



**OFFICE OF AUDITOR OF STATE  
STATE OF IOWA**

David A. Vaudt, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

**NEWS RELEASE**

Contact: David A. Vaudt  
515/281-5835  
or Tami Kusian  
515/281-5834

FOR RELEASE February 2, 2012

Auditor of State David A. Vaudt today released a report on a special investigation of the Clarke Community School District (District) cheerleading account for the period August 19, 2008 through June 30, 2011. The special investigation was requested by District officials due to concerns proceeds from certain fundraising events were not properly deposited to the cheerleading account maintained by the District. A number of fundraising events were held by the District's cheerleaders during 2010 to pay for a trip to the Champs Sports Bowl in Orlando, Florida in December 2010.

Vaudt reported the special investigation identified \$10,136.42 of undeposited collections, improper disbursements and a loss incurred by the District related to the cheerleading account.

The undeposited collections total \$8,674.14 and include \$5,723.14 from fundraisers and \$2,585.00 of payments from parents. The payments from the parents were also related to the trip to the Champs Sports Bowl in December 2010 and include cash and 3 checks which should have been issued to the District but instead were issued to Jacquelynn Baumfalk, the District's former cheerleading coach. The 3 checks were endorsed by Ms. Baumfalk. In addition, not all of the amounts paid for luggage and shuttle fees by the students or their parents were properly deposited to the cheerleading account. These undeposited fees total \$366.00. Vaudt also reported it was not possible to determine whether additional collections were not properly deposited because adequate documentation was not available.

The improper disbursements identified include \$862.28 of personal items purchased in Orlando with the District's credit card, including t-shirts and photo memorabilia. The loss incurred by the District was a \$600.00 match from Bowl Games of America which was forfeited because Ms. Baumfalk did not notify District officials of the opportunity for a match and the down payment was not made in a timely manner.

Copies of this report have been filed with the Division of Criminal Investigation, the Clarke 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/1030-1211-BE00.pdf>.

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CLARKE COMMUNITY SCHOOL DISTRICT  
CHEERLEADING ACCOUNT  
  
FOR THE PERIOD  
AUGUST 19, 2008 THROUGH JUNE 30, 2011**

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Auditor of State's Report

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

At the request of District officials and as a result of concerns proceeds from certain fundraising events were not properly deposited, we conducted a special investigation of the Clarke Community School District (District) cheerleading account. We have applied certain tests and procedures to selected financial transactions of the District for the period August 19, 2008 through June 30, 2011. Based on discussions with District officials and personnel and a review of relevant information, we performed the following procedures.

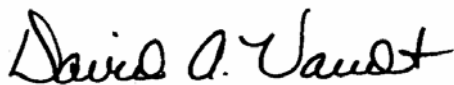
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed correspondence between District officials and the District's former cheerleading coach, Jacquelyn Baumfalk, regarding concerns about the cheerleading account.
- (3) Reviewed the District's accounting records to determine if collections from various fundraisers and donations were properly deposited to the cheerleading account. When sufficient collection records were not available, we calculated the expected collections for each fundraiser and compared the calculation to the actual amount deposited.
- (4) Reviewed the disbursements from the cheerleading account and examined related supporting documentation to determine the propriety of the disbursements.
- (5) Reviewed payroll disbursements to Ms. Baumfalk to determine reasonableness.
- (6) Met with Ms. Baumfalk to obtain explanations for certain transactions.
- (7) Obtained and reviewed Ms. Baumfalk's personal bank statements to identify the source of certain deposits.

These procedures identified \$10,136.42 of undeposited collections, improper disbursements and a loss incurred by the District. We were unable to determine whether additional collections were not properly deposited during the period of our investigation because adequate records were not available. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** of this report.

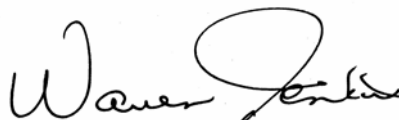
The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Clarke Community School District's cheerleading account, 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 Clarke County Attorney's Office and the Attorney General's Office.

We would like to acknowledge the assistance extended to us by personnel of the Clarke 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

November 9, 2011

Clarke Community School District  
Investigative Summary

**Background Information**

The Clarke Community School District (District) serves approximately 1,350 students in Clarke County. The District has approximately 100 teachers and 1 elementary school, 1 middle school and 1 high school in Osceola, Iowa. The District's 7 member Board meets the second and fourth Tuesday of each month.

The District's Activities Department provides support to the sports, music and arts programs available for student participation. The District also maintains individual accounts within the District's accounting system for each activity, such as volleyball, band and cheerleading. Each student activity is overseen by an adult sponsor. The sponsors may be District faculty members or other adults hired by the District. Jacquelynn Baumfalk began employment with the District as the cheerleading coach on August 19, 2008. As the District's cheerleading coach, Ms. Baumfalk was responsible for:

- holding try-outs and selecting students to fill cheerleader positions,
- organizing practices and performances,
- organizing fundraisers and
- monitoring financial reports of the cheerleading account maintained by the District.

