control weaknesses were also identified. The procedures also identified \$42,008.72 of overtime paid to the District's former Business Manager during fiscal years 2010 and 2011 and \$153,640.00 of residential care Medicaid assistance the District did not apply for and did not receive. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **C** 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 Clay Central-Everyly Community School District, other matters might have come to our attention that would have been reported to you.

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

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



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 27, 2011

Cay Central-Everyly Community School District

Investigative Summary

Background Information

The Clay Central-Everyly School District (District) serves approximately 320 kindergarten through 12th grade students. The District has 2 buildings, including the middle school and elementary school located in Royal, Iowa and the high school located in Everly, Iowa. The District is governed by a Board of Directors (Board) composed of 5 members who are elected to 4-year terms on a nonpartisan basis. The District's certified budget for fiscal year 2010 was approximately \$5 million. During that year, the District employed 63 staff members, including 38 teachers, 9 paraprofessionals and 16 others in the areas of administration, custodial services, food service and transportation.

Monte Montgomery began employment with the District as the Superintendent in 1996. He resigned on November 29, 2010 after admitting he used the District's credit card for personal purchases. During his employment, Mr. Montgomery's responsibilities included:

- Planning the agenda of each Board Meeting.
- Attending all Board Meeting and serving as the Board's Chief Professional Advisor.
- Preparing and submitting helpful facts, comparisons, investigations and reports to the Board which aid in the establishment of rules, regulations, statements of policy and programs which are needed for the prudent conduct and control of management of the schools.
- Providing leadership in the continuous study and improvement of the total school program.
- Directing the program for the recruitment, selection, induction, supervision and evaluation of all school personnel.
- Keeping the Board adequately informed of School District developments and administrative actions.
- Performing other duties designated by the Board of Directors.
- Collecting and interpreting appropriate data for use by all elements of the school system for preparing the annual and long-term budget.
- Directing and supervising the preparation of all financial reports, payrolls, vendor payments and the system of accounting for expenditures of District funds.
- Establishing purchasing and requisitioning policies for the District and designing forms, practices and procedures for implementing such policies.

Ms. Donna Ott became the Business Manager and Board Secretary of the Everly Community School District in 1979. When the Clay Central and Everly Districts consolidated in 1994, she remained the Business Manager and Board Secretary but moved to the Royal location. As the Business Manager, Ms. Ott reported to the Superintendent on a daily basis. However, as the Board Secretary, she also reported to the Board. Ms. Ott's primary job duties as the Business Manager and Board Secretary, as listed in her job description, included:

- To function as a "confidential employee" who has access to information subject to use by the public employer in negotiation and general day-to-day operations.
- To check over invoices, code and list by company, description and amount.
- To issue all warrants and post all receipts for the general, schoolhouse, activity and school nutrition funds.

- To prepare monthly and annual financial reports for the Board.
- To prepare quarterly and annual federal and state reports.
- To prepare annual financial reports for publication.
- To keep complete minutes of all school board meetings.
- To assist the Superintendent in budget preparation.
- To invest excess funds as authorized by the Board.
- To keep records and make payments on bonds and interest the District owes on school buildings.
- To maintain an accounting system and utilize accounting practices which comply with statutory and regulatory requirements.
- To collect attendance data on all students and prepare reports on truant students.
- To assume other duties and responsibilities authorized by the Board and Superintendent.

The CPA firm performing the District's fiscal year 2010 financial statement audit identified concerns regarding purchases made with the District's credit card issued in Mr. Montgomery's name. A similar concern had been identified during the District's audit the prior year and a disclosure was included in the District's fiscal year 2009 audit report regarding credit card payments which were not supported by invoices or receipts. After discussing the concerns identified during the fiscal year 2010 audit with a representative of the Office of Auditor of State, the CPA firm asked Ms. Ott to contact certain vendors for copies of receipts for certain purchases made with the District's credit card.

After a special Board meeting held on November 22, 2010, Ms. Ott brought the concerns identified by the CPA firm to the attention of the Board President. According to the Board President, she and a Board member confronted Mr. Montgomery about the concerns before the regularly scheduled Board meeting on November 29, 2010. Mr. Montgomery asked the Board President for the opportunity to appear before the Board at that evening's meeting, but the Board President denied the request. According to the Board President, Mr. Montgomery verbally resigned after the request was denied and he removed his personal belongings from his office.

Because Ms. Ott did not bring certain concerns to the Board's attention in a timely manner, the Board terminated Ms. Ott's employment on January 22, 2011.

The Board requested the Office of Auditor of State perform an investigation of the District's financial transactions. As a result, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2005 through November 30, 2010.

Detailed Findings

The procedures performed identified \$102,908.72 of improper and unsupported disbursements. The \$47,802.71 of improper disbursements includes \$41,844.36 of charges on the District's credit card issued to Mr. Montgomery, \$5,126.94 of double payments and \$831.41 of finance charges or late fees. Sufficient records were not available to determine if additional improper disbursements were made. If sufficient records had been available, additional improper disbursements may have been identified.

The \$55,106.01 of unsupported disbursements identified include \$35,304.92 on a District credit card issued in Mr. Montgomery's name and \$19,801.09 on a District credit card in the name of Ms. Ott and used by a number of District staff.

In addition, the District paid \$42,008.72 of overtime to Ms. Ott during fiscal years 2010 and 2011 and the District did not apply for \$153,640.00 of Medicaid assistance reimbursement for residential care costs incurred for a student.

All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER DISBURSEMENTS

For the period of our investigation, we scanned the non-payroll disbursements from the District's accounts, paying particular attention to the payees, amounts paid and frequency of payments. With the exception of a limited number of disbursements and a number of large credit card payments, nothing unusual came to our attention. The concerns identified are discussed in the following paragraphs.

During the period of our investigation, the District had 2 credit cards. Of the 2 cards, 1 was issued in Ms. Ott's name and the other was issued in Mr. Montgomery's name. According to District staff members we spoke with, the credit card issued in Mr. Montgomery's name was primarily used for purchases by Mr. Montgomery. However, staff members also used the credit card for school-related purchases on limited occasions. District staff members we spoke with also stated the credit card issued in Ms. Ott's name was primarily used by teachers for travel, purchasing supplies and other school-related purchases. Ms. Ott maintained a sign-out sheet for the credit card which showed which teachers used the card on particular dates.

We reviewed the monthly statements for the District's credit cards for the period July 1, 2005 through November 30, 2010 and identified a number of purchases made with the credit cards for which we identified concerns. Purchases made with the credit cards are discussed in detail in the following paragraphs.

Credit Card Issued in Mr. Montgomery's Name – As previously stated, the CPA firm performing the District's fiscal year 2010 financial statement audit identified concerns regarding purchases made with the District's credit card issued in Mr. Montgomery's name. A similar concern had been identified during the District's fiscal year 2009 financial statement audit and a disclosure was included in the District's fiscal year 2009 audit report regarding credit card payments which were not supported by invoices or receipts. After discussing the concerns identified during the fiscal year 2010 audit with a representative of the Office of Auditor of State, the CPA firm asked Ms. Ott to contact certain vendors for copies of receipts for certain purchases.

Ms. Ott was responsible for payment of the monthly credit card bills and ensuring the purchases made with the credit card were appropriate. According to Ms. Ott, she often did not receive receipts or other appropriate documentation for purchases made with the credit card issued in Mr. Montgomery's name. She also stated she frequently asked Mr. Montgomery to submit appropriate documentation, although she usually did not receive anything in response. Even though she did not receive documentation, she went ahead and paid the amount due for the credit card. However, she stated she coded the purchases she was concerned about differently in the District's accounting system. She provided us a listing of the account code to which she recorded the purchases she was concerned about. The account Ms. Ott used was titled "Superintendent Supplies." We reviewed the activity recorded in the account and all purchases made with the credit card issued in Mr. Montgomery's name to determine the propriety of purchases.

When we asked Ms. Ott if she notified anyone on the Board of her concerns, she stated she did not specifically talk to anyone on the Board about her concerns with credit card purchases prior to Mr. Montgomery's resignation. However, she stated when she had taken other concerns regarding Mr. Montgomery's annual evaluation to Board members, they met privately with Mr. Montgomery and appeared satisfied with the explanations he provided. She was then left in the awkward position of having to work in close proximity with Mr. Montgomery who knew she

had voiced concerns about his actions to the Board. She stated she did not share her concerns about Mr. Montgomery's use of the District's credit card with Board members for that reason.

When we spoke with a Board Member regarding the Board's expectations of whether Ms. Ott would notify members of any improper charges she was aware of, the Board Member stated the Board relied heavily on Ms. Ott's ability to review purchases and inform Board members if charges were not proper.

We asked a Board Member what action, if any, was taken by the Board in response to the disclosure in the District's fiscal year 2009 annual financial statement report regarding the credit card payments which were not supported by invoices or receipts. The Board Member stated it was the Board's understanding this was not a significant concern. According to the Board Member, Mr. Montgomery presented the audit report to the Board and discussed the findings in the report. When the finding regarding the lack of support for the credit card payments was discussed, it was characterized as a "housekeeping" detail. Mr. Montgomery reported District staff members, not him, had been negligent about submitting receipts when they used the District's credit cards and he had addressed the issue with the staff members.

We reviewed the monthly statements for the District's credit cards for the period July 1, 2005 through November 30, 2010 and identified a number of purchases made with the credit card issued in Mr. Montgomery's name which were personal in nature and not related to the District's operations. We also identified a number of purchases with the credit card which were not properly supported and, based on the vendor, amount and frequency of the purchases, we were unable to determine if the purchases were personal in nature or related to the District's operations. **Exhibit B** lists all purchases made with the credit card. The personal purchases are classified as improper in the **Exhibit** and the purchases for which we were not able to locate or obtain appropriate documentation are classified as unsupported. Based on the vendor, amount and frequency of the unsupported disbursements, we are unable to determine if the disbursements were personal in nature or related to District operations.

As illustrated by the **Exhibit**, the types of disbursements and the vendors which were classified as improper include purchases from Wal Mart and Menards as well as purchases from out-of state vendors and vendors in Sioux City. Disbursements to these vendors are discussed in detail in the following paragraphs.

- **Wal Mart** – We identified 217 purchases from Wal Mart, of which 195 were from the Wal Mart in Spencer, Iowa. Of the 217 purchases, 115 are classified as improper and total \$19,196.05. We contacted the Wal Mart store and obtained copies of receipts for a number of the purchases. We reviewed the receipts with 3 District staff members to determine if the purchases appeared related to District operations and identified items on the receipts which were personal in nature.

The employees who assisted us include a maintenance worker who had knowledge of projects done throughout the school, an employee from the technical department who had knowledge of technology related purchases and an administrative employee who was knowledgeable about supplies purchased.

Examples of personal purchases identified include groceries, dry dog food; 2 iPod's and I-tune gift cards; tires and oil changes; cards and gift bags; video games and DVDs; and clothing items such as bras, tank tops and boxer briefs. In addition, on March 16, 2010, Mr. Montgomery purchased a 46-inch LCD television, a DVD recorder and various over-the-counter medications from Wal Mart. The receipt for the purchase contained Mr. Montgomery's signature. On April 12, 2010, Mr. Montgomery reimbursed the District the \$1,046.35 cost to the District. The repayment is included in **Exhibit A**.

For 4 additional improper purchases, Mr. Montgomery signed the receipts available at the District. The receipts for most of the remaining 89 improper purchases could not be located in the District's records. As a result, we obtained copies directly from Wal Mart. The copies did not include signatures. According to school officials, Mr. Montgomery held the credit card issued in his name and staff were allowed to use his credit card only in certain situations, primarily when the credit card issued to Ms. Ott was not available.

- **Menards** – We identified 53 purchases from Menards in Spencer, Iowa. Of the 53 purchases, 43 are classified as improper purchases and total \$4,400.96. With the help of Menards, we were able to obtain receipts for most of the purchases. However, the copies obtained from Menards were recreated and did not include the signature of the purchaser. We reviewed each receipt with the 3 District staff members to determine if the purchase was personal in nature. The District staff members were able to identify purchases which were related to improvement or repair projects at the District.

Examples of personal purchases include tools, lumber, wood glue, mulch, 2 trees, a rose bush, annual plants and vegetable plants.

- **Out-of-State Purchases** – According to the District staff members who assisted us, Mr. Montgomery periodically traveled to Kansas City, Missouri to visit family members. During our review of the credit card statements, we identified a number of purchases made in Overland Park, Kansas; Olathe, Kansas; and Platte City, Missouri. Each of these locations is within the Kansas City vicinity or between Kansas City and the District. Because Mr. Montgomery would not have any reason to travel to this area on behalf of the District, we determined the purchases made in these locations were personal in nature. As a result, they are classified as improper in **Exhibit B**.

We also identified purchases in Minnesota, South Dakota, Wisconsin and other locations. Examples of personal purchases include \$1,689.50 purchase from a clothing boutique at the Mall of America in Minneapolis, Minnesota, fuel and food at convenience stores and hotels in South Dakota and several purchases at a restaurant in De Forest, Wisconsin. We discussed these purchases with District officials, who stated Mr. Montgomery did not attend any school related events in the locations identified and the Board did not approve travel to these locations. As a result, they are also classified as improper disbursements in **Exhibit B**.

The 44 out-of-state purchases identified total \$4,499.56.

- **Purchases in Sioux City** – We identified 36 improper purchases from vendors other than Wal Mart in Sioux City. The vendors include Scheels, Kohl's, Old Navy, Maurices and Best Buy. According to District officials we spoke with, there would be no reason for purchases to be made in Sioux City on behalf of the District. Supplies and other purchases needed for the District can be made at vendors within the District.

For some of the purchases made from vendors in Sioux City, the related receipts were available. However, based on our review of available receipts, all of the purchases were improper. We also identified a number of other purchases from vendors in Sioux City for which we did not have supporting documentation. Based on the information received from District officials and the available receipts including only improper purchases, we classified all purchases from Sioux City vendors as improper in **Exhibit B**.

The 36 improper purchases from vendors in Sioux City total \$4,086.90 and include purchases such as sunglasses, men's underwear, women's sandals, Nike shoes, a portable alarm clock and an iPod docking station.

We also identified 132 additional personal purchases totaling \$6,894.18 from other vendors. The purchases include a monthly subscription to Netflix.com and a Pokeman game from Best Buy. A pair of Reebok pump tennis shoes and t-shirts were purchased from Eastbay Catalog and a hooded sweatshirt was purchased from Maurices. Receipts document 2 of the purchases from Eastbay Catalog were shipped to Mr. Montgomery's home. A case for a Samsung Glyde cellphone with a Nebraska logo, 2 Homer themed cases for DS Lites and a Homer themed case for Nintendo DSi were purchased from skinit.com and a number of online purchases were made from vendors selling sports memorabilia. Sporting goods, including football gloves, sweatpants, Nike shoes and a Nike Plus sport kit, were also purchased from Dunham's. These items were not located at the District and there was no need for these purchases by the District.

A number of the purchases listed in **Exhibit B** were made on a Friday evening, Saturday or Sunday. The related receipts for some, but not all, of those purchases were available. Based on our review of the available receipts, all of the purchases were improper. As a result, we classified the remaining weekend purchases for which supporting documentation was not available as improper in **Exhibit B**.

As illustrated by **Exhibit B**, we also classified late fees and finance charges incurred on the credit card as improper. A total of \$2,558.97 of late fees and finance charges related to late payments on Mr. Montgomery's credit card was paid by the District. As previously stated, according to Ms. Ott, she frequently asked Mr. Montgomery to submit receipts to support the purchases made with the District credit card he used. Because she did not receive the receipts in a timely manner, or at all, she often did not make the credit card payment in a timely manner. The late fees and finance charges paid by the District are included in **Exhibit A** as improper disbursements.

After Mr. Montgomery's resignation, he mailed a \$25,000.00 check to the District as reimbursement for personal purchases he made with the District's credit card. The check was dated November 30, 2010 and has been deposited by the District. The \$41,844.36 of improper purchases, late fees, finance charges and sales tax and \$35,304.92 of unsupported purchases listed in **Exhibit B** are included in **Exhibit A**. The \$25,000.00 reimbursement is also included in **Exhibit A**.

Credit Card Issued in Ms. Ott's Name - We reviewed the monthly statements and any supporting documentation available for the purchases made with the credit card issued to Ms. Ott. The receipts available for our review which included signatures were signed by a number of various staff members. While we did not identify any purchases which were clearly improper, we identified a number of purchases for which appropriate supporting documentation was not available. As a result, based on the vendor, amount and frequency of purchases, we were unable to determine if the purchases were for the District or were personal in nature.

The purchases made by District staff members with the credit card issued in Ms. Ott's name are listed in **Exhibit C**. As illustrated by the **Exhibit**, the purchases were made from vendors such as Wal-Mart, Staples and Amazon.com. According to District staff members we spoke with, it is not unusual for the District to purchase supplies from these vendors. **Exhibit C** also includes purchases related to travel, such as lodging, fuel and restaurants. According to District staff members we spoke with, the District credit card issued to Ms. Ott was also used when staff members and/or students traveled for school events.

Also as illustrated by the **Exhibit**, we identified \$19,801.09 of purchases for which there was not appropriate support. The \$19,801.09 of unsupported purchases made with the credit card issued in Ms. Ott's name are included in **Exhibit A**.

Exhibit C lists \$690.06 of late fees and finance charges incurred on the credit card. According to Ms. Ott, she frequently asked teachers to submit receipts to support the purchases made with the District credit card. Because she did not receive the receipts in a timely manner, if at all, Ms. Ott

often did not make the credit card payment in a timely manner. The **Exhibit** also includes \$86.42 of sales tax paid on purchases made with the credit card. We classified the \$776.48 of late fees, finance charges and sales tax as improper and included them in **Exhibit A**.

When Ms. Ott did not receive supporting documentation, she did not continue to pursue obtaining the receipts for charges on Mr. Montgomery's credit card. In addition, if staff did not provide receipts for use of the District credit card issued in Ms. Ott's name, she did not pursue the matter.

As a result of the lack of oversight and because Ms. Ott paid the credit card balances without requiring the appropriate documentation, the District's credit card issued in Ms. Ott's name was fraudulently used by someone outside the District. An individual obtained the credit card number and used it at Cashman Equipment, a Caterpillar® dealer located in Nevada, and charged \$1,528.20 on October 15, 2010. The District is currently working with its credit card company and Cashman Equipment to receive a reimbursement for the fraudulent charge.

Because Ms. Ott did not require supporting documentation for all purchases made with the credit card and she did not identify the fraudulent use of the credit card by reviewing the monthly statements, the District incurred the \$1,528.20 cost. As previously stated, the Board relied heavily on Ms. Ott's ability to review purchases and inform Board members if charges were not proper. Because the fraudulent charge appears to have been made by someone other than a District staff member, we did not include the charge in **Exhibits A** or **C**.

Double Payments – As previously stated, Ms. Ott was responsible for examining invoices and then preparing checks and distributing payments after Board approval. During the testing we performed, we determined Ms. Ott paid certain billings twice on 2 occasions resulting in \$5,126.94 of overpayments. The instances identified are summarized in the following paragraphs.

- On September 15, 2010, Microsoft software packages were purchased from CDW Government Sales for \$4,857.00 and paid for with check number 42697 on September 20, 2010. An email from the sales representative included a copy of the invoice. A \$4,857.00 invoice dated September 28, 2010 for the same Microsoft software packages was subsequently received and paid again with check number 41358 on October 25, 2010.
- On July 30, 2010, Memorex 24 drives were purchased from Staples for \$269.94. The teacher who purchased the items submitted the original receipt. In addition, the District received a copy of the receipt from Staples Credit Plan. The purchase was paid for with check numbers 42778 and 41417. Both checks were issued to Staples. It is possible Ms. Ott was not aware they were the same purchase and, therefore, used the original receipt as support for check number 41417 and the copy as support for check number 42778.

We were unable to determine whether the District was refunded the amount paid twice or received a credit from the vendor. Because these payments should have been made only once, we have included the second payments, which total \$5,126.94, as improper disbursements in **Exhibit A**.

LTD Commodities – During our review of disbursements from the District's accounts, we identified several payments to LTD Commodities Inc. The invoices for the purchases were maintained and available for our review. However, because the descriptions on the invoices were not complete, we reviewed LTD Commodities' website to determine what specifically was purchased. The purchases included ornaments, cake pans, die cast cars, fishing rod case, collector clock, garland, popcorn, money bank and several other items.

The shipping information for each purchase included Donna Ott's name and the address of the District building in Royal, Iowa. We discussed mail procedures with a District employee who sorts the mail by addressee and delivers it to the person unopened. As a result, it is possible for personal purchases to be mailed to the school without identification.

According to the District's new Business Manager, LTD commodities was a magazine which Ms. Ott let staff members order items from. The items were shipped to the school and she would sort them out and give the items to the appropriate staff member along with a bill. The staff members wrote checks to the District and Ms. Ott paid the total bill with a check drawn on the District's lunch account. According to the new Business Manager, the amounts collected were also receipted into the lunch account. Because the cost of the purchases have been reimbursed by the staff members, the amount paid to LTD Commodities is not included in **Exhibit A**.

Late Fees - The District maintains several charge accounts and charge cards at various vendors including fueling stations and Sam's Club. During our review of purchases at Sam's Club, we identified \$54.93 of late fees and finance charges. As the Business Manager, Ms. Ott was responsible for paying bills in a timely manner. The \$54.93 of late fees and finance charges is included as improper disbursements in **Exhibit A**.

PAYROLL

We also reviewed the payroll disbursements from the District's account for the period of our investigation and identified certain concerns which are discussed in detail in the following paragraphs.

As previously stated, Ms. Ott was responsible for issuing all payments for the District, including paychecks to each District employee. Because Ms. Ott prepared her own paychecks and the paychecks for Mr. Montgomery, to whom she reported, we reviewed the payroll checks issued to Ms. Ott and Mr. Montgomery. We also reviewed the payroll checks issued to Mrs. Montgomery, who was an associate in the elementary school. Paychecks were prepared monthly.

In addition, we scanned disbursements recorded in the District's payroll journal to determine if payments to any other District employees appeared unusual. We did not identify any unusual payments by scanning the payroll journal. The payroll checks issued to Mrs. Montgomery and Ms. Ott are discussed in the following paragraphs.

Payments to Mrs. Montgomery - We were not able to locate a contract outlining the terms of Mr. Montgomery's wife's, Linda Montgomery's, employment with the District. According to a District official we spoke with, other associates had contracts. As a result, we were unable to determine if the hourly amount paid to Mrs. Montgomery was appropriate. Mrs. Montgomery's monthly gross pay ranged from \$1,013.34 to \$1,057.86 for the 2009-2010 school year. However, in October, 2009, Mrs. Montgomery received a second payroll disbursement of \$429.78 of gross pay. We could not locate records to determine what the additional pay was for. Mrs. Montgomery received \$1,040.66 gross pay for the first month during the 2010-2011 school year and \$1,071.67 for the next 4 months.

While Mrs. Montgomery received an hourly rate of pay, we were unable to locate any timesheets for her. As a result, we were unable to determine if the number of hours she was paid for were appropriate. Based on information recorded in the payroll journal, we calculated Mrs. Montgomery was paid for between 100 and 106 hours per month. Mrs. Montgomery did not return to her position after her husband's resignation on November 29, 2010.

Payments to Ms. Ott - By reviewing the payroll journal and checks Ms. Ott issued to herself, we determined Ms. Ott frequently received overtime in addition to her authorized salary. During fiscal year 2010, Ms. Ott received \$28,461.23 of overtime in addition to her \$40,685.00 authorized salary. Ms. Ott also received \$13,547.49 of overtime between July 1, 2010 and December 31, 2010.

According to Ms. Ott's contract, her hours were to be determined by the Superintendent and she was authorized to work overtime as needed. We discussed the amounts paid to Ms. Ott with 2 District representatives. Of the 2 representatives, an employee stated Ms. Ott told her she was strictly hourly. The Board President stated, prior to November 22, 2010, she did not know Ms. Ott received overtime pay in addition to her authorized salary.

According to the Board President, she learned about the overtime payments when Ms. Ott met with her after the special Board meeting on November 22, 2010. As previously stated, when the Board President met with Ms. Ott after the meeting, she learned about the CPA firm’s concerns with the use of the District’s credit card. During the same meeting, Ms. Ott reported to the Board President Mr. Montgomery’s instructions to modify the 2008 Certified Annual Report (CAR) to eliminate the deficit balance and she reported she had received approximately \$29,000 in overtime in addition to her established salary.

When we discussed the amount of Ms. Ott’s payroll with her, she stated she did not get approval from Mr. Montgomery for the overtime hours she worked. She also stated Mr. Montgomery or a Board Member would occasionally ask to see her timesheets, but she did not consistently submit them to anyone for review. As a result, no one routinely reviewed or approved the amount of time she recorded. Ms. Ott recorded her time on index cards rather than an actual timesheet. When we reviewed the index cards, we determined some of the overtime was recorded on post-it notes attached to index cards which listed other overtime hours.

We were unable to trace the number of overtime hours recorded on the post-it notes and index cards to information recorded in the payroll register for Ms. Ott because the payroll register included only the gross amount of overtime paid. However, using Ms. Ott’s calculated hourly wage rate, we were able to estimate the number of overtime hours Ms. Ott paid herself on each paycheck from July 1, 2009 through December 31, 2010. While the number of overtime hours recorded on the post-it notes and index cards is approximately the same total as the estimated overtime hours Ms. Ott paid herself for, the pay periods in which the overtime was recorded does not consistently agree with the pay periods when the overtime was actually paid to Ms. Ott. Because of the inconsistencies, we are unable to determine if the amount of overtime paid to Ms. Ott was appropriate.

Using the payment information and Ms. Ott’s hourly rate, we determined Ms. Ott was paid between 55 and 146 hours of overtime per month during fiscal year 2010. She was paid more than 80 hours of overtime for 6 of the 12 months during the fiscal year. Based on the duties assigned to Ms. Ott and her extensive experience as a Business Manager, the amount of overtime incurred appears excessive and unreasonable. Because we are unable to determine what portion of the overtime payments is improper, we have not included an amount in **Exhibit A**.

OTHER ADMINISTRATIVE ISSUES

Board members and District staff members shared other concerns with us during our fieldwork. Certain concerns are discussed in the following paragraphs.

Disclosures to the Board - According to a District employee and a Board member we spoke with, Mr. Montgomery was very selective in what he told the School Board. He controlled what the Board knew about the District’s financial position and he did not disclose the District’s poor financial position in a timely or clear manner.

Table 1 summarizes the deficit balances reported in the District’s annual audit reports for fiscal years 2008 through 2010. As illustrated by the **Table**, the deficit balance grew substantially in the General Fund each year.

Fiscal Year	General Fund Balance	School Nutrition Fund Balance
2008	\$ (663,400)	-
2009	(927,951)	(32,527)
2010	(1,073,741)	(35,639)

In addition to receiving annual audit reports, districts are required to submit a Certified Annual Report (CAR) to the Iowa Department of Education. Mr. Montgomery was responsible for completing and filing the CAR. According to a Board member we spoke with, Mr. Montgomery also reviewed the CAR with Board Members each year during a Board meeting.

The District's fiscal year 2008 annual audit report includes a disclosure regarding the CAR. During audit fieldwork, the District's CPA determined the CAR for fiscal year 2008 did not include \$198,956 of accrued payroll expenses in the General Fund. Because the expenses were not properly included in the CAR originally submitted by the District, the ending balance of the General Fund in the CAR was \$198,956 greater than appropriate. As disclosed in the audit report, the CAR was amended by the amount of unreported payroll expenses, which created a negative spending authority on the CAR. The spending authority is the maximum amount authorized for a school district to spend and certify on its budget. The spending authority must be approved by the Department of Education. Spending authority is carried over from year to year, but if the District has spent more than it was authorized, then it has a negative spending authority.

We discussed the 2008 CAR with the Board President. She stated the Board did not realize the significance of the negative spending authority audit report disclosure. After the Board met to work on the budget on November 20, 2010, Ms. Ott spoke privately with the Board President and stated she was instructed by Mr. Montgomery to move the payroll expenditures from fiscal year 2008 to fiscal year 2009 in the District's accounting records.

We also discussed the amended 2008 CAR with Ms. Ott. She stated the District was in a deficit position at the end of the 2007/2008 school year. When Mr. Montgomery and Ms. Ott were preparing the CAR, Mr. Montgomery told her to move the July and August 2008 payroll expenses from fiscal year 2008 to fiscal year 2009. Ms. Ott stated Mr. Montgomery said he required Ms. Ott to do this because the Board would not be pleased if the District ended the year in a deficit. She also stated she told Mr. Montgomery moving the expenses into the next fiscal year would only delay the problem and the District would have a larger deficit the next year. She stated Mr. Montgomery did not seem concerned by this.

According to the Board member we spoke with, when the Board asked Mr. Montgomery about the audit report disclosure, he explained the finding was simply a result of a timing difference and was not actually a movement of expenses.

According to a Board member we spoke with, when Mr. Montgomery presented the fiscal year 2009 audit report to the Board, he explained the District was disputing the deficit balance shown. He also stated the District uses a different accounting system from what is usually used for the CAR and the 2 systems are not compatible. According to the Board member we spoke with, he also reported the District was converting from a cash basis to an accrual basis of accounting. It is not readily apparent why Mr. Montgomery provided this explanation because all districts have been required to report on an accrual basis of accounting for a number of years.

We also discussed the 2010 CAR with the Board President. She stated Mr. Montgomery typically reviewed the CAR with the Board during a Board Meeting. However, for the 2010 CAR, both Ms. Ott and Mr. Montgomery presented the report on October 25, 2010. Mr. Montgomery focused on parts of the report not related to the District's financial position while Ms. Ott covered the General Fund Report. The Board did not question any information related to the 2010 CAR during the presentation.

The 2010 CAR included a deficit balance of \$1,076,017.47 in the "FY2010 Treasurer Report by Fund" section. The Board President stated all Board members were under the impression the District's General Fund had a positive balance of \$1,076,017.47. Neither Mr. Montgomery nor Ms. Ott explained to the Board this amount was a deficit balance. The Board did not learn of the deficit until the November 20, 2010 Board Meeting when Ms. Ott said there was a deficit.

While Mr. Montgomery may have directed the Board's attention away from the District's poor financial position, the deficit fund balance amount was clearly reported in the District's annual audit report, which raises the question of whether Board officials exercised their fiduciary responsibilities to accurately understand the information presented in the audit reports and the recommendations made by the District's CPA firm each year.

Furthermore, due to the District's poor financial position, Board members and District representatives, have met with the School Budget Review Committee (SBRC) on several occasions subsequent to Mr. Montgomery's resignation. Prior to Mr. Montgomery's resignation, Board members did not attend the SBRC meetings. The SBRC is a nonpartisan body established by the legislature with authority and responsibilities in school budgeting and accounting. The SBRC is an independent agency, separate from the Department of Education and Department of Management, which confers with local school boards or their representatives and makes recommendations relating to budgeting or accounting manners, especially when a district has negative spending authority.

According to the employee we spoke with, Mr. Montgomery submitted 2 Corrective Action Plans to the SBRC which were denied. The 3rd plan submitted by Mr. Montgomery was approved. However, according to the employee, no one in the District knew what was included in the plan because a copy of the plan could not be located. According to the Board member we spoke with, Mr. Montgomery did not share the approved plan with the Board.

Based upon all the information available to the Board regarding the District's poor financial position, it does not appear the Board properly exercised its fiduciary responsibilities in understanding the severity of the District's poor financial position or in appropriately approving a corrective action plan submitted to the SBRC.

Board members should apply knowledge obtained from training events to continue to ask explicit questions about the District's financial condition. Board members should also follow up on any questions which are not clearly resolved to their satisfaction.

Lost Medicaid Reimbursements – During our review of the District's disbursements, we identified a number of payments to Children's Care Hospital. Based on the related supporting documentation, the payments were for a special needs student's tuition and residential care. The payments, which were made between June 19, 2006 and November 3, 2011, totaled \$230,798.28.

According to the Board President, she attended a conference in 2005 where she learned the District could apply for Medicaid reimbursement for these costs or a portion of the costs. After the conference, she provided the appropriate application materials to Mr. Montgomery and instructed him to apply for reimbursement of the costs. She again instructed Mr. Montgomery in 2008 to apply for reimbursement. At the time Mr. Montgomery resigned from the District, he had still not applied for reimbursement on behalf of the District.

The District is currently working with officials from the Department of Human Services to obtain Medicaid reimbursement for a portion of the costs. According to District staff we spoke with, they expect the portion of the costs attributable to residential care are eligible for reimbursement. However, according to District staff, due to the timing of their application for assistance, the residential costs incurred prior to May 2011 are not eligible for reimbursement.

Of the \$230,798.25 paid to the vendor, \$167,360.00 was for residential care and \$63,438.25 was for tuition. Of the \$167,360.00 of residential care costs, \$153,640.00 was incurred prior to May 2011. If Mr. Montgomery had complied with the Board President's instructions in 2005, the District may have been reimbursed for the residential care costs incurred prior to May 2011.

Summary of Financial Impacts – As previously stated, the District reported deficit balances for fiscal years 2008 through 2010. The improper and unsupported disbursements identified in

Exhibit A contributed to the deficit balances. In addition, although the amounts paid to Ms. Ott for overtime for fiscal years 2010 and 2011 and the lost Medicaid reimbursements are not included in **Exhibit A**, they impact the District’s financial condition. Records for overtime paid to Ms. Ott were not readily available prior to fiscal year 2010. **Table 2** summarizes the improper and unsupported disbursements from **Exhibit A**, the overtime paid to Ms. Ott during fiscal years 2010 and 2011 and the lost Medicaid reimbursements, which total \$298,557.44.

Description	Amount
Improper disbursements per Exhibit A	\$ 47,802.71
Unsupported disbursements per Exhibit A	55,106.01
Overtime paid to Ms. Ott during fiscal years 2010 and 2011	42,008.72
Lost Medicaid reimbursements	153,640.00
Total	<u>\$ 298,557.44</u>

Microsoft Projects – On May 11, 2010, the District submitted an application to Microsoft for 2 projects. Final agreements or contracts related to the projects were not available for our review.

The first project consisted of installing SMART Boards so teachers could help students gain essential concepts and skills. This project required the SMART Boards be installed in 2 teachers’ classrooms. In addition, the results from the Iowa Test of Basic Skills were going to be used to determine the impact of the SMART Boards for students in grades 9-12. The SMART Boards have been installed.

The second project consisted of purchasing 28 Lenovo computers for students to enhance the literacy program. The project required 6 elementary teachers and involved students in grades 3 and 4. According to a staff member, Mr. Montgomery pulled 4 teachers off the project. We were not able to determine whether the requirements of the contract were complied with. As a result, we are unable to determine if the District is under any obligation to Microsoft.

In addition to the 28 computers for students, Mr. Montgomery received 1 computer for use in his office. When Mr. Montgomery resigned, he took the computer with him. After District officials requested the computer be returned or be paid for, Mr. Montgomery sent a \$650.00 check for the computer. Because the computer was not at the District, we were not able to observe the files Mr. Montgomery had on the computer.

Training - In the District’s 2008 audit report, it was recommended Ms. Ott attend training tailored for school business managers. According to Ms. Ott, Mr. Montgomery would not allow her to attend training, stating it wasn’t necessary. She also stated Mr. Montgomery may have not wanted her to consult with Business Managers from other Districts.

Fuel Tax Refunds – During our review of the monthly statements for the District’s credit card issued in Mr. Montgomery’s name, we noted each statement included handwritten calculations. We discussed the calculations with Ms. Ott, who explained they were related to fuel purchases.

She stated Mr. Montgomery used his personal vehicle to travel between the 2 District building locations, games within the District and to Superintendent meetings held each month in Fenton, Iowa. Ms. Ott explained she used the average cost per gallon of fuel to attempt to determine how many gallons of fuel Mr. Montgomery purchased. As previously stated, Mr. Montgomery did not submit receipts to Ms. Ott for purchases. As a result, she attempted to calculate the amount of fuel purchased. She used the calculated amount of fuel purchased to file for motor vehicle fuel tax refunds.

As discussed previously, we determined Mr. Montgomery used the District's credit card to fuel his personal vehicle for personal trips. These fuel purchases were not excluded by Ms. Ott when she calculated the amount of fuel purchased to report to the Department of Revenue. As a result, the amount of fuel claimed by Ms. Ott is overstated as the District is to be reimbursed for school related purchases only and the refund requests included personal purchases as well.

We contacted the Iowa Department of Revenue to discuss the refunds claimed by and issued to the District. However, the representative we spoke with stated tax refunds are confidential and they would not be able to report the amounts of refunds provided to the District.

In addition, because records were not maintained at the District to support the amount of fuel tax refunds requested, we were unable to determine what portion of refunds received were a result of personal fuel purchases by Mr. Montgomery. As a result, an amount has not been included in **Exhibit A**.

Public Purpose – A few purchases made with the District's credit card were identified for which the public purpose was not documented. The purchases included food and flowers. According to an Attorney General's opinion dated April 25, 1979, it is possible for certain expenditures to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommended Control Procedures

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

- A. **Segregation of Duties** – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. For example, the person signing checks should be independent of the person handling cash, recording cash receipts, etc.

The District has not established adequate controls in this area. Specifically, the District's former Business Manager made purchases, received goods and services, created disbursement listings for Board approval, maintained supporting documentation, prepared and signed checks and posted disbursements to the accounting system.

In addition, the former Business Manager calculated payroll, prepared and signed payroll checks and posted payroll to the accounting system. She also performed the monthly reconciliations between the District's accounting system and bank balances without any independent review of the reconciliations.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties listed above should be segregated. In addition, Board members should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis. Specifically, the bank statements should be delivered directly to someone without any collection or disbursement responsibilities. The bank statements should be examined for any unusual transactions.

- B. Disbursements – During our review of the District’s disbursements, we identified supporting documentation was not maintained for a number of disbursements, including purchases using the District’s credit cards.

Recommendation – The District should ensure all supporting documentation is maintained for all disbursements. The Board should implement procedures which require all purchases made with the District’s credit cards be properly supported with invoices, receipts or other appropriate documentation and be properly approved. The Board should also consider implementing a policy which requires employees who do not submit appropriate documentation for the purchases made with the District’s credit cards be held personally liable for the related costs.

- C. Payroll – During fiscal year 2010, the District’s former Business Manager was paid over \$28,000.00 of overtime in addition to her \$40,685.00 authorized salary. Based on the Business Manager’s duties and her extensive experience in the position, this amount appears excessive and unreasonable. Also during our review of payroll, the following were identified:

1. The District does not have a policy requiring detailed timesheets be submitted and reviewed prior to payment.
2. The District does not maintain contracts for all employees.
3. The salary or hourly pay does not agree with approved contracts for all employees.
4. Pay stubs and the payroll register do not clearly identify the hours the individual is being paid for.

Recommendation – The Board should implement policies and procedures to ensure appropriate payroll records are maintained, including detailed time sheets for all employees paid on an hourly basis. The timecards should be approved and initialed by the employee’s supervisor or by an independent official who is not involved with payroll. In addition, the Board should review and approve each employee’s authorized pay amount on a periodic basis. The amounts approved should be documented in a contract. A person independent of payroll should ensure the salary or hourly rate of pay listed in the accounting system is accurate.

- D. Fuel Tax Refunds – During our review of fuel purchases made with the District’s credit card issued to Mr. Montgomery, we determined the District applied for fuel tax refunds for personal purchases of fuel.

Recommendation – The Board should implement policies and procedures to ensure the District applies for fuel tax refunds for District related purchases only. The District should consult the Department of Revenue to ensure proper amounts of refunds are being requested.

- E. Microsoft Projects – We were unable to determine if the District complied with the requirements related to the Microsoft projects for which it received funding.

Recommendation – The Board should consult legal counsel or seek other appropriate guidance to determine compliance with the terms outlined in the application.

- F. Checks Written for Cash – During our review of disbursements, we identified checks written to cash to pay officials and to replenish cash in the sports money bags for postage.

Recommendation – In order to provide appropriate controls and adequate records for subsequent review, disbursements should not be made in cash for District obligations.

Small periodic amounts for items such as postage or other incidental costs may be paid from a petty cash fund which is maintained on an imprest basis. Reimbursements to the petty cash fund should be properly supported by appropriate documentation. All other District disbursements should be made with checks approved by the Board prior to payment.

- G. Reports to the Board – Based on discussions with District officials, financial information and audit findings presented to the Board by the former Superintendent were misleading and/or incomplete on several occasions. Some of the information and explanations provided to the Board did not make sense given the District's financial condition over the past several years. While District officials report they asked questions of the former Superintendent, they did not question the explanations they were provided, nor did they consider it necessary to verify what they were told.

While Mr. Montgomery may have directed the Board's attention away from the District's poor financial position, the deficit fund balance amount was clearly reported in the District's annual audit report. It does not appear Board officials properly exercised their fiduciary responsibilities to understand the severity of financial information presented in the audit report and CAR, or the recommendations made by the District's CPA firm each year.

Recommendation – Due to the District's financial condition and because of the Board's fiduciary responsibilities, a healthy level of skepticism should be maintained at all times. Specifically, Board members should apply knowledge obtained from training events to continue asking explicit questions about the District's finances as frequently as necessary to have a complete understanding of the District's financial condition. Board members should also follow up on any questions which are not clearly resolved to their satisfaction.

Auditors should meet with more than just the District's Superintendent and Business Manager when audit findings are presented. Board members should also meet with the independent auditors to obtain an understanding of audit findings and the District's financial condition.

In addition, Board members should approve any future corrective action plans and continue attending training sessions provided by the Iowa Association of School Boards.

- H. Public Purpose – A few disbursements, including purchases for food and flowers, were identified which may not meet the requirement of public purpose as defined in an Attorney General's Opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented. According to the opinion, it is possible for such disbursements to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommendation – The Board should determine and document the public purpose served by these expenditures before authorizing any further payments. The Board should also consider establishing written policies and procedures for documenting the public purpose served.