Sue Brimm acted as the District's assistant cheerleading coach. She was responsible for helping Ms. Baumfalk with coaching responsibilities, helping at practices and helping supervise fundraising activities. Ms. Brimm was also employed by the District as the Activities Secretary.

In early 2010, the District's cheerleaders were invited to perform at the Champs Sports Bowl in Orlando, Florida on December 4, 2010. The Champs Sports Bowl is an annual college football bowl game operated by Florida Citrus Sports, a non-profit group. The invitation was extended by Bowl Games of America (BGA), an organization which coordinates performances for certain events. On April 26, 2010, the Board approved the trip, but the Board specified "No out of pocket money will be required from the parents or school district. All trip expenses must be fund raised in advance."

During a review of each activity's account balance at the end of the 2010-2011 school year, District officials determined the expenses in the cheerleading account exceeded the revenues. According to District officials, it was Ms. Baumfalk's responsibility to maintain appropriate records to determine whether sufficient funds were raised in advance to cover the expenses of the trip. We reviewed the cheerleading account activity for the 2010-2011 school year. The revenues totaled \$24,615.62 and the expenses totaled \$30,858.73.

Account activity printouts are prepared monthly. According to the Activities Director, Chris Deam, certain activities consistently run a slight deficit balance because these activities do not have a regular source of revenues. As a result, Activities Director Deam stated he was not concerned when he reviewed activity balances throughout the year.

According to the District's Business Manager, Ruth White, she brought the activity in the cheerleading account to the attention of Activities Director Deam, Principal Antisdell and Superintendent Cox around March 2011 because the expenses were exceeding revenues by more than usual. According to Principal Antisdell, around the same time, she approached Ms. Baumfalk and Ms. Brimm to inform them there was a deficit balance and they were responsible for rectifying the deficit balance.

In a letter dated June 15, 2011, Superintendent Cox asked Ms. Baumfalk to meet with him to explain why the expenses in the cheerleading account exceeded the revenues in the account and

how she would rectify the situation. After sending the letter to Ms. Baumfalk, District officials contacted her to determine when she would be available. According to District officials, meeting times were established for several occasions, but Ms. Baumfalk did not come to the District office at the designated times.

The District received a handwritten letter from Ms. Baumfalk dated June 27, 2011 which stated she resigned effective immediately. The District also received a letter from Ms. Baumfalk dated July 14, 2011 which stated, in part, "...all funds were deposited through the Superintendent, his secretary and other high school secretaries, after delivery by myself or Sue Brimm." The letter also stated Activities Director Deam authorized the use of the credit card for baggage and shuttle fees, with the understanding the school would be reimbursed. Copies of Ms. Baumfalk's resignation letter and the letter dated July 14, 2011 are included in **Appendix 1**.

As a result of the concerns identified, Ms. Baumfalk's failure to meet with District officials to offer explanations for why the expenses exceeded the revenues in the cheerleading account and Ms. Baumfalk's subsequent resignation, District officials requested the Office of Auditor of State review the District's cheerleading account. We performed the procedures detailed in the Auditor of State's report for the period August 19, 2008 through June 30, 2011.

### **Detailed Findings**

The procedures performed identified \$10,136.42 of undeposited collections, improper disbursements and a loss incurred by the District. The undeposited collections identified include payments made by parents and proceeds from fundraisers held by the cheerleaders. It is not possible to determine if all collections between August 19, 2008 and June 30, 2011 were properly deposited because adequate documentation was not available. If sufficient records had been readily available, additional undeposited collections may have been identified. All of the undeposited collections identified are related to payments made by parents and fundraising events held by the cheerleaders to pay for costs related to the trip to Orlando in December 2010.

The improper disbursements identified include \$730.28 of unauthorized purchases using the District's credit card. The improper credit card purchases were made by Ms. Baumfalk during the trip to Orlando. Another loss to the District related to the trip was \$600.00 which would have been reimbursed to the District in the form of a match from BGA if Ms. Baumfalk had notified District officials of the opportunity for a match so a down payment could be made in a timely manner and she had completed the required information in a timely manner.

When we met with Ms. Baumfalk, she stated she received a call from a representative of BGA shortly after returning from the trip. The BGA official stated the trip had not been paid in full. After the call, Ms. Baumfalk stated she contacted District officials to determine why the company had not been paid. Ms. Baumfalk also stated she was called into the District office in January to speak about particular items in the account she did not agree with, but she could not give an exact date. However, according to notes taken by Business Manager White, the meeting took place on June 7, 2011.