Exhibits

Report on Special Investigation of the
Clay Central-Everyly Community School District

Summary of Findings
For the period July 1, 2005 through November 30, 2010

Description	Exhibit/Table/ Page Number	Improper Amount	Unsupported Amount	Total
Improper and Unsupported Disbursements:				
Monte Montgomery's credit card	Exhibit B	\$ 41,844.36	35,304.92	77,149.28
Donna Ott's credit card	Exhibit C	776.48	19,801.09	20,577.57
Double payments	Page 11	5,126.94	-	5,126.94
Late fees	Page 12	54.93	-	54.93
Subtotal		47,802.71	55,106.01	102,908.72
Less: Reimbursement for Wal Mart purchase	Page 8	(1,046.35)	-	(1,046.35)
Repayment for other purchases	Page 10	(25,000.00)	-	(25,000.00)
Total		\$ 21,756.36	55,106.01	76,862.37

Report on Special Investigation of the
Clay Central-Everyly Community School District

Transactions on District Credit Card Issued in Monte Montgomery's Name
For the period July 1, 2005 through November 30, 2010

Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
06/07/05	Shopper Supply	Spencer	-
06/09/05	Ace Hardware	Spencer	-
06/16/05	Dell Marketing	TX	-
06/20/05	De Forest Family Rest	De Forest WI	According to school officials, no meetings or District events were held in Wisconsin.
06/22/05	De Forest Family Rest	De Forest WI	See above.
06/22/05	The Fire House Grill	De Forest WI	See above.
06/23/05	Holiday Inn Express Folio 125	De Forest WI	See above.
07/01/05	Late Fee		-
07/07/05	Finance Charge		-
07/19/05	Kliegl's Enhanted Gard	Emmetsburg, IA	-
07/19/05	AMZ*Superstore, AMZN.Com	WA	-
07/22/05	Ace Hardware	Spencer	-
07/23/05	WM Supercenter	Spencer	Personal purchase - dog food.
07/28/05	Ace Hardware	Spencer	-
08/01/05	Ace Hardware	Spencer	-
08/01/05	Late Fee		-
08/02/05	Ace Hardware	Spencer	-
08/04/05	Finance Charge		-
08/07/05	Lowe's #1695	Sioux City	Based on other purchases in Sioux City, personal.
08/07/05	Target 00018002	Sioux City	Clothing purchased.
08/09/05	Village Inn #0235	Ames	Receipt claimed for an SAI meeting. According to SAI officials, there was no meeting.
08/10/05	Microtel Inn & Suites Folio 0000001502	Ames	Receipt claimed for an SAI meeting. According to SAI officials, there was no meeting.
08/17/05	Northstar Lounge Inc	Fenton, IA	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
294.15	-	-	-	-	-
-	-	-	-	-	88.47
-	-	-	-	-	73.65
-	10.44	-	-	-	-
-	9.29	-	-	-	-
-	18.71	-	-	-	-
-	171.44	-	-	-	-
-	-	35.00	-	-	-
-	-	17.60	-	-	-
-	-	-	-	-	54.04
26.96	-	-	-	-	-
37.77	-	-	2.64	-	-
-	163.18	-	-	-	-
181.89	-	-	-	-	-
319.99	-	-	22.40	-	-
-	-	35.00	-	-	-
459.98	-	-	-	-	-
-	-	10.29	-	-	-
-	89.06	-	6.23	-	-
-	114.34	-	8.00	-	-
-	17.97	-	-	-	-
-	61.60	-	-	-	-
-	-	-	-	-	27.67

Report on Special Investigation of the
Clay Central-Everyly Community School District

Transactions on District Credit Card Issued in Monte Montgomery's Name
For the period July 1, 2005 through November 30, 2010

Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
08/20/05	Wal-Mart #2714	Spencer	-
08/30/05	Staples #936	Spencer	-
09/12/05	AMZ*Superstore	WA	-
09/13/05	AMZ*Superstore	WA	-
09/14/05	Wal-Mart #2714	Spencer	-
09/23/05	WM Supercenter	Spencer	-
09/28/05	Mardi Gras Supplies	MS	-
09/30/05	Teachers helper	Sioux Falls, SD	-
09/30/05	Cover To Cover #2	Sioux Falls, SD	-
10/03/05	Late Fee		-
10/04/05	Finance Charge		-
10/21/05	Walmart.Com*Internet	AR	-
10/26/05	Scripps Natl Spelling	OH	-
10/28/05	Wal-Mart #2714	Spencer	Receipt dated on a Friday.
11/02/05	Finance Charge		-
11/08/05	Quilts on Grand	Spencer	-
11/11/05	Walmart.Com*Internet	AR	-
11/15/05	Skillpath Seminars	KS	-
11/15/05	Skillpath Seminars	KS	-
11/15/05	Skillpath Seminars	KS	-
12/02/05	Finance Charge		-
12/07/05	WM Supercenter	Spencer	-
12/12/05	Holiday Inn	Sioux Falls, SD	-
12/12/05	Holiday Inn Folio 3000118400002	Sioux Falls, SD	-
12/14/05	AMOCO Oil 07693500	Brandon, SD	According to school officials, no meetings occurred in South Dakota.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
74.04	-	-	5.18	-	-
14.94	-	-	1.05	-	-
38.91	-	-	-	-	-
17.53	-	-	-	-	-
235.12	-	-	-	-	-
121.25	-	-	-	-	-
-	-	-	-	-	43.55
35.97	-	-	-	-	-
58.36	-	-	-	-	-
-	-	35.00	-	-	-
-	-	8.19	-	-	-
383.39	-	-	27.81	-	-
-	-	-	-	-	38.50
-	115.55	-	-	-	-
-	-	10.02	-	-	-
-	-	-	-	-	56.99
-	-	-	-	-	76.57
-	-	-	-	-	199.00
-	-	-	-	-	199.00
-	-	-	-	-	199.00
-	-	13.75	-	-	-
67.50	-	-	4.73	-	-
107.83	-	-	-	-	-
107.83	-	-	-	-	-
-	55.00	-	-	-	-

Report on Special Investigation of the
Clay Central-Everyly Community School District

Transactions on District Credit Card Issued in Monte Montgomery's Name
For the period July 1, 2005 through November 30, 2010

Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
12/17/05	Burger King #2194	Watertown, SD	According to school officials, no meetings occurred in South Dakota.
12/22/05	WM Supercenter	Spencer	-
12/22/05	Movie Gallery #1135	Spencer	Handwritten notation on receipt states "Administration gifts for staff". District staff could not confirm receiving gift cards.
01/04/06	Finance Charge		-
01/05/06	Staples #936	Spencer	-
01/14/06	Del's Garden Center	Spencer	-
01/22/06	Rock Bottom, 1073	IA	-
01/22/06	Short Stop 00280206	Ankeny	-
01/23/06	Applebee's ANK00210088	Ankeny	-
01/23/06	Embassy Suites Folio 00003469390001	IA	-
01/24/06	Sparky's One Stop	Storm lake	-
01/24/06	Fairfield Inn Folio 013 24010	Ankeny	-
01/27/06	WM Supercenter	Spencer	-
01/28/06	Wal-Mart #2714	Spencer	-
01/30/06	Late Fee		-
02/02/06	Finance Charge		-
02/02/06	Annual Membership Fee		-
02/09/06	Sheraton 4PTS-DM North Folio 015487	Des Moines	Folio shows arrival on 02/06/06 and departure on 02/08/06. SAI meeting on 02/06/06 only.
03/02/06	Fazoli's #1783	Ames	-
03/06/06	Finance Charge		-
03/08/06	Stoney Creek Inn Folio 92915	Johnston	Folio shows arrival on 03/06/06 and departure on 03/08/06. SAI confirmed meeting on 03/06/06, no meeting on 03/07/06 and an Executive Committee meeting on 03/08/06, which Monte Montgomery was not a part of.
03/13/06	Eastbay Catalog	WI	1 pair of size 12 Reebok Pump tennis shoes shipped to Monte Montgomery's home address.
03/14/06	Barnes & Noble.com	NJ	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	25.49	-	-	-	-
129.61	-	-	9.07	-	-
-	450.00	-	-	-	-
-	-	17.33	-	-	-
-	-	-	-	-	49.99
-	-	-	-	-	25.00
-	-	-	-	-	25.87
32.00	-	-	-	-	-
14.84	-	-	-	-	-
178.88	-	-	-	-	-
28.00	-	-	-	-	-
89.59	-	-	-	-	-
276.48	-	-	-	-	-
69.87	-	-	-	-	-
-	-	35.00	-	-	-
-	-	15.57	-	-	-
-	-	-	-	-	-
-	255.36	-	-	-	-
-	-	-	-	-	12.80
-	-	15.50	-	-	-
-	152.32	-	-	-	-
-	76.98	-	-	-	-
-	-	-	-	-	258.05

Report on Special Investigation of the
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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
03/26/06	Americinn Motel & Suit Folio 85680	Ames	-
03/30/06	Finance Charge		-
03/30/06	Wal-Mart #2714	Spencer	-
04/03/06	Days Inn-Cedar Falls Folio 033355		-
04/03/06	Days Inn-Cedar Falls Folio 033355		-
04/18/09	Barnes & Noble.com Return		-
04/21/06	Comfort Inn Folio 0000007014		-
04/27/06	WM Supercenter		-
05/04/06	Finance Charge		-
05/05/06	Wells Dairy Inc	LeMars	-
05/05/06	WM Supercenter	Spencer	-
05/11/06	Mall of America #2631	Bloomington, MN	Purchase at Metropark USA - men's and women's apparel.
05/11/06	AMOCO Oil	Mankato, MN	Appears to be fuel for trip to Mall of America.
05/16/06	AWL*Prentice hall	NJ	-
05/17/06	Cannon Sports Inc	CA	-
05/18/06	HuHot Mongolian Grill	West Des Moines	-
05/19/06	Chase Stes Des Moines Folio 0015995105190	Clive	-
05/19/06	Chase Stes Des Moines Folio 0015995105190	Clive	-
05/19/06	Chase Stes Des Moines Folio 0015995105190	Clive	-
05/24/06	Wal-Mart #2714	Spencer	-
06/05/06	Finance Charge		-
06/07/06	Digital Scout 614-7981133	OH	-
06/09/06	Menards No 3202	Spencer	-
06/09/06	Menards No 3202	Spencer	Based on review of receipt, District staff member stated purchase was not for the District.
06/18/06	Best Buy 00007922	Sioux City	Receipt is not legible but, based on other purchases in Sioux City, personal.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
475.08	-	-	-	-	-
-	-	12.86	-	-	-
-	-	-	-	-	17.93
66.08	-	-	-	-	-
66.08	-	-	-	-	-
-	-	-	-	-	(10.91)
61.59	-	-	-	-	-
-	-	-	-	-	95.56
-	-	15.79	-	-	-
-	-	-	3.43	-	49.07
-	-	-	-	-	30.04
-	1,689.50	-	-	-	-
-	94.04	-	-	-	-
-	-	-	-	-	363.99
-	-	-	-	-	59.95
-	-	-	-	-	46.08
-	-	-	-	-	3.00
-	-	-	-	-	111.95
-	-	-	-	-	123.15
62.00	-	-	-	-	-
-	-	34.65	-	-	-
-	-	-	-	-	134.95
116.96	-	-	7.95	-	-
-	121.53	-	-	-	-
-	224.68	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
06/27/06	Menards No 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
07/06/06	WM Supercenter	Spencer	-
07/06/06	Finance Charge		-
07/19/06	WM Supercenter	Spencer	-
07/19/06	Staples #936	Spencer	-
07/24/06	Bavarian Inn Motel Folio 130	Custer, SD	District staff stated no meetings occur in South Dakota.
07/25/06	SSI*SCH SPC Publishing	WI	-
07/31/06	Late Fee		-
08/03/06	Spencer Ace Hardware	Spencer	-
08/03/06	Finance Charge		-
08/07/06	Monster Transmission	FL	-
08/09/06	Wal-Mart #2714	Spencer	-
09/06/06	Finance Charge		-
09/14/06	Sohar's All Season Mow	OH	-
09/16/06	Wal-Mart #2714	Spencer	-
09/16/06	WM Supercenter	Spencer	A note on the receipt states purchased by Boll - PE. However, Boll was not the PE teacher.
09/21/06	Hotels.com	TX	-
09/23/06	Wal-Mart #2714	Spencer	-
09/27/06	Dell SVC Sales/Ext Wrn	CA	-
10/02/06	Late Fee		-
10/06/06	Finance Charge		-
10/08/06	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
10/10/06	BOMGAARSSPENCERACEHAR4	Spencer	-
11/08/06	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
11/13/06	Music Theatre Intl.	NY	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	10.66	-	-	-	-
13.88	-	-	0.97	-	-
-	-	39.68	-	-	-
151.62	-	-	10.61	-	-
-	-	-	-	-	189.57
-	547.56	-	-	-	-
-	-	-	-	-	30.92
-	-	35.00	-	-	-
51.49	-	-	3.60	-	-
-	-	13.74	-	-	-
-	-	-	-	-	780.00
54.60	-	-	3.82	-	-
-	-	27.32	-	-	-
-	-	-	-	-	288.60
72.82	-	-	-	-	-
-	84.47	-	-	-	-
-	-	-	-	-	142.86
-	-	-	-	-	183.80
248.00	-	-	12.40	-	-
-	-	35.00	-	-	-
-	-	17.93	-	-	-
-	10.00	-	-	-	-
28.99	-	-	2.03	-	-
-	10.00	-	-	-	-
-	-	-	-	-	150.00

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
11/13/06	Expert Computer	CA	-
11/15/06	Sheaton-Des Moines Folio 0000077754	West Des Moines	-
11/20/06	Scripps Natl Spelling	OH	-
11/28/06	Late Fee		-
12/03/06	sprtsvc@chicagobearwe	Chicago	Vendor sells Bears memorabilia.
12/04/06	Championship Productio 515-2323687	IA	-
12/04/06	Championship Productio 515-2323687	IA	-
12/05/06	Finance Charge		-
12/05/06	Canterbury Inn Shakope Folio 001601	Shakopee, MN	District officials stated no meetings occur in Minnesota.
12/08/06	Caseys GNRL STRE 1277	Fort Dodge	-
12/08/06	The Hotel at Gateway	Ames	-
12/08/06	WLI*Reservationrewards Folio 1	CT	Board did not authorize the District to participate in the program.
12/09/06	Caseys GNRL STRE 1277	Fort Dodge	-
12/09/06	The Hotel At Gateway	Ames	-
12/14/06	sprtsvc@chicagobearwe	Chicago	Vendor sells Bears memorabilia.
12/19/06	sprtsvc@chicagobearwe	Chicago	Vendor sells Bears memorabilia.
12/22/06	Hy-Vee Gas #1615	Sioux City	Outside of District - not school related.
01/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
01/20/07	Civic Center	IA	-
01/23/07	The Olive Gard00017111	Sioux City	-
01/24/07	Ameristar Casino Prair Folio 52336624 3910	Council Bluffs	-
01/25/07	WM Supercenter	Spencer	Personal purchase - gift card.
02/02/07	Finance Charge		-
02/02/07	Late Fee		-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
897.00	-	-	-	-	-
133.28	-	-	-	-	-
22.00	-	-	-	-	-
-	-	35.00	-	-	-
-	139.45	-	-	-	-
-	-	-	-	-	95.00
-	-	-	-	-	95.00
-	-	13.13	-	-	-
-	60.23	-	-	-	-
8.98	-	-	-	-	-
45.02	-	-	-	-	-
-	10.00	-	-	-	-
17.87	-	-	-	-	-
99.68	-	-	-	-	-
-	83.61	-	-	-	-
-	83.61	-	-	-	-
-	35.02	-	-	-	-
-	10.00	-	-	-	-
855.00	-	-	-	-	-
31.78	-	-	-	-	-
20.00	-	-	-	-	-
-	20.00	-	-	-	-
-	-	-	-	-	-
-	-	14.30	-	-	-
-	-	35.00	-	-	-

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02/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
02/10/07	Sparky's One Stop	Storm Lake	-
02/10/07	Sparky's One Stop	Storm Lake	-
02/15/07	Blossoms & Blooms	Lake Park, IA	Personal purchase - flowers.
02/16/07	Holiday Inn Folio 071284	Des Moines	Note on the receipt stated for SAI meeting. Per SAI official, there was no SAI meeting on this date.
02/19/07	Wal-Mart #2714	Spencer	^ Small quantity of food items purchased is personal.
03/05/07	Finance Charge		-
03/05/07	Wal-Mart #2714	Spencer	-
03/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
03/27/07	Hotel Fort Des Moines Folio 0131998	Des Moines	-
03/27/07	SEI*Worldrugbyshop	NC	-
03/31/07	Hampton Inns Ames Folio 6000343600003	Ames	-
03/31/07	Hampton Inns Ames Folio 6000343600014	Ames	-
03/31/07	Hampton Inns Ames Folio 6000343600015	Ames	-
03/31/07	Hampton Inns Ames Folio 6000343600016	Ames	-
03/31/07	Hampton Inns Ames Folio 6000343600017	Ames	-
03/31/07	Hampton Inns Ames Folio 6000343600018	Ames	-
04/04/07	Finance Charge		-
04/05/07	QT236 02002368	Platte City, MO	Out of state and not school related.
04/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
04/08/07	PILOT	Council Bluffs	Outside of District - not school related.
04/16/07	Woodcraft Supply	WV	-
04/23/07	Americinn Int'l	MN	Handwritten description on receipt states "Retiree gifts." However, appears to be lodging costs at a hotel in Chanhassen, MN.
04/25/07	WM Supercenter	Spencer	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	10.00	-	-	-	-
55.00	-	-	-	-	-
135.54	-	-	-	-	-
-	23.40	-	-	-	-
-	212.80	-	-	-	-
-	53.69	-	-	-	-
-	-	37.43	-	-	-
89.94	-	-	-	-	-
-	10.00	-	-	-	-
-	-	-	-	-	99.51
-	-	-	-	-	102.96
99.68	-	-	-	-	-
99.68	-	-	-	-	-
99.68	-	-	-	-	-
99.68	-	-	-	-	-
99.68	-	-	-	-	-
99.68	-	-	-	-	-
-	-	25.62	-	-	-
-	36.50	-	-	-	-
-	10.00	-	-	-	-
-	41.00	-	-	-	-
-	-	-	-	-	61.55
-	306.00	-	-	-	-
76.44	-	-	5.35	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
04/25/07	TLF*Prescot Valley FL	AZ	-
04/27/07	Worlds of Fun-Misc	MO	-
04/30/07	Late Fee		-
05/03/07	Finance Charge		-
05/03/07	DJB Pens	FL	-
05/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
05/09/07	Rock River Country Club	Rock Rapids, Iowa	-
05/11/07	QT 236 02002368	Platte City, MO	Out of state and not school related.
05/11/07	Americinn Int'l	MN	Handwritten description on receipt states "Staff Retirement." However, appears to be lodging costs at a hotel in Chanhassen, MN.
05/14/07	Johnstone Supply	Omaha, NE	-
05/18/07	Caseys 00012773	Fort Dodge	-
05/18/07	Historic Arnold's Park	IA	-
05/18/07	Culver's of Ankeny	Ankeny	-
05/19/07	Sparky's One Stop	Storm Lake	-
05/25/07	Arrowwood Resort & Con Folio 327	Okoboji, IA	-
05/29/07	Late Fee		-
06/01/07	QT 236 02002368	Platte City, MO	Out of state and not school related.
06/02/07	Mikes Wood and Metal T	CA	-
06/05/07	Finance Charge		-
06/06/07	QT 236 02002368	Platte City, MO	Out of state and not school related.
06/06/07	QT 236 02002368	Platte City, MO	Out of state and not school related.
06/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
06/21/07	Wal-Mart #2714	Spencer	^ Personal items - dry dog food, charcoal and sirloin steak.
06/29/07	HyVee Food & Drug 1636S66	Spencer	-
06/30/07	Wal-Mart #2714	Spencer	^ Personal item - flowers. Purchased on a Saturday.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	-	40.55
-	-	-	-	-	749.40
-	-	35.00	-	-	-
-	-	33.05	-	-	-
419.89	-	-	-	-	-
-	10.00	-	-	-	-
60.00	-	-	-	-	-
-	43.00	-	-	-	-
-	103.00	-	-	-	-
85.88	-	-	-	-	-
28.28	-	-	0.88	-	-
-	-	-	-	-	20.00
16.92	-	-	-	-	-
9.83	-	-	0.33	-	-
390.00	-	-	-	-	-
-	-	35.00	-	-	-
-	43.00	-	-	-	-
-	-	-	-	-	28.48
-	-	65.67	-	-	-
-	5.00	-	-	-	-
-	50.00	-	-	-	-
-	10.00	-	-	-	-
-	413.45	-	-	-	-
-	-	-	-	-	87.39
-	48.64	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
07/04/07	WM Supercenter	Spencer	-
07/05/07	Finance Charge		-
07/05/07	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
07/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
07/08/07	PILOT	Council Bluffs	Out of state and not school related.
07/08/07	PILOT	Council Bluffs	Out of state and not school related.
07/10/07	WM Supercenter	Spencer	-
07/10/07	WM Supercenter	Spencer	-
07/10/07	Caseys 00018945	Spencer	-
07/11/07	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
07/13/07	CASEYS 00014589	Spencer	-
07/13/07	Wal-Mart #2714	Spencer	^ Personal items - cards, shampoo, conditioner, etc.
07/18/07	Van Meter Industrial	Sioux City	-
07/30/07	BOMGAARSSPENCER 37	IA	-
07/31/07	Menards 3202	Spencer	-
08/02/07	Beehive	Spencer	-
08/03/07	Finance Charge		-
08/03/07	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
08/08/07	QT 513	Urbandale	-
08/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
08/10/07	Holiday Inn - 3 nights	Des Moines	-
08/11/07	Wal-Mart #2714	Spencer	^ Purchased on a Saturday.
08/16/07	WM Supercenter	Spencer	-
08/16/07	Wal-Mart #2714	Spencer	^
08/21/07	AMZ*Amazon Payments	WA	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	-	237.36
-	-	45.70	-	-	-
-	109.28	-	-	-	-
-	10.00	-	-	-	-
-	20.03	-	-	-	-
-	23.00	-	-	-	-
24.69	-	-	1.73	-	-
-	-	-	-	-	23.78
-	-	-	-	44.00	-
-	67.91	-	-	-	-
-	-	-	-	46.00	-
-	210.06	-	-	-	-
1,059.94	-	-	-	-	-
173.30	-	-	-	-	-
115.20	-	-	8.06	-	-
-	-	-	-	-	56.18
-	-	57.57	-	-	-
-	24.48	-	-	-	-
-	-	-	-	38.01	-
-	10.00	-	-	-	-
-	-	-	-	-	369.50
-	131.36	-	-	-	-
36.54	-	-	2.56	-	-
16.50	-	-	-	-	-
-	-	-	-	-	11.94

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
08/21/07	AMZ*Amazon Payments	WA	-
08/21/07	AMZ*Amazon Payments	WA	-
08/21/07	AMZ*Amazon Payments	WA	-
08/21/07	AMZ*Amazon Payments	WA	-
08/27/07	BOMGAARSSPENCERACEHAR4	Spencer	-
08/27/07	WM Supercenter	Spencer	-
08/29/07	WM Supercenter	Spencer	-
09/05/07	Finance Charge		-
09/06/07	Global Software Publis	NY	-
09/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
09/12/07	WM Supercenter	Spencer	-
09/22/07	Staples 00109363	Spencer	-
09/26/07	Kelle 7635338588	MN	-
09/26/07	State Farm Insurance	IL	-
10/01/07	Late Fee		-
10/03/07	Speedpay Fee-IES Utili	NY	-
10/03/07	Speedpay Fee-IES Utili	NY	-
10/03/07	Speedpay Fee-IES Utili	NY	-
10/03/07	Speedpay Fee-IES Utili	NY	-
10/03/07	Speedpay Fee-IES Utili	NY	-
10/03/07	Speedpay Fee-IES Utili	NY	-
10/03/07	Alliant Energy-IES Uti	WI	-
10/03/07	Alliant Energy-IES Uti	WI	-
10/03/07	Alliant Energy-IES Uti	WI	-
10/03/07	Alliant Energy-IES Uti	WI	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	-	25.44
-	-	-	-	-	34.41
-	-	-	-	-	50.39
-	-	-	-	-	107.90
229.99	-	-	16.10	-	-
49.16	-	-	-	-	-
87.66	-	-	-	-	-
-	-	80.60	-	-	-
-	-	-	-	-	23.99
-	10.00	-	-	-	-
29.22	-	-	-	-	-
39.98	-	-	2.80	-	-
-	-	-	-	-	896.83
305.69	-	-	-	-	-
-	-	35.00	-	-	-
11.95	-	-	-	-	-
11.95	-	-	-	-	-
11.95	-	-	-	-	-
11.95	-	-	-	-	-
11.95	-	-	-	-	-
11.95	-	-	-	-	-
21.61	-	-	-	-	-
56.98	-	-	-	-	-
69.91	-	-	-	-	-
155.42	-	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
10/03/07	Alliant Energy-IES Ut	WI	-
10/03/07	Alliant Energy-IES Ut	WI	-
10/04/07	Finance Charge		-
10/04/07	Pizza Ranch	Spencer	-
10/06/07	Wal-Mart #2714	Spencer	^ Small quantity of food items purchased is personal. Purchased on a Saturday.
10/07/07	Amazon.com	AMZN.COM/BILL WA	-
10/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
10/09/07	Northstar Lounge Inc	Fenton, IA	-
10/09/07	Wal-Mart #2714	Spencer	Receipt states for Red Ribbon Week. District staff denies purchase.
10/15/07	Agent Fee0127176304275 Four Seasons	IA	-
10/15/07	NWA Air 0127176304275	IA	-
10/15/07	NWA Air 0127176304276	IA	-
10/18/07	Wal-Mart #2714	Spencer	-
10/22/07	Wal-Mart #2714	Spencer	-
10/26/07	Wal-Mart #2714	Spencer	Personal item - license.
10/26/07	Wal-Mart #2714	Spencer	Personal items - transformer, gift bags and neck tie.
10/29/07	Late Fee		-
11/01/07	Wal-Mart #2714	Spencer	Personal item - dry dog food.
11/02/07	Finance Charge		-
11/08/07	WLI*Reservationrewards	CT	Board did not authorize the District to participate in the program.
11/09/07	Dairy Queen #41860Q68	Sioux Falls SD	-
11/09/07	Culvers of Empire Mall	Sioux Falls, SD	-
11/09/07	Music Theatre Intl	NY	-
11/10/07	Taco Johns #4	Sioux Falls SD	-
11/10/07	Ruby Tuesday 6610	Sioux Falls SD	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
625.06	-	-	-	-	-
1,202.19	-	-	-	-	-
-	-	44.71	-	-	-
-	-	-	-	-	35.74
-	162.62	-	-	-	-
108.84	-	-	-	-	-
-	10.00	-	-	-	-
-	-	-	-	-	8.83
-	7.88	-	-	-	-
-	-	-	-	-	40.00
-	-	-	-	-	263.60
-	-	-	-	-	263.60
30.27	-	-	-	-	-
164.64	-	-	-	-	-
-	29.00	-	-	-	-
-	222.95	-	-	-	-
-	-	35.00	-	-	-
-	167.90	-	-	-	-
-	-	113.74	-	-	-
-	10.00	-	-	-	-
3.39	-	-	-	-	-
7.89	-	-	-	-	-
75.00	-	-	-	-	-
7.04	-	-	-	-	-
12.67	-	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
11/11/07	Ruby Tuesday #4181	Arlington VA	-
11/11/07	Holiday Inn Express HO - 2 nights Folio 238424	Sioux Falls SD	-
11/12/07	Marriott 33783 F&B Folio 5000006030004	Arlington VA	-
11/12/07	Wash Metro 00037317	Washington DC	Clothing service at a hotel.
11/13/07	King Street Blues	Arlington VA	-
11/13/07	Residence Inn - 2 nights Folio 015	Arlington VA	-
11/13/07	Wash Metro 00041350	Arlington VA	Clothing service at a hotel.
11/15/07	Marriott 33783 - 2 nights Folio 9780006460007	Arlington VA	-
11/21/07	BOMGAARS 40	Spencer	-
11/28/07	Wal-Mart #2714	Spencer	Based on review of receipt, District staff member stated purchase was not for the District.
11/30/07	Accurate Appliance & M	Spencer	-
11/30/07	WM Supercenter - Return	Spencer	-
12/03/07	WM Supercenter	Spencer	-
12/04/07	Finance Charge		-
12/04/07	WM Supercenter	Spencer	-
12/04/07	Caseys 00018945	Spencer	-
12/05/07	Walmart.com	AR	-
12/06/07	Eastbay Catalog	WI	Clothing vendor.
12/07/07	sprtsvc@chicagobearwe	Chicago	Vendor sells Bears memorabilia.
12/08/07	Caseys 00018945	Spencer	-
12/08/07	Wal-Mart #2714	Spencer	^ Personal items - HP printer, gift bags, Christmas sacks, roast, donuts.
12/10/07	WM Supercenter	Spencer	-
12/11/07	Eastbay Catalog	WI	Clothing vendor.
12/12/07	Eastbay Catalog	WI	^ T-shirt shipped to home address.
12/15/07	WM Supercenter	Spencer	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
62.49	-	-	-	-	-
125.25	-	-	-	-	-
29.43	-	-	-	-	-
6.50	-	-	-	-	-
21.00	-	-	-	-	-
593.14	-	-	-	-	-
13.00	-	-	-	-	-
219.40	-	-	-	-	-
-	-	-	-	-	136.95
-	75.98	-	-	-	-
-	-	-	-	-	175.00
-	(20.20)	-	-	-	-
-	-	-	-	-	103.66
-	-	98.30	-	-	-
-	-	-	-	-	337.33
-	-	-	-	39.70	-
-	-	-	-	-	42.80
-	54.98	-	-	-	-
-	84.23	-	-	-	-
-	-	-	-	42.01	-
-	319.99	-	-	-	-
-	-	-	-	-	113.41
-	69.99	-	-	-	-
-	19.99	-	-	-	-
-	-	-	-	-	124.47

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12/15/07	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
12/21/07	WM Supercenter	Spencer	-
12/21/07	Caseys 00018945	Spencer	-
12/21/07	Caseys 00018945	Spencer	-
12/21/07	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
12/21/07	JCPenney Store 2048	Spencer	Based on vendor, determined to be personal.
12/21/07	Wal-Mart #2714	Spencer	^ Personal items - athletic shoes, Star Wars, PS2 game, PC software.
12/26/07	QT 236 02002368	Platte City MO	Out of state and not school related.
12/28/07	PILOT	Council Bluffs	Out of state and not school related.
12/31/07	Late Fee		-
12/31/07	WM Supercenter	Spencer	-
01/03/08	Finance Charge		-
01/09/08	CASEYS 00022749	Sioux Rapids	Outside of District and not school related.
01/10/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/10/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/10/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/10/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/10/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/10/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/10/08	Amazon.Com	AMZN.COM/BILL WA	-
01/10/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/11/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/11/08	CASEYS 00018945	Spencer	-
01/14/08	Wal-Mart #2714	Spencer	-
01/18/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	75.63	-	-	-	-
-	-	-	-	-	91.70
-	-	-	-	34.50	-
-	-	-	-	56.00	-
-	33.34	-	-	-	-
-	160.30	-	-	-	-
-	410.92	-	-	-	-
-	49.00	-	-	-	-
-	41.00	-	-	-	-
-	-	35.00	-	-	-
-	-	-	-	-	156.66
-	-	91.75	-	-	-
-	57.00	-	-	-	-
-	-	-	-	-	5.87
-	-	-	-	-	7.23
-	-	-	-	-	8.98
-	-	-	-	-	9.38
-	-	-	-	-	11.29
-	-	-	-	-	13.99
-	-	-	-	-	23.14
-	-	-	-	-	45.19
-	-	-	-	-	104.49
-	-	-	-	50.70	-
40.54	-	-	-	-	-
-	-	-	-	-	32.76

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01/18/08	Music Theatre Intl	NY	-
01/23/08	Wal-Mart #2714	Spencer	-
01/23/08	Quilts on Grnad	Spencer	-
01/24/08	NFLSHOP.COM	PA	^ Vendor sells NFL memorabilia.
01/31/08	Caseys 00018945	Spencer	-
02/01/08	C.R. Chop House	Cedar Rapids	-
02/02/08	Jiffy 931 10055788	Toldeo, IA	-
02/03/08	Crowne Plaza - 2 nights Folio 570761	Cedar Rapids	-
02/04/08	Finance Charge		-
02/04/08	WM Supercenter	Spencer	-
02/04/08	CASEYS 00018945	Spencer	-
02/04/08	Wal-Mart #2714	Spencer	^ Personal items - mechelin wipes, candy and oil filter.
02/08/08	WM Supercenter	Spencer	-
02/09/08	Wal-Mart #2714	Spencer	^ Personal items - oil, oil filter. Purchased on a Saturday.
02/09/08	CASEYS 00022749	Sioux Rapids	Outside of District and not school related.
02/09/08	WM Supercenter	Spencer	Purchased on a Saturday.
02/10/08	CASEYS 00018945	Spencer	-
02/13/08	Embassy Suites Folio 0000000266	Des Moines	-
02/13/08	Sparky's One Stop	Storm Lake	-
02/15/08	Stu*Stumps	IN	-
02/15/08	Intuit*Turbotax	CA	-
02/15/08	Stu*Stumps	IN	-
02/15/08	Wal-mart #2714	Spencer	Personal items - dog food. Purchased on Friday evening.
02/16/08	Manson Ampride07021660	Manson, IA	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
1,450.00	-	-	-	-	-
6.54	-	-	0.46	-	-
-	-	-	-	-	71.00
-	117.95	-	-	-	-
-	-	-	-	48.00	-
13.13	-	-	-	-	-
62.50	-	-	-	-	-
91.12	-	-	-	-	-
-	-	112.49	-	-	-
-	-	-	-	-	11.74
-	-	-	-	47.00	-
-	42.30	-	-	-	-
-	-	-	-	-	19.67
-	27.78	-	-	-	-
-	40.00	-	-	-	-
-	152.15	-	-	-	-
-	-	-	-	34.01	-
-	-	-	-	-	295.36
-	-	-	-	15.02	-
-	-	-	-	-	53.19
-	-	-	-	-	59.90
-	-	-	-	-	271.13
-	128.65	-	-	-	-
57.94	-	-	-	-	-

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02/16/08	Manson Ampride07021660	Manson, IA	-
02/16/08	Second Street Emporium	Webster City	-
02/18/08	Oriental Trading Co.	NE	-
02/18/08	Stu*Stumps	IN	-
02/18/08	Stu*Stumps	IN	-
02/22/08	Wal-Mart #2714	Spencer	^ Purchased on a Friday evening.
03/05/08	Finance Charge		-
03/06/08	Woodcraft Supply	WV	-
03/06/08	William V. MacGill	IL	-
03/06/08	Discount Mugs	FL	-
03/07/08	sprtsvc@chicagobearwe	Chicago	Vendor sells Bears memorabilia.
03/08/08	Staples 00109363	Spencer	-
03/18/08	Caseys 00018945	Spencer	-
03/23/08	PILOT	Council Bluffs	Outside of District and not school related.
03/23/08	QT 236 02002368	Platte City MO	Out of state and not school related.
03/29/08	Hampton Inns	Ames	-
03/29/08	Hampton Inns	Ames	-
03/29/08	Hampton Inns	Ames	-
03/29/08	Hampton Inns	Ames	-
03/29/08	Hampton Inns Folio 6000476100034	Ames	-
03/30/08	Kwik Star 70100007013	Denver, IA	-
03/31/08	Late Fee		-
04/01/08	Subway #7100	Humboldt, IA	-
04/01/08	Uchida of America	Torrance, CA	-
04/01/08	Hotel Fort Des Moines Folio 0155474	Des Moines	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
62.90	-	-	-	-	-
309.33	-	-	-	-	-
98.45	-	-	-	-	22.46
-	-	-	-	-	33.99
-	-	-	-	-	53.19
-	12.34	-	-	-	-
-	-	93.36	-	-	-
-	-	-	-	-	125.84
-	-	-	-	-	211.55
140.64	-	-	-	-	-
-	137.66	-	-	-	-
-	-	-	-	-	38.72
-	-	-	-	49.54	-
-	24.60	-	-	-	-
-	48.50	-	-	-	-
-	-	-	-	-	122.08
-	-	-	-	-	122.08
-	-	-	-	-	122.08
-	-	-	-	-	122.08
-	-	-	-	-	122.08
40.03	-	-	-	-	-
-	-	35.00	-	-	-
-	-	-	-	-	6.62
-	-	-	-	-	15.95
-	-	-	-	-	210.30

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04/01/08	Holiday Inn - 2 nights Folio 279986	Cedar Falls	-
04/01/08	Holiday Inn - 2 nights Folio 285727	Cedar Falls	-
04/02/08	Wal-Mart #2714	Spencer	-
04/03/08	Finance Charge		-
04/08/08	Wal-Mart #2714	Spencer	3 bags of candy determined to be personal.
04/09/08	Oriental Trading Co.	NE	-
04/21/08	Wal-Mart #2714	Spencer	^ -
04/29/08	Beehive	Spencer	-
05/02/08	Finance Charge		-
05/03/08	AMOCO Oil 06971501	Holland IA	-
05/03/08	Hy Vee Gas 5052	Cedar Falls	-
05/03/08	AMOCO Oil 06971501	Holland IA	-
05/05/08	DOLRTREE 171800017186	Spencer	-
05/06/08	Movie Gallery #1135	Spencer	Handwritten notation on receipt states "Administration gifts for staff." However, District staff could not confirm receiving gift cards.
05/07/08	Southern Hills Mall	Sioux City	-
05/07/08	Huhot Mongolian Grill	Sioux City	-
05/09/08	PILOT	Council Bluffs	Outside of District and not school related.
05/10/08	QT 203 02002038	Stanley KS	Out of state and not school related.
05/11/08	AMPRIDE 07023930	Council Bluffs	Outside of District and not school related.
05/15/08	LeMars Golf Course	IA	-
05/15/08	Caseys 00012773	Fort Dodge	-
05/15/08	Dairy Queen #17601	Story City	-
05/15/08	Dairy Queen #17601	Story City	-
05/15/08	WM Supercenter	Spencer	-
05/16/08	Le Mars Golf Course	IA	-
05/16/08	Culver's	Ankeny	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
99.68	-	-	-	-	-
99.68	-	-	-	-	-
265.02	-	-	-	-	-
-	-	70.26	-	-	-
-	38.13	-	-	-	-
-	-	-	-	-	15.30
101.91	-	-	-	-	-
-	-	-	-	-	56.18
-	-	55.40	-	-	-
-	-	-	-	24.35	-
-	-	-	-	54.51	-
-	-	-	-	21.02	-
8.00	-	-	0.56	-	-
-	375.00	-	-	-	-
296.00	-	-	-	-	-
312.41	-	-	-	-	-
-	31.50	-	-	-	-
-	50.50	-	-	-	-
-	37.40	-	-	-	-
120.00	-	-	-	-	-
33.27	-	-	1.10	-	-
-	-	-	-	-	15.45
-	-	-	-	-	20.35
-	-	-	-	-	38.26
-	-	-	-	-	20.00
-	-	-	-	-	23.20

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05/16/08	P P Convenie00156018	Fort Dodge	-
05/16/08	Godfathers Pizza #107	Le Mars	-
05/16/08	Image Sport Inc	Waukee	-
05/16/08	Image Sport Inc	Waukee	-
05/17/08	Dairy Queen	Fort Dodge	-
05/17/08	Git N Go 25	Des Moines	-
05/19/08	Henry Doorly Zoo Gate	NE	-
05/19/08	Dyno S Store 07034473	Paullina, IA	Outside of District and not school related.
05/22/08	Kings Pointe Indoor W	Storm Lake	-
05/23/08	Hy Vee 1636	Spencer	-
05/27/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
05/27/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
05/27/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
05/27/08	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
05/31/08	AMZ*Amazon Payments Return	AMZN.COM/BILL WA	-
06/04/08	Finance Charge		-
06/08/08	Ramada Inn	Waterloo	-
06/08/08	Ramada Inn	Waterloo	-
06/08/08	Ramada Inn	Waterloo	-
06/08/08	Ramada Inn	Waterloo	-
06/08/08	Ramada Inn	Waterloo	-
06/08/08	Ramada Inn	Waterloo	-
06/08/08	Ramada Inn	Waterloo	-
06/12/08	WM Supercenter	Spencer	-
06/13/08	WM Supercente4r	Spencer	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	-	47.77
-	-	-	-	-	51.46
15.00	-	-	-	-	-
45.00	-	-	-	-	-
-	-	-	-	-	7.08
-	-	-	-	-	15.53
-	-	-	-	-	6.75
-	40.00	-	-	-	-
290.00	-	-	-	-	-
-	-	-	-	-	53.87
-	-	-	-	-	14.98
-	-	-	-	-	24.55
-	-	-	-	-	6.00
-	-	-	-	-	7.99
-	-	-	-	-	(6.00)
-	-	58.98	-	-	-
-	-	-	-	-	84.53
-	-	-	-	-	84.53
-	-	-	-	-	84.53
-	-	-	-	-	84.53
-	-	-	-	-	84.53
-	-	-	-	-	85.88
-	-	-	-	-	86.94
-	-	-	-	-	70.65
-	-	-	-	-	640.66

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06/14/08	Wal-Mart #2714	Spencer	^ Personal items - air hose, socks, gloves, small tree. Purchased on a Saturday.
06/16/08	Caseys 0014589	Spencer	-
06/19/08	Caseys 00018945	Spencer	-
06/20/08	Caseys 00022848	Council Bluffs	Outside of District and not school related.
06/20/08	QT 236 02002368	Platte City MO	Out of state and not school related.
06/22/08	PILOT	Council Bluffs	Outside of District and not school related.
06/25/08	Caseys 00018945	Spencer	-
06/28/08	WM Supercenter	Spencer	-
06/28/08	Caseys 00018945	Spencer	-
06/28/08	Caseys 00018945	Spencer	-
06/28/08	Wal-Mart #2714	Spencer	^ Personal item - 50 ft yellow hose. Purchased on a Saturday.
06/30/08	Late Fee		-
07/01/08	Caseys 00018945	Spencer	-
07/02/08	Finance Charge		-
07/03/08	WM Supercenter	Spencer	-
07/04/08	Caseys 00018945	Spencer	-
07/05/08	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
07/07/08	Car-Go Express	Spencer	-
07/09/08	Wal-Mart #2714	Spencer	^ Personal items - sunblock, bicycle tubes and cargo shoes.
07/10/08	Caseys 00024968	Spencer	-
07/10/08	AMPRIDE 07023930	Council Bluffs	Outside of District and not school related.
07/10/08	Wal-Mart 1965	Council Bluffs	Outside of District and not school related.
07/12/08	Xerox Direct	OR	-
07/13/08	Caseys 00022848	Council Bluffs	Outside of District and not school related.
07/16/08	AHP*Garden Gastestore	IA	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	91.77	-	-	-	-
-	-	-	-	70.50	-
-	-	-	-	66.02	-
-	31.00	-	-	-	-
-	31.02	-	-	-	-
-	58.00	-	-	-	-
-	-	-	-	63.50	-
-	-	-	-	-	430.75
-	-	-	-	28.30	-
-	-	-	-	100.00	-
-	27.56	-	-	-	-
-	-	35.00	-	-	-
-	-	-	-	64.00	-
-	-	75.60	-	-	-
-	-	-	-	-	306.87
-	-	-	-	57.34	-
-	54.33	-	-	-	-
-	-	-	-	-	60.00
-	299.09	-	-	-	-
-	-	-	-	51.51	-
-	25.70	-	-	-	-
-	51.33	-	-	-	-
-	-	-	-	-	558.35
-	46.70	-	-	-	-
-	-	-	-	-	2.65

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07/18/08	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
07/19/08	Shell Oil 93002458939	Correctionville	Outside of District and not school related.
07/23/08	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
07/26/08	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
08/07/08	Exxonmobil 47736855	Cheyenne WY	Out of state and not school related.
08/12/08	Kum & Go #370	Gretna NE	Out of state and not school related.
08/15/08	Wal-mart #2714	Spencer	-
08/17/08	Eur*Crate and Barrel	IL	Out of state and not school related.
08/29/08	Late Fee		-
09/02/08	Caseys 00022749	Sioux Rapids	Outside of District and not school related.
09/03/08	Wal-Mart #2714	Spencer	^ Personal items - tank tops, slim jeans, charcoal and dry dog food.
09/04/08	Finance Charge		-
09/05/08	LIBERTS 712-2663111	CO	-
09/06/08	KELLE 7635338588	MN	-
09/08/08	WM Supercenter	Spencer	-
09/11/08	Assoc Superv and Curr	VA	-
09/12/08	NASN 240-8211130	MD	-
09/13/08	WM Supercenter	Spencer	-
09/23/08	Menards 3202	Spencer	-
09/24/08	Assoc Superv and Curr	VA	-
09/25/08	Assoc Superv and Curr	VA	-
09/26/08	Assoc Superv and Curr	VA	-
09/26/08	Menards 3202	Spencer	^ style="text-align: center;">-
09/29/08	Late Fee		-
10/03/08	Finance Charge		-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	534.44	-	-	-	-
-	41.50	-	-	-	-
-	185.20	-	-	-	-
-	41.72	-	-	-	-
-	53.00	-	-	-	-
-	43.50	-	-	-	-
15.67	-	-	-	-	-
-	60.75	-	-	-	-
-	-	35.00	-	-	-
-	55.01	-	-	-	-
-	244.83	-	-	-	-
-	-	24.67	-	-	-
167.65	-	-	-	-	-
155.93	-	-	-	-	-
-	-	-	-	-	49.29
-	-	-	-	-	168.70
-	-	-	-	-	129.50
-	-	-	-	-	197.65
-	-	-	-	-	27.29
134.00	-	-	-	-	-
134.00	-	-	-	-	-
-	-	-	-	-	436.55
21.28	-	-	-	-	-
-	-	35.00	-	-	-
-	-	15.48	-	-	-

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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
10/03/08	Caseys 00018945	Spencer	-
10/04/08	WM Supercenter	Spencer	-
10/04/08	Hometown Conve 10043446	Emmetsburg	-
10/11/08	WM Supercenter	Spencer	-
10/11/08	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
10/13/08	WM Supercenter	Spencer	-
10/18/08	Caseys 00022749	Sioux Rapids	Outside of District and not school related.
10/21/08	WM Supercenter	Spencer	-
10/25/08	BP Oil 08456139	Council Bluffs	Outside of District and not school related.
10/26/08	AMPRIDE 07023930	Council Bluffs	Outside of District and not school related.
10/26/08	QT 236 02002368	Platte City MO	Out of state and not school related.
11/04/08	Finance Charge		-
11/14/08	Wal-Mart #2714	Spencer	^ Small quantities of food purchase determined to be personal. Purchased on a Friday evening.
11/15/08	Wal-Mart #2714	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
11/15/08	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
11/18/08	Menards 3202	Spencer	-
11/19/08	WM Supercenter	Spencer	-
11/20/08	Caseys 00012773	Fort Dodge	Outside of District and not school related.
11/20/08	Burgers Subs & More	Des Moines	Outside of District and not school related.
11/21/08	Holiday Inn Downtown	Des Moines	-
11/21/08	The Walk the Talk Comp	TX	-
11/21/08	Caseys 00022707	Aurelia, IA	Outside of District and not school related.
11/22/08	AMPRIDE 07023930	Council Bluffs	Outside of District and not school related.
11/23/08	Caseys 00011650	Orange City	Outside of District and not school related.
11/25/08	WM Supercenter	Spencer	Outside of District and not school related.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	51.90	-
-	-	-	-	-	221.63
-	-	-	-	44.01	-
-	-	-	-	-	232.66
-	63.23	-	-	-	-
40.57	-	-	2.84	-	-
-	36.05	-	-	-	-
-	-	-	-	-	27.73
-	19.75	-	-	-	-
-	20.50	-	-	-	-
-	28.40	-	-	-	-
-	-	29.27	-	-	-
-	164.87	-	-	-	-
-	63.22	-	-	-	-
-	132.24	-	-	-	-
54.30	-	-	3.80	-	-
-	-	-	-	-	223.12
-	19.00	-	-	-	-
-	19.13	-	-	-	-
-	-	-	-	-	47.18
-	-	-	-	-	74.40
-	21.50	-	-	-	-
-	16.70	-	-	-	-
-	25.75	-	-	-	-
-	107.71	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
11/29/08	Hy Vee Gas 5614	Sioux City	Outside of District and not school related.
11/29/08	WM Supercenter	LeMars	Outside of District and not school related.
11/29/08	WM Supercenter	Sioux City	Outside of District and not school related.
11/29/08	Wal-Mart #1361	Sioux City	Outside of District and not school related.
12/02/08	ESPN Shop	WI	Based on review of receipt, District staff member stated purchase was not for the District.
12/03/08	Finance Charge		-
12/03/08	Caseys 00018945	Spencer	-
12/04/08	sprtsvc@chicagobearwe	Chicago	Vendor sells Bears memorabilia.
12/05/08	SS*Shopfujifilm	IL	-
12/10/08	Caseys 00018945	Spencer	-
12/10/08	Wal-Mart #2714	Spencer	^ Personal items - Wii hardware, Wii games and DVDs.
12/11/08	Caseys 00025270	Sheldon IA	-
12/13/08	Wal-Mart #2714 Return	Spencer	-
12/14/08	2CO.COM*MONEYINST	OH	-
12/18/08	sprtsvc@chicagobearwe	Chicago	Vendor sells Bears memorabilia.
12/19/08	SKINIT.COM	CA	^ Personal item - Homer DS Lite cover.
12/19/08	SKINIT.COM	CA	^ Personal item - Homer DS Lite cover.
12/20/08	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
12/23/08	Caseys 00018945	Spencer	-
12/26/08	PILOT 00003293	Council Bluffs	Outside of District and not school related.
12/26/08	Caseys 00024778	LeMars	Outside of District and not school related.
12/28/08	Caseys 00022848	Council Bluffs	Outside of District and not school related.
12/28/08	QT 236 02002368	Platte City MO	Outside of District and not school related.
12/29/08	Late Fee		-
12/29/08	Wal-Mart #2714	Spencer	^ Purchased during Christmas break. Small quantity of items.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	12.50	-	-	-	-
-	141.08	-	-	-	-
-	273.32	-	-	-	-
-	276.60	-	-	-	-
-	276.59	-	-	-	-
-	-	18.30	-	-	-
-	-	-	-	29.00	-
-	112.36	-	-	-	-
-	-	-	-	-	169.90
-	-	-	-	27.40	-
-	445.33	-	-	-	-
-	-	-	-	26.50	-
-	(10.45)	-	-	-	-
-	-	-	-	-	29.95
-	117.90	-	-	-	-
-	17.94	-	-	-	-
-	17.94	-	-	-	-
-	73.83	-	-	-	-
-	-	-	-	28.20	-
-	11.65	-	-	-	-
-	17.35	-	-	-	-
-	12.25	-	-	-	-
-	19.50	-	-	-	-
-	-	35.00	-	-	-
-	117.13	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
12/30/08	Caseys 00018945	Spencer	Purchased during Christmas break.
12/31/08	WM Supercenter	Spencer	Purchased during Christmas break.
01/02/09	Caseys 00022749	Sioux Rapids IA	Outside of District and not school related.
01/02/09	WM Supercenter	Storm Lake IA	Outside of District and not school related.
01/05/09	Finance Charge		-
01/05/09	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/05/09	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
01/06/09	Amazon.com	AMZN.COM/BILL WA	-
01/06/09	Kum & Go #6772	Pocahontas IA	-
01/06/09	SKINIT.COM Return	CA	-
01/08/09	Caseys 00018945	Spencer	-
01/10/09	Caseys 00018945	Spencer	-
01/12/09	Caseys 00014589	Spencer	-
01/13/09	Caseys 00011650	Orange City	-
01/15/09	Caseys 00012773	Fort Dodge	Outside of District and not school related.
01/15/09	Bonanza Steakhouse 613	Fort Dodge	Outside of District and not school related.
01/15/09	Caseys 00012773	Fort Dodge	Outside of District and not school related.
01/16/09	Amazon.com	AMZN.COM/BILL WA	-
01/23/09	Wal-Mart #2714	Spencer	^ Personal items - dry dog food, gift bags and lip gloss.
01/27/09	Caseys 00018945	Spencer	-
01/29/09	Amazon.com	AMZN.COM/BILL WA	-
01/29/09	Wal-Mart #2714	Spencer	^ Personal items - tampon, pads, locking pin, deodorant and a card.
01/30/09	Late Fee		-
01/30/09	WM Supercenter	Spencer	-
01/31/09	Hy Vee Gas 5636	Spencer	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	27.83	-	-	-	-
-	207.58	-	-	-	-
-	13.25	-	-	-	-
-	62.34	-	-	-	-
-	-	34.57	-	-	-
-	-	-	-	-	57.99
-	-	-	-	-	103.84
-	-	-	-	-	46.97
-	-	-	-	14.39	-
-	(14.95)	-	-	-	-
-	-	-	-	24.90	-
-	-	-	-	34.50	-
-	-	-	-	26.50	-
-	-	-	-	18.00	-
-	20.25	-	-	-	-
-	21.90	-	-	-	-
-	32.00	-	-	-	-
-	-	-	-	-	20.48
-	248.36	-	-	-	-
-	-	-	-	24.01	-
-	-	-	-	-	71.26
-	238.10	-	-	-	-
-	-	35.00	-	-	-
-	-	-	-	-	71.68
-	-	-	-	34.70	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
02/03/09	Finance Charge		-
02/11/09	INTUIT*TURBOTAX	CA	-
02/14/09	Target 00008789	Fort Dodge	-
02/14/09	Bonanza Stgeakhouse 613	Fort Dodge	-
02/14/09	Amsterdam Prnt & Litho	NY	-
02/14/09	Caseys 00012773	Fort Dodge	-
02/14/09	Caseys 00022749	Sioux Rapids	-
02/14/09	Caseys 00012773	Fort Dodge	-
02/17/09	Shell Oil 57428848402	Alta IA	-
02/18/09	Elan Service Guarantee Credit		-
02/18/09	Interest - credit		-
02/18/09	Reversal of Late Payment Fee - cr		-
02/27/09	Pizza Ranch	Spencer	-
03/27/09	Amazon.com	AMZN.COM/BILL WA	-
04/01/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
04/07/09	Wal-Mart #2714	Spencer	Personal items - dvc tape, dvc clean - Athletic department denies purchase.
04/08/09	Wal-Mart #2714	Spencer	-
04/18/09	Wal-Mart #2714	Spencer	^ Small quantities of items purchased - personal. Purchased on a Saturday.
04/20/09	Caseys 00018945	Spencer	-
04/20/09	Wal-Mart #2714	Spencer	^ Personal items - dry dog food, button, nasal decongenstant, soundtrack and a card.
04/25/09	Wal-mart #2714	Spencer	^ Personal items - gift bags, storybook, orchid, sirloin, picnic, silk roses, body wash and toilet bowl cleaner. Purchased on a Saturday.
04/27/09	Crossroads 07036809	Spencer	-
04/29/09	Wal-Mart #2714	Spencer	^ Small quantity of items purchased determined to be personal.
04/30/09	Caseys 00018945	Spencer	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	39.74	-	-	-
-	-	-	-	-	64.90
-	-	-	-	-	56.41
-	-	-	-	-	79.53
-	-	-	-	-	155.14
-	-	-	-	8.50	-
-	-	-	-	10.60	-
-	-	-	-	35.18	-
-	-	-	-	27.80	-
-	-	(5.00)	-	-	-
-	-	(15.61)	-	-	-
-	-	(35.00)	-	-	-
-	-	-	-	-	30.82
-	-	-	-	-	777.98
-	34.23	-	-	-	-
-	34.59	-	-	-	-
45.56	-	-	-	-	-
-	102.93	-	-	-	-
-	-	-	-	26.50	-
-	194.88	-	-	-	-
-	179.96	-	-	-	-
-	-	-	-	30.20	-
-	33.96	-	-	-	-
-	-	-	-	29.00	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
05/01/09	Woodsmith Store	Clive	-
05/01/09	WM Supercenter	Spencer	-
05/01/09	Caseys 00016394	Ankeny	-
05/01/09	Wal-Mart #0892	Ankeny	-
05/01/09	The Mill BP	Holland IA	Outside of District and not school related.
05/02/09	Crossroads 07036809	Spencer	-
05/02/09	Wal-Mart #2714	Spencer	^ Personal item - flowers.
05/03/09	Crossroads 07036809	Spencer	-
05/03/09	Wal-Mart #2714	Spencer	^ Personal items - photos, pillow and HP printer. Purchased on a Sunday.
05/04/09	WM Supercenter	Spencer	-
05/06/09	AMZ*Amazon Payments	AMZN.COM/BILL WA	-
05/06/09	kwik Trip 33400003343	Mankato MN	-
05/06/09	Mall of America	Bloomington MN	-
05/07/09	Caseys 00018945	Spencer	-
05/09/09	Caseys 00022848	Council Bluffs	-
05/10/09	Caseys 00011650	Orange City	-
05/10/09	QT 236 02002368	Platte City MO	Out of state and not school related.
05/10/09	Wal-Mart #1625	LeMars	Outside of District and not school related.
05/15/09	Henry Doorly Zoo Gate 402-7338401	NE	Out of state and not school related.
05/18/09	Hy Vee 1636	Spencer	-
05/19/09	Henry Doorly Zoo Gate 402-7338401	NE	-
05/21/09	Kings Pointe Indoor W	Storm Lake	-
05/22/09	WM Supercenter	Spencer	-
05/26/09	Caseys 00016840	Emmetsburg	-
05/31/09	Software Etc #1027	Sioux City	Outside of District and not school related.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	-	73.53
-	-	-	-	-	167.73
-	-	-	-	16.40	-
-	-	-	-	59.81	-
-	15.60	-	-	-	-
-	-	-	-	41.00	-
-	46.44	-	-	-	-
-	-	-	-	29.20	-
-	232.49	-	-	-	-
-	-	-	-	-	92.93
-	-	-	-	-	33.89
41.50	-	-	-	-	-
2,460.00	-	-	-	-	-
-	-	-	-	19.30	-
-	-	-	-	18.25	-
-	-	-	-	30.10	-
-	25.70	-	-	-	-
-	155.34	-	-	-	-
-	225.75	-	-	-	-
-	-	-	-	-	75.37
-	-	-	-	-	175.50
-	-	-	-	-	345.00
-	-	-	-	-	519.69
-	-	-	-	15.00	-
-	53.49	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
05/31/09	Scheels Southern Hills	Sioux City	Outside of District and not school related.
06/01/09	Late Fee		-
06/01/09	Menards 3202	Spencer	-
06/04/09	Finance Charge		-
06/06/09	WM Supercenter	Spencer	Purchased on a Saturday.
06/08/09	Caseys 00018945	Spencer	-
06/09/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
06/09/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
06/13/09	WM Supercenter	Spencer	Purchased on a Saturday.
06/14/09	Menards 3202	Spencer	-
06/14/09	Caseys 00018945	Spencer	-
06/14/09	University Inn Folio 425254555344	Cedar Falls	Outside of District and not school related.
06/15/09	Pro Go	Primghar	-
06/15/09	Target 00018002	Sioux City	Based on other purchases in Sioux City, determined to be personal.
06/16/09	Caseys 00025197	Merrill IA	-
06/17/09	Dyno's #32	Spencer	-
06/17/09	Pro Go	Primghar	-
06/17/09	Old Navy 3408	Sioux City	Based on other purchases in Sioux City, determined to be personal.
06/17/09	Scheels-Southern Hills	Sioux City	Based on other purchases in Sioux City, determined to be personal.
06/17/09	Lowes #01695	Sioux City	Based on other purchases in Sioux City, determined to be personal.
06/18/09	Wal-Mart #1625	LeMars	-
06/18/09	Caseus 00025197	Merrill	-
06/20/09	Wal-Mart #2714	Spencer	^ Small quantity of items purchased determined to be personal. Purchased on a Saturday.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	133.71	-	-	-	-
-	-	39.00	-	-	-
-	-	-	-	-	135.07
-	-	50.53	-	-	-
-	327.59	-	-	-	-
-	-	-	-	42.01	-
-	29.68	-	-	-	-
-	54.33	-	-	-	-
-	94.75	-	-	-	-
-	-	-	-	-	45.54
-	-	-	-	23.51	-
-	459.70	-	-	-	-
-	-	-	-	25.25	-
-	121.85	-	-	-	-
-	-	-	-	26.84	-
-	-	-	-	29.40	-
-	-	-	-	43.01	-
-	41.46	-	-	-	-
-	50.29	-	-	-	-
-	131.15	-	-	-	-
-	-	-	-	-	93.18
-	-	-	-	38.75	-
-	36.25	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
06/22/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
06/24/09	WM Supercenter	Spencer	-
06/24/09	Beehive	Spencer	-
06/26/09	Caseys 00018945	Spencer	-
06/27/09	Caseys 00018945	Spencer	-
06/27/09	Wal-Mart #2714	Spencer	Personal item - engraved sentiment ring.
06/27/09	Menards 3202	Spencer	Based on review of receipt, District staff member stated purchase was not for the District.
06/29/09	Late Fee		-
06/30/09	Caseys 00014589	Spencer	-
07/01/09	SKINIT.COM	CA	^ Homer cover for Dsi.
07/01/09	Wal-Mart #2714	Spencer	^ Purchased during summer break. District staff stated purchase was not for the District.
07/03/09	Finance Charge		-
07/06/09	Target 00011700	Ames	-
07/06/09	Kum & Go #227	Ames	-
07/06/09	Sparky's One Stop	Storm Lake	-
07/08/09	Caseys 00020602	Pocahontas IA	-
07/08/09	SKINIT.COM	CA	^ Nebraska cover for Samsung Glyde.
07/09/09	Caseys 00019414	Ankeny	-
07/10/09	Rapid Roberts 00830018	Osage Beach MO	Out of state and not school related.
07/14/09	Staples 00109363	Spencer	-
07/17/09	Sparky's One Stop	Storm Lake	-
07/17/09	Wal-Mart #2714	Spencer	^ Small quantity of items purchased determined to be personal. Purchased on a Friday evening.
07/19/09	WM Supercenter	Spencer	-
07/19/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
07/20/09	Wal-Mart #2714	Spencer	^ Personal items - bicycle tubes and oil.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	68.32	-	-	-	-
60.00	-	-	4.20	-	-
-	-	-	-	-	26.43
-	-	-	-	33.75	-
-	-	-	-	41.76	-
-	96.30	-	-	-	-
-	156.38	-	-	-	-
-	-	39.00	-	-	-
-	-	-	-	43.50	-
-	17.94	-	-	-	-
-	61.92	-	-	-	-
-	-	61.81	-	-	-
-	-	-	-	-	108.87
-	-	-	-	20.00	-
-	-	-	-	31.00	-
-	-	-	-	33.00	-
-	17.94	-	-	-	-
-	-	-	-	31.01	-
-	30.00	-	-	-	-
74.34	-	-	5.20	-	-
-	-	-	-	33.40	-
-	24.68	-	-	-	-
-	-	-	-	-	24.80
-	23.33	-	-	-	-
-	32.67	-	-	-	-

Report on Special Investigation of the
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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
07/22/09	Wal-Mart #2714	Spencer	^ Personal items - Sudoku, fragrance and cards.
07/23/09	Buckys Express #27	Council Bluffs	Outside of District and not school related.
07/24/09	Wal-Mart #3273	Overland Park KS	Out of state and not school related.
07/26/09	Caseys 00025197	Merrill IA	-
07/26/09	QT 236 02002368	Platte City MO	Out of state and not school related.
07/27/09	WM Supercenter	Spencer	-
07/31/09	WM Supercenter	Spencer	-
07/31/09	Crossroads 07036809	Spencer	-
07/31/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
08/03/09	WM Supercenter	Spencer	-
08/05/09	Wal-Mart #2714	Spencer	^ Personal items - tower fan, peda. Queen sheet set, wastebasket, toothbrush holder and lotion.
08/06/09	Menards 3202	Spencer	^ -
08/08/09	WM Supercenter	Spencer	-
08/08/09	Crossroads 07036809	Spencer	-
08/08/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
08/12/09	Caseys 00018945	Spencer	-
08/12/09	WM Supercenter	Sioux Center	Based on other purchases in Sioux City, determined to be personal.
08/13/09	Wal-Mart #2714	Spencer	-
08/13/09	Caseys 00014589	Spencer	-
08/13/09	Wal-Mart #2714	Spencer	^ Personal items - oil, oil filter and labor.
08/15/09	Hy Vee Gas #5464	Olathe KS	-
08/15/09	AMPRIDE 07023930	Council Bluffs	Outside of District and not school related.
08/15/09	Target 00024547	Council Bluffs	Outside of District and not school related.
08/16/09	WM Supercenter	LeMars	-
08/16/09	QT 236 02002368	Platte City MO	Out of state and not school related.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	239.08	-	-	-	-
-	44.06	-	-	-	-
-	77.28	-	-	-	-
-	-	-	-	29.00	-
-	36.75	-	-	-	-
-	-	-	-	-	239.19
-	-	-	-	-	157.38
-	-	-	-	36.80	-
-	51.24	-	-	-	-
-	-	-	-	-	140.89
-	360.98	-	-	-	-
10.70	-	-	-	-	-
-	-	-	-	-	95.48
-	-	-	-	37.00	-
-	39.66	-	-	-	-
-	-	-	-	17.31	-
-	213.44	-	-	-	-
-	-	-	-	-	35.93
-	-	-	-	39.30	-
-	32.10	-	-	-	-
-	-	-	-	32.25	-
-	30.00	-	-	-	-
-	40.63	-	-	-	-
-	-	-	-	-	67.04
-	15.50	-	-	-	-

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08/16/09	Caseys 00022848	Council Bluffs	Outside of District and not school related.
08/19/09	Crossroads 07036809	Spencer	-
08/21/09	Crossroads 07036809	Spencer	-
08/22/09	AMPRIDE 07023930	Council Bluffs	Outside of District and not school related.
08/23/09	Hy Vee Gas 5464	Olathe KS	Outside of District and not school related.
08/23/09	Caseys 00011650	Orange City	Outside of District and not school related.
08/25/09	Kindle Book	866-321-8851 WA	-
08/25/09	Kindle Book	866-321-8851 WA	-
08/25/09	Kindle Book	866-321-8851 WA	-
08/25/09	Kindle Book	866-321-8851 WA	-
08/25/09	Kindle Book	866-321-8851 WA	-
08/25/09	Kindle Book	866-321-8851 WA	-
08/25/09	Kindle Book	866-321-8851 WA	-
08/25/09	Kindle Book	866-321-8851 WA	-
08/26/09	Kindle Book	866-321-8851 WA	-
08/26/09	Kindle Book	866-321-8851 WA	-
08/26/09	Kindle Book	866-321-8851 WA	-
08/26/09	Kindle Book	866-321-8851 WA	-
08/27/09	Kindle Book	866-321-8851 WA	-
08/27/09	Kindle Book	866-321-8851 WA	-
08/27/09	Kindle Book	866-321-8851 WA	-
08/27/09	Kindle Book	866-321-8851 WA	-
08/27/09	Kindle Book	866-321-8851 WA	-
08/27/09	Kindle Book	866-321-8851 WA	-
08/27/09	Kindle Book	866-321-8851 WA	-
08/27/09	Kindle Book	866-321-8851 WA	-
08/27/09	Wal-Mart #2714	Spencer	^ Personal items - car batteries, valve stems and other items.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	18.00	-	-	-	-
-	-	-	-	30.41	-
-	-	-	-	34.30	-
-	20.01	-	-	-	-
-	27.00	-	-	-	-
-	37.00	-	-	-	-
-	-	-	-	-	4.79
-	-	-	-	-	6.39
-	-	-	-	-	6.59
-	-	-	-	-	6.99
-	-	-	-	-	6.99
-	-	-	-	-	6.99
-	-	-	-	-	9.99
-	-	-	-	-	4.79
-	-	-	-	-	6.99
-	-	-	-	-	7.19
-	-	-	-	-	7.19
-	-	-	-	-	1.59
-	-	-	-	-	3.16
-	-	-	-	-	4.79
-	-	-	-	-	5.59
-	-	-	-	-	5.59
-	-	-	-	-	5.59
-	-	-	-	-	6.39
5.20	-	-	-	-	-
-	496.48	-	-	-	-

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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
08/29/09	Wal-Mart #2714	Spencer	^ Personal item - Apple iPod. Purchased on a Saturday.
08/31/09	Late Fee		-
09/01/09	Kindle Book	866-321-8851 WA	-
09/01/09	Kindle Book	866-321-8851 WA	-
09/02/09	Finance Charge		-
09/03/09	Caseys 00018945	Spencer	-
09/03/09	Kindle Book	866-321-8851 WA	-
09/03/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
09/03/09	Wal-Mart #2714	Spencer	^ Small quantity of items purchased determined to be personal.
09/03/09	Wal-Mart #2714	Spencer	^ Personal item - car charger, pants, t-shirt and skinny tank.
09/08/09	Assoc Superv & Curr	VA	-
09/08/09	Assoc Superv & Curr	VA	-
09/08/09	Caseys 00014589	Spencer	-
09/09/09	Woodcraft Supply	WV	-
09/12/09	TWX*Sports Illustrated	NY	-
09/19/09	AMPRIDE 07023930	Council Bluffs	Outside of District and not school related.
09/19/09	Caseys 00011650	Orange City	Outside of District and not school related.
09/20/09	PILOT 00003293	Council Bluffs	Outside of District and not school related.
09/20/09	QT 236 02002368	Platte City MO	Out of state and not school related.
09/23/09	Husker Headquarters	NE	Out of state and not school related.
09/25/09	Sparky's	Newell IA	-
09/26/09	Crossroads 07036809	Spencer	-
09/26/09	Caseys 00018945	Spencer	-
09/26/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
09/30/09	WM Supercenter	Spencer	-
09/30/09	Laptopgears.com	CA	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	240.75	-	-	-	-
-	-	39.00	-	-	-
2.39	-	-	-	-	-
3.19	-	-	-	-	-
-	-	30.12	-	-	-
-	-	-	-	20.01	-
1.00	-	-	-	-	-
-	25.54	-	-	-	-
-	54.84	-	-	-	-
-	306.57	-	-	-	-
-	-	-	-	-	134.00
-	-	-	-	-	134.00
-	-	-	-	20.50	-
-	-	-	-	-	95.97
-	-	-	-	-	39.00
-	13.50	-	-	-	-
-	31.00	-	-	-	-
-	13.20	-	-	-	-
-	35.00	-	-	-	-
-	59.85	-	-	-	-
-	-	-	-	27.25	-
-	-	-	-	13.02	-
-	-	-	-	28.59	-
-	73.48	-	-	-	-
39.52	-	-	2.77	-	-
-	-	-	-	-	654.99

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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
09/30/09	Caseys 00014589	Spencer	-
10/02/09	Finance Charge		-
10/03/09	Caseys 00018945	Spencer	-
10/03/09	Menards 3202	Spencer	^
10/03/09	Dunhams Sports00000828	Spencer	^ Football gloves.
10/03/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
10/03/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
10/05/09	Waldenbooks 01007194	SD	-
10/05/09	Caseys 00018945	Spencer	-
10/06/09	Buckys Express #27	Council Bluffs	Outside of District and not school related.
10/07/09	AMPRIDE 07023930	Council Bluffs	Outside of District and not school related.
10/07/09	QT 236 02002368	Platte City MO	Out of state and not school related.
10/09/09	Sparky's One Stop	Storm Lake	-
10/09/09	The Mill BP	Holland IA	Outside of District and not school related.
10/10/09	Crossroads 07036809	Spencer	-
10/11/09	Caseys 00012773	Fort Dodge	Outside of District and not school related.
10/13/09	Woodcraft Supply	WV	-
10/13/09	Teamfanshop.com	FL	Vendor sells sports memorabilia.
10/15/09	WM Supercenter	Spencer	-
10/16/09	Kindle Book	866-321-8851 WA	-
10/16/09	Kindle Book	866-321-8851 WA	-
10/20/09	Wal-Mart #2714	Spencer	^ Personal item - ace bandages.
10/25/09	Caseys 00011650	Orange City	Outside of District and not school related.
10/25/09	QT 236 02002368	Platte City MO	Out of state and not school related.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	33.35	-
-	-	36.83	-	-	-
-	-	-	-	36.15	-
16.03	-	-	-	-	-
-	53.49	-	-	-	-
-	58.85	-	-	-	-
-	146.83	-	-	-	-
-	-	-	-	-	78.40
-	-	-	-	39.05	-
-	34.01	-	-	-	-
-	14.85	-	-	-	-
-	25.30	-	-	-	-
-	-	-	-	26.01	-
-	21.72	-	-	-	-
-	-	-	-	46.20	-
-	33.50	-	-	-	-
-	-	-	-	-	19.97
-	64.98	-	-	-	-
-	-	-	-	-	15.52
1.49	-	-	-	-	-
5.20	-	-	-	-	-
-	23.16	-	-	-	-
-	32.15	-	-	-	-
-	36.25	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
10/25/09	Caseys 00011650	Orange City	Outside of District and not school related.
10/29/09	Caseys 00018945	Spencer	-
10/30/09	Menards 3202 Return	Spencer	-
11/03/09	Finance Charge		-
11/05/09	Digital Photo Finishin	GA	-
11/05/09	Caseys 00011650	Orange City	Outside of District and not school related.
11/07/09	Target 00018002	Sioux City	Based on other purchases in Sioux City, determined to be personal.
11/07/09	Scheels-Southern Hills	Sioux City	Based on other purchases in Sioux City, determined to be personal.
11/12/09	4Imprint	WI	-
11/13/09	Caseys 00025197	Merrill IA	-
11/13/09	Kindle Book	866-321-8851 WA	-
11/14/09	Hy Vee 1636	Spencer	-
11/16/09	Victoria Supply Inc	IN	-
11/17/09	Woodcraft Supply	WV	-
11/17/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
11/20/09	WM Supercenter	Spencer	-
11/23/09	Wal-Mart ##2714	Spencer	^ Personal item - dog food. Purchased on a Sunday.
11/24/09	Caseys 00018945	Spencer	-
11/25/09	U Stop 20 10065944	Council Bluffs	Outside of District and not school related.
11/26/09	Wal-Mart #3273	Overland Park KS	Out of state and not school related.
11/27/09	AMPRIDE 07023930	Council Bluffs	Outside of District and not school related.
11/27/09	QT 203 02002038	Stanley KS	Out of state and not school related.
11/27/09	The Home Depot 2209	Overland Park KS	Out of state and not school related.
11/28/09	Wal-Mart #2714	Spencer	^ Small quantity of items purchased determined to be personal. Purchased on a Saturday.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	39.34	-	-	-	-
-	-	-	-	33.35	-
-	(32.09)	-	-	-	-
-	-	34.52	-	-	-
-	-	-	-	-	14.74
-	34.05	-	-	-	-
-	45.58	-	-	-	-
-	117.68	-	-	-	-
-	-	-	-	-	339.21
-	-	-	-	17.01	-
7.19	-	-	-	-	-
-	-	-	-	-	86.45
-	-	-	-	-	178.75
-	-	-	-	-	84.54
-	68.69	-	-	-	-
-	-	-	-	-	217.01
-	79.77	-	-	-	-
-	-	-	-	-	36.00
-	28.50	-	-	-	-
-	15.82	-	-	-	-
-	21.01	-	-	-	-
-	29.00	-	-	-	-
-	79.54	-	-	-	-
-	126.61	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
11/30/09	WM Supercenter	Spencer	-
11/30/09	Caseys 00018945	Spencer	-
12/01/09	Wal-Mart #2714	Spencer	^ Personal items - bag, lip balm, nail polish, salad, dog apparel and etc.
12/02/09	Walmart.com	AR	Out of state and not school related.
12/02/09	Walmart.com	AR	Out of state and not school related.
12/03/09	Walmart.com	AR	Out of state and not school related.
12/04/09	WM Supercenter	Spencer	-
12/04/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
12/04/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
12/05/09	Caseys 00018945	Spencer	-
12/05/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
12/09/09	Walmart.com	AR	Out of state and not school related.
12/11/09	PRO GO	Pringhar IA	-
12/13/09	Target 000182002	Sioux City	Based on other purchases in Sioux City, determined to be personal.
12/13/09	Scheels-Southern Hills	Sioux City	Based on other purchases in Sioux City, determined to be personal.
12/13/09	Old Navy 3408	Sioux City	Based on other purchases in Sioux City, determined to be personal.
12/13/09	Target 000182002	Sioux City	Based on other purchases in Sioux City, determined to be personal.
12/14/09	Caseys 00018945	Spencer	-
12/14/09	Wal-Mart #2714	Spencer	^ Personal items - gift cards, itunemultipak and pants.
12/16/09	2CO.COM*MONEYINST	OH	-
12/16/09	Amazon.com	AMZN.COM/BILL WA	-
12/16/09	Amazon Mktplace Pmts	AMZN.COM/BILL WA	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	-	48.37
-	-	-	-	45.10	-
-	88.90	-	-	-	-
-	8.56	-	-	-	-
-	202.18	-	-	-	-
-	31.78	-	-	-	-
-	-	-	-	-	158.84
-	14.99	-	-	-	-
-	137.98	-	-	-	-
-	-	-	-	-	33.50
-	53.56	-	-	-	-
-	18.10	-	-	-	-
-	-	-	-	19.50	-
-	64.18	-	-	-	-
-	136.89	-	-	-	-
-	206.20	-	-	-	-
-	564.97	-	-	-	-
-	-	-	-	36.50	-
-	152.47	-	-	-	-
-	-	-	-	-	29.95
-	-	-	-	-	41.97
-	-	-	-	-	110.93

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
12/16/09	Amzaon Digital Svcs	866-216-1072 WA	-
12/19/09	Wal-Mart #2714	Spencer	-
12/19/09	WM Supercenter	Spencer	-
12/19/09	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
12/21/09	Wal-Mart #2714	Spencer	^ Personal items - lamps and hoodie.
12/22/09	Amazon Digital Svcs	866-216-1072 WA	-
12/22/09	Wal-mart #2714	Spencer	Personal items - dog food, boxer briefs, DVDs, games and CDs.
12/29/09	Caseys 00025197	Merrill IA	-
12/29/09	QT 236 02002368	Platte City MO	Out of state and not school related.
12/29/09	Old Navy 3408	Sioux City	Based on other purchases in Sioux City, determined to be personal.
12/30/09	Late Fee		-
12/30/09	Wal-Mart #2714	Spencer	^ Small quantity of items. Fix a flat. Purchased during Christmas break.
12/31/09	Amazon Digital Svcs	866-216-1072 WA	-
01/05/10	Finance Charge		-
01/11/10	Caseys 00018945	Spencer	-
01/12/10	Amazon Digital Svcs	866-216-1072 WA	-
01/12/10	WM Supercenter	Spencer	-
01/14/10	Caseys 00018945	Spencer	-
01/14/10	Wal-Mart #2714	Spencer	^ Personal item - deli creations.
01/18/10	Hy Vee 1636	Spencer	-
01/18/10	Hy Vee 1636	Spencer	-
01/19/10	Wal-Mart #2714	Spencer	^ Personal item - black wall frame.
01/20/10	Crossroads 07036809	Spencer	-
01/21/10	WM Supercenter	Spencer	-
01/23/10	Wal-Mart #2714	Spencer	^ Personal items - earbuds, iPod case, deodorant, and Apple iPod.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
6.64	-	-	-	-	-
-	-	-	-	-	208.65
-	-	-	-	-	459.76
-	238.43	-	-	-	-
-	237.82	-	-	-	-
9.99	-	-	-	-	-
-	593.77	-	-	-	-
-	-	-	-	32.50	-
-	32.50	-	-	-	-
-	55.62	-	-	-	-
-	-	39.00	-	-	-
-	192.05	-	-	-	-
3.99	-	-	-	-	-
-	-	115.36	-	-	-
-	-	-	-	20.30	-
-	-	-	-	-	2.99
-	-	-	-	-	30.52
-	-	-	-	46.00	-
-	187.69	-	-	-	-
-	-	-	-	-	7.48
-	-	-	-	-	104.11
-	163.81	-	-	-	-
-	-	-	-	45.35	-
-	-	-	-	-	190.60
-	261.40	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
01/24/10	Kindle Book	866-321-8851 WA	-
01/24/10	Dunhams Sports00000828	Spencer	^ Sweat pants.
01/26/10	Caseys 00018945	Spencer	-
01/26/10	Wal-Mart #2714	Spencer	^ Personal items - audio cable, car charger and bath pouf.
01/26/10	WM Supercenter Return	Spencer	-
01/29/10	Caseys 00018945	Spencer	-
01/30/10	Target 00018002	Sioux City	Based on other purchases in Sioux City, determined to be personal.
01/30/10	Wal-Mart #2714	Spencer	^ Small quantity of items purchased determined to be personal. Purchased on a Saturday.
02/04/10	Caseys 00018945	Spencer	-
02/04/10	Kindle Book	866-321-8851 WA	-
02/06/10	WM Supercenter	Spencer	-
02/06/10	Caseys 00011650	Orange City	-
02/06/10	Wal-Mart #2714	Spencer	^ Personal items - gift bags and dog food. Purchased on a Saturday.
02/08/10	Interest Credit Adjustment		-
02/08/10	Reversal of Late Payment Fee		-
02/10/10	WM Supercenter	Spencer	-
02/11/10	KAPCA, INC - Spencer	Spencer	-
02/12/10	Menards 3202	Spencer	^
02/12/10	Menards 3202 Return	Spencer	-
02/12/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
02/12/10	Wal-Mart #2714	Spencer	^ Personal items - shirts, glass bowl, candles, Secret and bath mats. Purchased on a Friday evening.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
4.25	-	-	-	-	-
-	42.79	-	-	-	-
-	-	-	-	37.21	-
-	140.45	-	-	-	-
-	(21.40)	-	-	-	-
-	-	-	-	34.50	-
-	154.79	-	-	-	-
-	236.65	-	-	-	-
-	-	-	-	38.25	-
6.39	-	-	-	-	-
-	-	-	-	-	227.91
-	-	-	-	30.20	-
-	391.79	-	-	-	-
-	-	(115.36)	-	-	-
-	-	(39.00)	-	-	-
53.01	-	-	-	-	-
7.40	-	-	-	-	-
162.35	-	-	-	-	-
-	(106.93)	-	-	-	-
-	119.97	-	-	-	-
-	158.52	-	-	-	-

Report on Special Investigation of the
Clay Central-Everyly Community School District

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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
02/14/10	Caseys 00011650	Orange City	-
02/16/10	Kindle Book	866-321-8851 WA	-
02/16/10	Oriental Trading Co	NE	-
02/16/10	Toshiba	CA	^ -
02/16/10	Kindle Book Return	866-321-8851 WA	-
02/18/10	Kindle Book	866-321-8851 WA	-
02/19/10	Wal-Mart #2714 Return	Spencer	-
02/23/10	Intuit*Turbotax	CA	-
02/25/10	Woodcraft Supply	WV	-
02/26/10	Caseys 00018945	Spencer	-
02/26/10	Wal-Mart #2714	Spencer	^ Small quantity of items purchased determined to be personal.
02/27/10	Kindle Book	866-321-8851 WA	-
03/01/10	Winzip Computing Sl	CT	-
03/09/10	Del's Garden Center	Spencer	-
03/09/10	Verizon Wrls M9397-01	Spencer	-
03/10/10	Verizon Wrls M9397-01	Spencer	-
03/12/10	Buckys Express #27	Council Bluffs	Outside of District and not school related.
03/14/10	Caseys 00011650	Orange City	-
03/14/10	QT 236 02002368	Platte City MO	Out of state and not school related.
03/14/10	Best Buy 00007591	Council Bluffs	Pokemon silver and alarm clock.
03/15/10	Hy Vee 1636	Spencer	^ -
03/16/10	Dunhams Sports00000828	Spencer	^ Running shoes and Nike + electronic device.
03/16/10	Wal-Mart #2714	Spencer	Personal items - DVD recorder and 46" LCD.
03/20/10	Target 00018002	Sioux City	Based on other purchases in Sioux City, determined to be personal.
03/20/10	Best Buy 00007922	Sioux City	^ Docking station.
03/20/10	Kohls #0167	Sioux City	^ Clothing.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	31.25	-
-	-	-	-	-	4.99
-	-	-	-	-	419.33
287.48	-	-	-	-	-
-	-	-	-	-	(4.99)
-	-	-	-	-	6.99
-	(7.22)	-	-	-	-
-	-	-	-	-	66.90
135.24	-	-	-	-	-
-	-	-	-	45.15	-
-	20.18	-	-	-	-
6.39	-	-	-	-	-
-	-	-	-	-	29.95
-	-	-	-	-	25.00
-	-	-	-	-	171.17
69.98	-	-	4.90	-	-
-	47.41	-	-	-	-
-	-	-	-	43.00	-
-	33.80	-	-	-	-
-	117.68	-	-	-	-
17.97	-	-	-	-	-
-	111.25	-	-	-	-
-	1,046.35	-	-	-	-
-	42.78	-	-	-	-
-	55.10	-	-	-	-
-	72.74	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
03/20/10	Old Navy 3408	Sioux City	Based on other purchases in Sioux City, determined to be personal.
03/20/10	Target 00018002	Sioux City	Based on other purchases in Sioux City, determined to be personal.
03/23/10	Staples 00109363	Spencer	-
03/23/10	Fareway-Spencer #788	Spencer	-
03/29/10	Wal-Mart #1526	Storm Lake	-
04/02/10	PILOT 00003293	Council Bluffs	Outside of District and not school related.
04/08/10	Wessels Oil Co07036809	Spencer	-
04/09/10	PEAP	Alexandria VA	-
04/12/10	Caseys 00025304	Alta IA	-
04/19/10	WM Supercenter	Spencer	-
04/20/10	Twins Ballpark LLC	MN	-
04/22/10	WM Supercenter	Spencer	-
04/22/10	Wessels Oil Co07036809	Spencer	-
04/23/10	Godfather's Pizza	Humboldt	-
04/24/10	Gamestop #3300	Storm Lake	Vendor sells video games.
04/26/10	WM Supercenter	Spencer	-
04/30/10	Caseys 00018945	Spencer	-
05/01/10	Amazon Services-Kindle	866-321-8851 WA	-
05/01/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
05/02/10	Amazaon Services-Kindle	866-321-8851 WA	-
05/02/10	Amazon Services-Kindle Return	866-321-8851 WA	-
05/03/10	RADIOSHACK DEA00015909	Spencer	-
05/03/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
05/04/10	Staples 00109363	Spencer	-
05/09/10	Scheels-Southern Hills	Sioux City	^ Clothing.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	219.82	-	-	-	-
-	255.93	-	-	-	-
23.65	-	-	2.36	10.12	-
-	-	-	-	-	148.49
-	-	-	-	-	463.18
-	43.50	-	-	-	-
-	-	-	-	44.60	-
-	-	-	-	-	85.00
-	-	-	-	46.00	-
29.06	-	-	2.03	-	-
-	-	-	-	-	779.00
-	-	-	-	-	94.83
-	-	-	-	39.60	-
-	-	-	-	-	91.56
-	62.03	-	-	-	-
-	-	-	-	-	77.89
-	-	-	-	44.25	-
7.99	-	-	-	-	-
-	176.91	-	-	-	-
8.09	-	-	-	-	-
(7.99)	-	-	-	-	-
79.98	-	-	-	-	-
-	85.59	-	-	-	-
55.98	-	-	3.92	-	-
-	16.04	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
05/09/10	Target 00018002	Sioux City	Based on other purchases in Sioux City, determined to be personal.
05/09/10	Old Navy 3408	Sioux City	Based on other purchases in Sioux City, determined to be personal.
05/09/10	Scheels-Southern Hills	Sioux City	^ Clothing.
05/10/10	WM Supercenter	Spencer	-
05/11/10	Caseys 00022707	Aurelia IA	-
05/12/10	WM Supercenter	Spencer	-
05/14/10	Caseys 00022749	Sioux Rapids	-
05/15/10	Wal-Mart #2714	Spencer	^ Personal items - Dove, lantern and card. Purchased on a Saturday.
05/18/10	WM Supercenter	Spencer	-
05/19/10	Beehive QPS	IA	-
05/20/10	Papa Murphys Take N Ba	Spencer	Based on review of receipt, District staff member stated purchase was not for the District.
05/21/10	Pizza Ranch #20	Missouri Valley IA	-
05/21/10	Henry Doorly Zoo Gate	NE	-
05/22/10	Caseys 00018945	Spencer	-
05/24/10	WM Supercenter	Spencer	-
05/26/10	Henry Doorly Zoo Gate	NE	-
05/27/10	Caseys 00015362	George IA	-
05/27/10	Amazon Services-Kindle	866-321-8851 WA	-
05/28/10	Hy Vee 1636	Spencer	^ Personal items - donuts and cologne. School officials denied purchase.
05/29/10	Caseys 00011650	Orange City	-
05/29/10	Old Navy 3408 Return	Sioux City	-
05/29/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
06/01/10	Late Fee		-
06/03/10	Interest Charge		-
06/06/10	Caseys 00018945	Spencer	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	36.95	-	-	-	-
-	131.60	-	-	-	-
-	167.93	-	-	-	-
-	-	-	-	-	108.41
-	-	-	-	47.50	-
11.34	-	-	0.79	-	-
-	-	-	-	40.28	-
-	275.82	-	-	-	-
-	-	-	-	-	97.15
-	-	-	-	-	26.43
-	43.95	-	-	-	-
-	-	-	-	-	104.16
-	-	-	-	-	146.25
-	-	-	-	50.41	-
-	-	-	-	-	33.57
-	-	-	-	-	187.50
-	-	-	-	24.80	-
9.99	-	-	-	-	-
-	56.23	-	-	-	-
-	-	-	-	38.70	-
-	(28.36)	-	-	-	-
-	124.56	-	-	-	-
-	-	39.00	-	-	-
-	-	68.06	-	-	-
-	-	-	-	38.60	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
06/06/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
06/11/10	Caseys 00018945	Spencer	-
06/11/10	Caseys 00018945	Spencer	-
06/14/10	Hy Vee 1636	Spencer	-
06/14/10	WM Supercenter	Spencer	-
06/16/10	Caseys 00018945	Spencer	-
06/16/10	WM Supercenter	Spencer	-
06/18/10	Caseys 00028779	Spencer	-
06/19/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
06/23/10	Caseys 00028779	Spencer	-
06/28/10	Super 8 Motel Folio 107	Jefferson IA	-
06/28/10	Interest Reversal		-
06/28/10	Reversal of Late Payment Fee		-
07/05/10	WM Supercenter	Spencer	-
07/05/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
07/06/10	Caseys 00018945	Spencer	-
07/08/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
07/09/10	WM Supercenter	Spencer	-
07/09/10	Caseys 00028779	Spencer	-
07/09/10	Wessels Oil Co07036809	Spencer	-
07/10/10	Hy Vee Gas 5068	Cherokee	Outside of District and not school related.
07/10/10	Kmart 4465	Sioux City	Based on other purchases in Sioux City, determined to be personal.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	73.33	-	-	-	-
-	-	-	-	25.71	-
-	-	-	-	40.40	-
21.48	-	-	-	-	-
41.76	-	-	-	-	-
-	-	-	-	16.50	-
43.92	-	-	-	-	-
-	-	-	-	22.25	-
-	96.49	-	-	-	-
-	-	-	-	60.00	-
247.28	-	-	-	-	-
-	-	(69.20)	-	-	-
-	-	(39.00)	-	-	-
15.34	-	-	-	-	-
-	205.66	-	-	-	-
-	-	-	-	51.58	-
-	227.77	-	-	-	-
-	-	-	-	-	240.88
-	-	-	-	40.29	-
-	-	-	-	40.48	-
-	20.35	-	-	-	-
-	57.71	-	-	-	-

Report on Special Investigation of the
Clay Central-Everyly Community School District

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
07/10/10	Target 00018002	Sioux City	Based on other purchases in Sioux City determined to be personal.
07/10/10	Scheels-Southern Hills	Sioux City	^ Clothing.
07/13/10	Amazon Services-Kindle	866-321-8851 WA	-
07/14/10	Caseys 00028779	Spencer	-
07/14/10	Wal-Mart #2714	Spencer	^ Personal items - deodorant and dehumidifier.
07/16/10	Walmart.Com	AR	-
07/16/10	Caseys 00018945	Spencer	-
07/16/10	Wal-Mart #2714	Spencer	^ Personal items - sports bras, bikinis, socks, body wash, nasal spray and etc. Purchased on a Friday afternoon.
07/17/10	Pro Go C Store07055973	Primghar	Purchased on a Saturday. No school activity.
07/17/10	Pro Go C Store07055973	Primghar	Purchased on a Saturday. No school activity.
07/18/10	WM Supercenter	Spencer	-
07/18/10	Wal-Mart #2714	Spencer	Purchased during Summer break. District staff denies purchase.
07/19/10	Caseys 00028779	Spencer	-
07/20/10	Wal-Mart #2714	Spencer	^ Personal items - cards, men's kit and razor.
07/21/10	Hy Vee 1636	Spencer	-
07/21/10	Wal-Mart #2714	Spencer	^ Personal items - oil, filter, valves and tire balance.
07/22/10	Caseys 00014589	Spencer	-
07/22/10	Wal-Mart #2714	Spencer	^ Personal items - cards, ribbon, bow, soap, body wash and shampoo.
07/23/10	Caseys 00019323	Chillicothe MO	Out of state and not school related.
07/23/10	Target 00000695	West Des Moines	Outside of District and not school related.
07/23/10	Caseys 00012773	Fort Dodge	Outside of District and not school related.
07/26/10	KK Eagle Stop 07031107	Osage Beach MO	Out of state and not school related.
07/26/10	PILOT 00003293	Council Bluffs	Outside of District and not school related.
07/27/10	Caseys 00018945	Spencer	-
07/27/10	Caseys 00022749	Sioux Rapids	Outside of District and not school related.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	90.82	-	-	-	-
-	128.34	-	-	-	-
9.99	-	-	-	-	-
-	-	-	-	-	26.95
-	290.94	-	-	-	-
-	-	-	-	-	103.88
-	-	-	-	97.80	-
-	241.50	-	-	-	-
-	19.52	-	-	-	-
-	40.01	-	-	-	-
-	-	-	-	-	180.15
-	54.83	-	-	-	-
-	-	-	-	27.10	-
-	92.12	-	-	-	-
24.72	-	-	-	-	-
-	274.99	-	-	-	-
-	-	-	-	59.06	-
-	155.18	-	-	-	-
-	33.00	-	-	-	-
-	37.08	-	-	-	-
-	38.50	-	-	-	-
-	26.50	-	-	-	-
-	42.00	-	-	-	-
-	-	-	-	34.00	-
-	28.70	-	-	-	-

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Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
07/27/10	Wal-Mart #2714	Spencer	^ Personal items - gift registry item, cards, gift bags, hot wheels and oil filter.
07/29/10	Caseys 00018945	Spencer	-
07/30/10	Caseys 00028779	Spencer	-
07/30/10	Larry's Lakeside Auto	Osage Beach MO	Out of state and not school related.
07/30/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
08/02/10	Caseys 00018945	Spencer	-
08/02/10	Caseys 00018945	Spencer	-
08/04/10	Wal-Mart #2714	Spencer	^ Personal item - roasted turkey.
08/05/10	Caseys 00018945	Spencer	-
08/05/10	Wal-Mart #2714	Spencer	^ Personal item - car battery.
08/06/10	Dunhams Sports00000828	Spencer	Chin pad.
08/06/10	Bucky Express #27	Council Bluffs	Outside of District and not school related.
08/07/10	QT 203 02002038	Stanley KS	Out of state and not school related.
08/07/10	QT 203 02002038	Stanley KS	Out of state and not school related.
08/07/10	WM Supercenter	Overland Park KS	Out of state and not school related.
08/07/10	WM Supercenter	Overland Park KS	Out of state and not school related.
08/07/10	Wal-Mart #3273	Overland Park KS	Out of state and not school related.
08/08/10	PILOT 00003293	Council Bluffs	Outside of District and not school related.
08/08/10	PILOT 00003293	Council Bluffs	Outside of District and not school related.
08/11/10	Caseys 00018945	Spencer	-
08/11/10	Caseys 00018945	Spencer	-
08/12/10	Accurate Appliance & M	Spencer	-
08/13/10	Caseys 00018945	Spencer	-
08/13/10	Dunhams Sports00000828	Spencer	Sport socks.
08/14/10	Caseys 00025197	Merrill	Outside of District and not school related.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	111.29	-	-	-	-
-	-	-	-	28.30	-
-	-	-	-	39.50	-
-	92.00	-	-	-	-
-	385.52	-	-	-	-
-	-	-	-	37.63	-
-	-	-	-	47.01	-
-	35.83	-	-	-	-
-	-	-	-	19.08	-
-	92.02	-	-	-	-
-	8.55	-	-	-	-
-	38.92	-	-	-	-
-	29.50	-	-	-	-
-	35.00	-	-	-	-
-	67.19	-	-	-	-
-	69.08	-	-	-	-
-	72.80	-	-	-	-
-	22.00	-	-	-	-
-	24.00	-	-	-	-
-	-	-	-	19.02	-
-	-	-	-	58.80	-
-	-	-	-	-	240.75
-	-	-	-	40.50	-
-	27.78	-	-	-	-
-	37.00	-	-	-	-

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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
08/14/10	Target 00018002	Sioux City	Based on other purchases in Sioux City, determined to be personal.
08/14/10	Old Navy 3408	Sioux City	Based on other purchases in Sioux City, determined to be personal.
08/19/10	Wal-Mart #2714	Spencer	-
08/20/10	Caseys 00018945	Spencer	-
08/21/10	Amazon Services-Kindle	866-321-8851 WA	-
08/21/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
08/21/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
08/24/10	Caseys 00028779	Spencer	-
08/26/10	AHP*Plansnow Download	IA	-
08/28/10	Wal-Mart #2714 SE2 Return	Spencer	-
08/28/10	Caseys 00028779	Spencer	Purchased on a Saturday. No school activity.
08/28/10	Caseys 00013169	Milford IA	Outside of District and not school related.
08/28/10	Menards 3202	Spencer	^ Based on review of receipt, District staff member stated purchase was not for the District.
08/30/10	PI*PLANTRONICS INC	CA	-
08/31/10	Amazon Services-Kindle	866-321-8851 WA	-
09/02/10	NorthStar Restaurant	Fenton IA	-
09/02/10	Caseys 00018945	Spencer	-
09/03/10	WM Supercenter	Spencer	-
09/03/10	Caseys 00022749	Sioux Rapids	-
09/04/10	TWX*Sports Illustrated	NY	-
09/04/10	Scheels-Southern Hills	Sioux City	^ Clothing.
09/04/10	Scheels-Southern Hills	Sioux City	^ Sunglasses.
09/04/10	Wal-Mart #2714	Spencer	Personal items - tires. Purchased on a Saturday.
09/04/10	Wal-Mart #1625	LeMars IA	Outside of District and not school related.
09/04/10	WM Supercenter	Spencer	Purchased on a Saturday.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	59.90	-	-	-	-
-	115.00	-	-	-	-
60.43	-	-	-	-	-
-	-	-	-	60.00	-
0.89	-	-	-	-	-
-	21.30	-	-	-	-
-	47.94	-	-	-	-
-	-	-	-	26.21	-
-	-	-	-	9.95	-
-	(9.63)	-	-	-	-
-	25.58	-	-	-	-
-	50.01	-	-	-	-
-	171.60	-	-	-	-
-	-	-	-	-	87.90
2.99	-	-	-	-	-
-	-	-	-	-	24.35
-	-	-	-	21.54	-
-	-	-	-	-	3.21
-	-	-	-	26.51	-
-	-	-	-	-	55.44
-	21.39	-	-	-	-
-	64.19	-	-	-	-
-	64.20	-	-	-	-
-	68.70	-	-	-	-
-	82.39	-	-	-	-

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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
09/04/10	Maurices #301	Sioux City	Based on other purchases in Sioux City, determined to be personal.
09/04/10	Wal-Mart #2714	Spencer	^ Personal items - bed in a bag, hangers and towels. Purchased on a Saturday.
09/05/10	Hy Vee Gas 5068	Cherokee IA	Purchased on a Sunday. No school activity.
09/07/10	KEEPITPOPPIN	IL	-
09/08/10	WM Supercenter	Spencer	-
09/08/10	Assoc Superv & Curr	VA	-
09/08/10	Assoc Superv & Curr	VA	-
09/08/10	Hy Vee 1636	Spencer	Small quantity.
09/08/10	Wal-Mart #2714	Spencer	Small quantity. If pop purchased for school, would have been paid out of pop fund.
09/09/10	Amazon Services-Kindle	866-321-8851 WA	-
09/09/10	Amazon Swervices-Kindle	866-321-8851 WA	-
09/09/10	Amazon Services-Kindle	866-321-8851 WA	-
09/10/10	Wessels Oil Co07036809	Spencer	-
09/11/10	Caseys 00018945	Spencer	Purchased on a Saturday. School activity - VB vs Laurens - would not require Superintendent's attendance.
09/11/10	Caseys 00018945	Spencer	Purchased on a Saturday. School activity - VB vs Laurens - would not require Superintendent's attendance.
09/11/10	Wal-Mart #2714	Spencer	^ Personal item - dog food. Purchased on a Saturday.
09/12/10	Caseys 00018945	Spencer	Purchased on a Sunday. No school activity.
09/12/10	Hy Vee 1636	Spencer	Purchased on a Sunday. District staff say not for District.
09/14/10	Caseys 00028779	Spencer	-
09/17/10	Caseys 00028779	Spencer	-
09/19/10	Wal-Mart #2714	Spencer	^ Personal item - Dayquil sinus. Purchased on a Sunday.
09/21/10	Kum & Go #303	Garner IA	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	225.56	-	-	-	-
-	382.26	-	-	-	-
-	41.51	-	-	-	-
-	-	-	-	-	224.99
44.20	-	-	3.08	-	-
-	-	-	-	-	134.00
-	-	-	-	-	134.00
-	4.17	-	-	-	-
-	71.67	-	-	-	-
-	-	-	-	-	0.99
-	-	-	-	-	6.29
2.39	-	-	-	-	-
-	-	-	-	42.50	-
-	17.00	-	-	-	-
-	50.03	-	-	-	-
-	145.57	-	-	-	-
-	53.50	-	-	-	-
-	55.62	-	-	-	-
-	-	-	-	25.20	-
-	-	-	-	46.00	-
-	232.39	-	-	-	-
-	-	-	-	30.00	-

Report on Special Investigation of the
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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
09/22/10	Perkins 12126132	Milford IA	-
09/24/10	Dyno's #50	Hartley IA	-
09/29/10	WM Supercenter	Spencer	-
10/02/10	WM Supercenter	Spencer	Purchased on a Saturday.
10/03/10	WM Supercenter	Spencer	-
10/03/10	Wessels Oil Co07036809	Spencer	Purchased on a Sunday. No school activity.
10/04/10	Maurices #284	Spencer	^ Clothing.
10/05/10	Northstar Restaurant	Fenton IA	-
10/05/10	Wessels Oil Co07036809	Spencer	-
10/05/10	Insterstate All Battery	Des Moines	Based on review of receipt, District staff member stated purchase was not for the District.
10/05/10	Interstate All Battery	Des Moines	Based on review of receipt, District staff member stated purchase was not for the District.
10/09/10	Wal-Mart ##2714	Spencer	^ Personal items - Grocery items, Itunes gift card, cards, DVD and tattoo. Purchased on a Saturday.
10/10/10	WM Supercenter	Spencer	Purchased on a Sunday.
10/11/10	Caseys 00022749	Sioux Rapids IA	-
10/15/10	WM Supercenter	Spencer	Purchased on a Friday.
10/16/10	Buckys Express #27	Council Bluffs	Outside of District and not school related
10/18/10	Woodcraft Supply	WV	-
10/21/10	Northstar Restaurant	Fenton IA	-
10/21/10	Carey Limousine Indian	IN	-
10/22/10	Carey Limousine Indian	IN	-
10/22/10	Carey Limousine Indian	IN	-
10/22/10	Caseys 00011650	Orange City	Outside of District and not school related.
10/24/10	Wessels Oil Co07036809	Spencer	Purchased on a Sunday. No school activity.
10/25/10	Carey Limousine Indian	IN	-
10/25/10	Carey Limousine Indian	IN	-
10/25/10	Carey Limousine Indian	IN	-

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	-	22.64
-	-	-	-	38.30	-
-	-	-	-	-	20.38
-	235.72	-	-	-	-
-	-	-	-	109.32	-
-	57.01	-	-	-	-
-	52.43	-	-	-	-
-	-	-	-	-	11.72
-	-	-	-	44.50	-
-	24.55	-	-	-	-
-	40.61	-	-	-	-
-	349.31	-	-	-	-
-	713.11	-	-	-	-
-	-	-	-	45.00	-
-	214.75	-	-	-	-
-	46.41	-	-	-	-
-	-	-	-	-	273.47
-	-	-	-	-	33.33
534.98	-	-	-	-	-
119.19	-	-	-	-	-
119.19	-	-	-	-	-
-	32.20	-	-	-	-
-	34.47	-	-	-	-
119.19	-	-	-	-	-
119.19	-	-	-	-	-
194.54	-	-	-	-	-

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Per Credit Card Statement			
Transaction Date	Vendor/Description	Location	Auditor's Comments for Improper Purchases
10/27/10	Caseys 00014274	Clear Lake	-
10/27/10	Amazon Services-Kindle	866-321-8851 WA	-
10/29/10	Wal-Mart #2714	Spencer	^ Personal items - gravel and bushes. Purchased on a Friday evening.
11/12/10	WM Supercenter	Spencer	-
11/12/10	Wal-Mart #2714	Spencer	^ Personal items - nasal decongenstants. Purchased on a Friday evening.
11/13/10	NFI*WWW.NETFLIX.COM/CC NETFLIX.COM	CA	Based on review of receipt, District staff member stated purchase was not for the District.
11/14/10	WM Supercenter	Spencer	Purchased on a Sunday.
11/17/10	Northstar Restaurant	Fenton IA	-
11/19/10	WM Supercenter	Spencer	Purchased on a Friday.

Total

Total by category

^ - Receipt obtained from vendor.

Supported/ Reasonable	Improper			Unsupported	
	Purchases	Finance Charge/ Late Fee	Sales Tax	Gas	Other
-	-	-	-	33.31	-
5.21	-	-	-	-	-
-	281.13	-	-	-	-
-	-	-	-	-	80.31
-	168.99	-	-	-	-
-	9.62	-	-	-	-
-	38.56	-	-	-	-
-	-	-	-	-	18.94
-	229.30	-	-	-	-
<u>\$ 25,090.82</u>	<u>39,077.65</u>	<u>2,558.97</u>	<u>207.74</u>	<u>5,312.46</u>	<u>29,992.46</u>
<u>\$ 25,090.82</u>			<u>41,844.36</u>		<u>35,304.92</u>

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Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
08/18/08	WM Supercenter	Spencer IA	\$ 50.00	-
09/11/08	Wal-Mart #2714	Spencer IA	85.90	-
09/17/08	TGT*Target.com	MN	59.99	-
09/18/08	www.digiframes.com	NY	-	459.98
09/19/08	Staples 00109363	Spencer IA	15.58	-
09/19/08	WM Supercenter	Spencer IA	108.90	-
09/21/08	WM Supercenter	Spencer IA	38.46	-
09/23/08	WM Supercenter	Spencer IA	38.63	-
10/03/08	Finance Charge		-	-
10/08/08	Marriott Coravle Conf	Iowa City IA	99.68	-
10/10/08	Center Point Traven Pl	Center Point IA	36.51	-
10/11/08	Caseys	Okoboji IA	28.65	-
10/11/08	HP Services	CA	168.05	-
10/11/08	Sheraton Hotel	Iowa City IA	420.96	-
10/13/08	WM Supercenter	Spencer IA	15.36	-
10/14/08	McGraw-Hill E-Commerce	NJ	32.10	-
10/17/08	AWL*Pearson education	NJ	-	339.00
10/20/08	Assoc Superv and curr	VA	-	22.95
10/23/08	Wal-Mart #2714	Spencer IA	43.71	-
10/24/08	Amazon.com	WA	-	11.48
10/27/08	Woodcraft Supply	WV	-	127.62
10/28/08	Late Fee		-	-
10/28/08	Woodcraft Supply	WV	-	61.96
10/29/08	ISU Athletics	IA	39.50	-
11/04/08	Finance Charge		-	-
11/10/08	WM Supercenter	Spencer IA	28.58	-

Improper	
Sales Tax	Finance Charge/ Late Fee
-	-
6.01	-
3.60	-
-	-
1.09	-
7.62	-
2.69	-
-	-
-	5.51
-	-
-	-
-	-
9.06	-
-	-
-	-
-	-
-	-
-	-
3.06	-
-	-
-	-
-	35.00
-	-
-	-
-	21.49
-	-

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Per Credit Card Statement				
Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
11/14/08	Comp XP Inc	MD	465.50	-
11/15/08	Days Inns	Sioux Falls SD	-	(59.85)
11/21/08	Staples	Spencer IA	134.97	-
11/21/08	WM Supercenter	Spencer IA	35.00	-
12/03/08	Finance Charge		-	-
12/05/08	WM Supercenter	Spencer IA	101.86	-
12/08/08	AMZ*Amazon Payments	WA	-	48.78
12/11/08	Wal-Mart #2714	Spencer IA	21.84	-
12/19/08	AMZ*Amazon Payments	WA	694.01	-
12/19/08	Music Theatre International	NY	1,630.00	-
12/29/08	Late Fee		-	-
01/02/09	Hy Vee 1636	Spencer IA	47.70	-
01/05/09	Finance Charge		-	-
01/07/09	Hy Vee 1636	Spencer IA	16.65	-
01/07/09	Hy Vee 1636	Spencer IA	16.66	-
01/07/09	Staples	Spencer IA	79.96	-
01/07/09	WM Supercenter	Spencer IA	11.46	-
01/13/09	Iowa Sports Foundation	IA	-	10.00
01/13/09	Iowa Sports Foundation	IA	-	90.00
01/13/09	Iowa Sports Foundation	IA	-	100.00
01/13/09	WM Supercenter	Spencer IA	27.76	-
01/20/09	AMZ*Amazon Payments	WA	6.39	-
01/20/09	AMZ*Amazon Payments	WA	11.87	-
01/21/09	AMZ*Amazon Payments	WA	-	39.46
01/21/09	Staples	Spencer IA	-	35.82
01/23/09	Paypal*Pacifcjew	CA	96.00	-

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Per Credit Card Statement				
Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
01/23/09	Zack Trading	FL	-	93.00
01/28/09	Amsterdam Prnt & Litho	NY	154.15	-
01/29/09	AMZ*Amazon Payments	WA	1,540.49	-
01/31/09	AMZ*Amazon Payments	WA	-	449.99
02/03/09	AMZ*Amazon Payments	WA	-	810.18
02/03/09	Finance Charge		-	-
02/05/09	Staples Return	Spencer IA	-	(32.84)
02/06/09	WM Supercenter	Spencer IA	-	27.15
02/10/09	The Discovery Channel	KY	-	43.99
02/13/09	Comp XP Inc	MD	-	61.95
02/19/09	O S Brake Inc	OH	-	314.43
02/21/09	Image Sports Inc	Waukee IA	-	40.00
02/21/09	Kum&GO #90	Boone IA	-	45.38
02/21/09	Microtel Inn & Suites	Ames IA	-	348.00
02/23/09	Oriental Trading Co	NE	-	422.73
03/04/09	Finance Charge		-	-
03/06/09	WM Supercenter	Spirit Lake IA	-	28.33
03/12/09	Wind City Novelties	IL	-	216.40
03/12/09	WM Supercenter	Spencer IA	-	25.93
03/17/09	AMZ*Amazon Payments	WA	-	307.20
03/17/09	AMZ*Amazon Payments	WA	-	399.50
03/19/09	AMZ*Amazon Payments	WA	-	183.39
03/19/09	Asterdam Prnt & Litho	NY	-	225.62
03/24/09	Staples	Spencer IA	-	10.50
03/24/09	Wal-Mart #2714	Spencer IA	-	13.76
03/26/09	Channing Bete comp	MA	-	87.35

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Per Credit Card Statement				
Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
03/26/09	Trophy Depot	NY	-	107.94
04/02/09	Staples	Spencer IA	11.99	-
04/02/09	Wal-Mart #2714	Spencer IA	-	31.09
04/03/09	Finance Charge		-	-
04/06/09	WM Supercenter	Spencer IA	21.28	-
04/10/09	Creative Learning Sys	Kohimarama NZ	-	29.58
04/30/09	Wal-Mart #1415	Spirit Lake IA	-	25.95
05/01/09	Amazon.com	WA	-	980.94
05/05/09	I17 School Cert	DC	-	2,355.00
05/11/09	Trophy Depot	NY	-	35.17
05/11/09	Wal-Mart #2714	Spencer IA	76.58	-
05/15/09	Godfathers Pizza #103	Spencer IA	-	70.89
05/18/09	Pizza Ranch	Rock Rapids IA	-	43.23
05/18/09	Rock River Golf and Co	Rock Rapids IA	59.00	-
05/18/09	Subway	Rock Rapids IA	-	5.72 @
05/20/09	McDonald's F1778	Fort Dodge IA	1.59	-
05/20/09	McDonald's F1778	Fort Dodge IA	42.29	-
05/20/09	WM Supercenter	Ankeny IA	21.43	-
05/21/09	Ankeny Short Stop	Ankeny IA	53.70	-
05/21/09	Caseys	Ankeny IA	-	37.00
05/21/09	Dairy Queen #13726	Ankeny IA	-	28.44
05/21/09	Image Sports Inc	Waukee IA	108.00	-
05/21/09	McDonald's F1778	Ankeny IA	32.90	-
05/21/09	Outback #1615	Ankeny IA	-	157.29
05/21/09	Wal-Mart #0892	Ankeny IA	3.78	-
05/22/09	Ankeny Short Stop	Ankeny IA	48.91	-

Improper	
Sales Tax	Finance Charge/ Late Fee
-	-
-	-
-	-
-	39.23
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
0.80	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
0.11	-
-	-

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Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
05/22/09	Hu Hot	Des Moines IA	-	69.36
05/22/09	IHOP #5438	Ankeny IA	-	56.18
05/23/09	Ankeny Short Stop	Ankeny IA	45.18	-
05/23/09	Burger King #10435	Ankeny IA	-	29.42
05/23/09	Comfort Inns	Ankeny IA	-	318.19
05/23/09	Comfort Inns	Ankeny IA	306.99	-
05/23/09	Comfort Inns	Ankeny IA	351.79	-
05/23/09	Dairy Queen	Fort Dodge IA	7.54	-
05/23/09	Subway	Fort Dodge IA	14.01	-
05/29/09	WM Supercenter	Spencer IA	-	127.03
06/01/09	Late Fee		-	-
06/03/09	WM Supercenter	Spencer IA	-	28.04
06/04/09	Finance Charge		-	-
06/04/09	Personnel Concepts	CA	-	255.65
06/04/09	Wal-Mart #2714	Spencer IA	-	194.58
06/04/09	WM Supercenter	Spencer IA	76.06	-
06/09/09	Personnel Concepts	Ontario CA	-	(45.85)
06/11/09	WM Supercenter	Spencer IA	-	121.76
06/13/09	Blossoms & Blooms	Lake Park IA	-	33.75 @
06/18/09	Wal-Mart #2714	Spencer IA	-	26.30
06/22/09	Hickory Park	Ames IA	-	10.96
06/24/09	Gateway Hotel	Ames IA	-	194.00
06/25/09	Wal-Mart #2714	Spencer IA	-	110.57
06/25/09	WM Supercenter	Spencer IA	48.03	-
06/29/09	Late Fee		-	-
07/01/09	WM Supercenter	Spencer IA	38.43	-

Improper	
Sales Tax	Finance Charge/ Late Fee
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	39.00
-	-
-	49.81
-	-
-	-
5.32	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
1.71	-
-	39.00
1.05	-

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Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
07/02/09	Power Systems	TN	-	212.96
07/03/09	Amazon.com	WA	4,189.40	-
07/03/09	Finance Charge		-	-
07/04/09	Wal-Mart #2714	Spencer IA	-	50.14
07/09/09	WM Supercenter	Spencer IA	-	39.34
07/16/09	Audible	NJ	-	85.20
07/16/09	Kindle Book	WA	5.59	-
07/16/09	Kindle Book	WA	6.59	-
07/16/09	Kindle Book	WA	6.99	-
07/16/09	Kindle Book	WA	6.99	-
07/16/09	Kindle Book	WA	6.99	-
07/16/09	Kindle Book	WA	7.99	-
07/16/09	WM Supercenter	Spencer IA	-	28.43
07/19/09	Audible	NJ	-	85.20
07/19/09	Audible	NJ	-	14.95
07/22/09	Wal-Mart #2714	Spencer IA	-	16.73
08/04/09	Pizza Ranch 0225	Algona IA	-	7.69
08/05/09	Git N Go 27	Des Moines IA	47.13	-
08/06/09	Caseys	Okoboji IA	35.04	-
08/06/09	Hampton Inn & Suites	Ankeny IA	105.28	-
08/06/09	Wal-Mart #1415	Spirit Lake IA	24.27	-
08/14/09	Wal-Mart #2714	Spencer IA	98.04	-
08/20/09	Cummins Central Power	SD	130.13	-
08/27/09	Scripps Spelling Bee	OH	19.00	-
08/29/09	Arbys 7758	Carroll IA	4.26	-

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Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
08/29/09	Gateway Express	Ames IA	20.35	-
08/30/09	Americinn Motel & Suites	Ames IA	89.00	-
08/30/09	Americinn Motel & Suites	Ames IA	89.00	-
08/31/09	Late Fee		-	-
09/02/09	Finance Charge		-	-
09/02/09	Liberts	CO	-	185.08
09/10/09	Kindle Book	WA	7.50	-
09/17/09	Kindle Book	WA	7.50	-
09/23/09	WM Supercenter	Spencer IA	21.46	-
09/28/09	Wal-Mart #1415	Spirit Lake IA	20.48	-
09/29/09	Late Fee		-	-
09/29/09	Lathem Time Corporation	GA	47.75	-
09/29/09	WM Supercenter	Spencer IA	23.00	-
10/02/09	Finance Charge		-	-
10/02/09	Kindle Book	WA	5.49	-
10/02/09	Kindle Book	WA	9.99	-
10/13/09	Wal-Mart #2714	Spencer IA	148.50	-
10/22/09	Aleks ed Sys High Ed	CA	30.00	-
11/03/09	Finance Charge		-	-
11/04/09	Wal-Mart #2714	Spencer IA	77.07	-
11/11/09	Wal-Mart #1415	Spirit Lake IA	31.32	-
11/14/09	Days Inns	Sioux Falls SD	66.74	-
11/14/09	Staples	Spencer IA	349.94	-
11/19/09	Amazon Digital Svcs	WA	4.79	-
11/19/09	Amazon Digital Svcs	WA	(4.79)	-
11/23/09	Amazon Digital Svcs	WA	4.79	-

Improper	
Sales Tax	Finance Charge/ Late Fee
-	-
-	-
-	-
-	39.00
-	57.32
-	-
-	-
-	-
-	-
-	35.00
-	-
-	-
-	13.45
-	-
-	-
-	-
-	5.65
-	-
2.19	-
-	-
-	-
-	-
-	-
-	-

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Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
11/23/09	WM Supercenter	Spencer IA	22.40	-
11/25/09	Smith Gear	SC	179.85	-
12/01/09	Edge Enterprises Inc	KS	42.50	-
12/02/09	Wal-Mart #1415	Spirit Lake IA	50.90	-
12/03/09	Finance Charge		-	-
12/16/09	Sunshine Foods	SD	-	33.92 @
12/17/09	Wal-Mart #1415	Spirit Lake IA	21.85	-
12/30/09	Late Fee		-	-
01/05/10	Finance Charge		-	-
01/05/10	Iowa Sports Foundation	IA	60.00	-
01/05/10	Iowa Sports Foundation	IA	120.00	-
01/07/10	Ed Tech Svs*K 12 Software	PA	-	172.94
01/11/10	Amazon Digital Svcs	WA	-	5.59
01/21/10	Amazon Mktplace Pmts	WA	-	22.29
01/21/10	Amazon Mktplace Pmts	WA	-	26.99
01/21/10	Amazon Mktplace Pmts	WA	-	29.08
01/28/10	Amazon.com	WA	29.55	-
02/03/10	Amazon Mktplace Pmts	WA	-	389.25
02/04/10	Amazon Mktplace Pmts	WA	-	34.96
02/08/10	Interest Credit Adjustment		-	-
02/08/10	Interest Credit Adjustment		-	-
02/08/10	Reversal of Late Payment Fee		-	-
02/19/10	WM Supercenter	Spencer IA	17.36	-
02/22/10	STU*Stumps	IN	-	43.99
02/22/10	STU*Stumps	IN	-	85.99
02/22/10	STU*Stumps	IN	-	111.99

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Transactions on District Credit Card Issued in Donna Ott's Name
For the period July 1, 2005 through November 30, 2010

Per Credit Card Statement				
Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
02/25/10	STU*Stumps	IN	-	25.99
02/25/10	STU*Stumps	IN	-	29.99
02/25/10	STU*Stumps	IN	-	49.99
02/25/10	STU*Stumps	IN	-	157.34
03/01/10	Paypal *Peagoo	CA	-	5.75
03/04/10	Oriental Trading Co	NE	-	165.59
03/05/10	STU*SHINDIGZ DECORATION	IN	-	84.85
03/10/10	Barns & Noble	Sioux Falls SD	130.28	-
03/10/10	Voguewigs.com	CA	-	211.30
03/11/10	Amazon.com	WA	208.00	-
03/11/10	Oriental Trading Co	NE	-	(43.85)
03/15/10	Lake Cumberland Game	KY	195.80	-
03/19/10	Peap	WVA	22.00	-
03/26/10	Great American Opportunity	TN	-	2,718.17
03/27/10	Grnd Stay Residential	Ames IA	89.60	-
03/27/10	Grnd Stay Residential	Ames IA	89.60	-
03/27/10	Grnd Stay Residential	Ames IA	89.60	-
03/29/10	WM Supercenter	Spencer IA	9.94	-
04/01/10	Amazon.com	WA	-	39.98
04/13/10	Augustana College Assn	SD	40.00	-
04/16/10	Ankeny Short Stop	Ankeny IA	125.32	-
04/17/10	Radisson Hotel	Des Moines IA	199.36	-
04/17/10	Radisson Hotel	Des Moines IA	199.36	-
04/17/10	Radisson Hotel	Des Moines IA	199.36	-
04/17/10	Radisson Hotel	Des Moines IA	199.36	-
04/20/10	Lake Cumberland Game Return	KY	(195.80)	-

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05/20/10	Caseys Gnrl Stre	Fort Dodge IA	-	129.35
05/20/10	Image Sport Inc	Waukee IA	-	154.00
05/20/10	McDonalds	Fort Dodge IA	-	52.27
05/20/10	Ryans #2235	Clive IA	-	121.73
05/21/10	Drake Diner Image Sport Inc	Des Moines IA	-	122.89
05/21/10	Git N Go	Des Moines IA	-	21.18
05/21/10	Git N Go	Des Moines IA	-	25.00
05/21/10	Perkins	Des Moines IA	-	121.49
05/21/10	Subway	Story City IA	-	69.08
05/21/10	Walgreens #5852	Des Moines IA	-	8.29
05/22/10	Image Sport Inc	Waukee IA	-	15.00
05/22/10	Kum & Go #2722	Des Moines IA	-	41.34
05/27/10	Kum & Go #2722	Des Moines IA	-	138.13
06/01/10	Kings Pointe Indoor	Storm Lake IA	380.00	-
06/01/10	Late Fee		-	-
06/03/10	Interest Charge		-	-
06/04/10	Wal-Mart #2714	Spencer IA	-	176.09
06/12/10	Hy Vee 1636	Spencer IA	-	190.17
06/21/10	Hy Vee 1636	Spencer IA	-	49.56
06/21/10	Wal-Mart #2714	Spencer IA	-	138.88
06/26/10	WM Supercenter	Spencer IA	-	165.41
07/03/10	Hy Vee 1636	Spencer IA	-	138.05
07/10/10	WM Supercenter	Spencer IA	-	133.15
08/04/10	Evan Moor	CA	-	314.95
08/13/10	WM Supercenter	Spencer IA	-	59.29
08/16/10	WM Supercenter	Spencer IA	28.70	-

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08/24/10	Liberts	CO	-	65.91
08/28/10	Amazon Mktplace Pmts	WA	-	39.99
08/28/10	ISU MU Food Court	Ames IA	-	20.10
08/28/10	Panda Express	Ames IA	-	22.38
08/29/10	AmericInn Motel & Suites	IA	-	99.68
08/29/10	AmericInn Motel & Suites	IA	-	99.68
09/10/10	Wal-Mart #2714	Spencer IA	12.96	-
09/17/10	Staples	Spencer IA	331.68	-
09/17/10	WM Supercenter	Spencer IA	42.41	-
09/24/10	Wal-Mart #2714	Spencer IA	181.35	-
09/28/10	Wal-Mart #2714	Spencer IA	47.68	-
10/01/10	Barnes & Noble	Sioux Falls SD	138.93	-
10/07/10	Wal-Mart #2714	Spencer IA	-	69.52
10/14/10	WM Supercenter	Spencer IA	-	39.44
10/19/10	Bestbuy.com	MN	-	476.98
10/21/10	Amazon Mktplace Pmts	WA	45.45	-
10/21/10	Buca Di Beppo	Indianapolis IN	-	172.60
10/22/10	Amazon Mktplace Pmts	WA	-	25.64
10/22/10	National FFA Organization	Indianapolis IN	-	70.00
10/23/10	Petro Mart	Omaha NE	-	29.40
10/28/10	WM Supercenter	Spencer IA	125.79	-
10/30/10	Amazon Services - Kindle	WA	-	3.99
10/31/10	Amazon Services - Kindle	WA	-	5.99

Improper	
Sales Tax	Finance Charge/ Late Fee
-	-
-	-
-	-
-	-
-	-
-	-
0.91	-
-	-
2.97	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
7.64	-
-	-
-	-

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Transaction Date	Vendor/ Description	Location	Supported/ Reasonable	Unsupported
11/01/10	Staples	Spencer IA	14.41	-
11/01/10	WM Supercenter	Spencer IA	24.47	-
11/18/10	Wal-Mart #2714	Spencer IA	27.85	-
Total			\$ 18,283.03	19,801.09

Total by category

^ - Children's clothing was purchased. Based on a handwritten notation on the receipt, the purchase was for "Donation for kids clothes" and was signed by the School Nurse.

- Per District staff, the senior class trip was to the Mall of America. Each student received \$50.00 withdrawn individually from a cash machine with a \$4.95 transaction fee.

- Transportation costs associated with senior class trip to the Mall of America.

@ - While supporting documentation was available for this purchase, the public purpose served by the purchase was not documented.


Improper	
Sales Tax	Finance Charge/ Late Fee
-	-
-	-
-	-
86.42	690.06
	<u>\$ 776.48</u>

Report on Special Investigation of the
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Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Lara K. Van Wyk, Staff Auditor
Alison P. Herold, CPA, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State