Ms. Baumfalk also stated she got a printout of the activity in the cheerleading account in February or March 2011, but did not specify who she received the printout from. On March 28, 2011, Ms. Baumfalk sent an email to Principal Antisdell stating she was going to get another printout and go through the items with Ms. Brimm. In the email, she stated she had already discussed some of the items with Activities Director Deam and the staff person responsible for accounts payable and she spoke with Business Manager White about the account balance. Principal Antisdell stated she did not recall receiving the email, but she could not be sure if she received it. However, Ms. Baumfalk's recollection of the timeline is not consistent. She stated she had not received an activity report until March 2011, but her email of March 28, 2011 stated she received an activity report and had already discussed the matter with several individuals.

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



**UNDEPOSITED COLLECTIONS**

The cheerleaders held a number of fundraisers related to the trip, including selling t-shirts, signs and flowers. The supplies for the fundraisers were purchased by the District and charged to the cheerleading account. The proceeds collected were to be deposited to the cheerleading account maintained by the District.

In addition to proceeds from fundraisers, payments made by certain parents should have also been deposited to the cheerleading account maintained by the District. According to District officials we spoke with, 3 parents volunteered to chaperone the trip. The chaperones were to pay their portion of the costs associated with the trip. Neither District funds nor proceeds from the cheerleaders’ fundraisers were to be used to pay the chaperone’s costs. Because the airfare, lodging and other trip costs were paid for by the District and charged to the cheerleading account, the chaperone’s payments should have been deposited to the cheerleading account maintained by the District.

The amounts which should have been deposited to the cheerleading account maintained by the District are described in the following paragraphs.

**Sand Art** – According to District officials, the cheerleaders had a Sand Art booth at the local July 4th celebration in 2010. **Table 1** lists the items purchased by the District for the Sand Art fundraiser.

**Table 1**

<b>Date</b>	<b>Vendor</b>	<b>Items Purchased</b>	<b>Amount</b>
07/21/10	Sand Blast Entertainment	Plastic toys, sand	\$ 423.66
06/15/10	Sand Blast Entertainment	Sand art starter kit	692.67
07/01/10	Patriotic Fun Faces	Face painting, tattoos	114.00
07/01/10	Oriental Trading Company	Face tattoos	130.78
07/03/10	Fareway	Wet ones. Mt. Dew	20.79
<i>Unknown</i>	Fareway	<i>No receipt</i>	53.94
<i>Unknown</i>	Fareway	<i>No receipt</i>	13.96
Total			<u>\$ 1,449.80</u>

We met with Ms. Baumfalk on October 20, 2011. During the meeting, Ms. Baumfalk stated the Sand Art fundraiser was to be held at various times over the holiday weekend. She remembered working Friday night and stated the event was rained out Saturday and Sunday. She also stated Ms. Brimm was responsible for the collections because she was gone for a family picnic on Monday, July 4. In addition, Ms. Baumfalk stated the amount collected was not very much, but she could not specify an amount. She also stated there were leftover supplies, but she does not know how much.

We also spoke with Ms. Brimm, who told us the Sand Art fundraiser was held during the 4<sup>th</sup> of July weekend and was 3 or 4 days in length. Ms. Brimm participated in the fundraiser for approximately 8 hours total that weekend as she was dealing with a family illness. She stated there was a cashbox on a table in the back of the supplies tent. The cheerleaders were responsible for collecting the money and making change, as needed, using the cashbox. Several parents worked in shifts to supervise, as needed, but either Ms. Baumfalk or Ms. Brimm was present as well. The cashbox was secured at the end of each night, but Ms. Brimm did not remember who secured the cash box each night. She stated she remembered Ms. Baumfalk had the cash box on at least 1 occasion. Ms. Brimm did not secure the cash box any night.

Ms. Brimm stated the cheerleaders were busy painting faces or applying temporary tattoos at the fundraiser, and it was her belief they were fairly busy. However, the fundraiser did close early 1 night due to rain and high winds. Ms. Brimm stated she and Ms. Baumfalk walked in the parade on July 4 at 11:00 a.m. After the parade, Ms. Baumfalk left for a family lunch and returned afterward.

According to Ms. Brimm, remaining supplies were used to raise funds in Winterset during a charity event approximately 2 weeks after the 4<sup>th</sup> of July and also at the County Fair approximately the 1<sup>st</sup> or 2<sup>nd</sup> weekend of August. Ms. Brimm told us she was present at the charity event in Winterset and the 1<sup>st</sup> day of the County Fair. She stated the sales were not very good and she does not believe they made a significant amount of money.

According to Ms. Brimm, the cheerleaders also sold soda and water at the fundraising events. However, Ms. Brimm stated she did not receive any money to deposit from any of the 3 events. Ms. Brimm’s understanding was the collections from the 4<sup>th</sup> of July event were, at a minimum, sufficient to pay for the supplies and the collections from the 2 subsequent events would be profit.

District officials discussed using the sand at another event, but the remaining sand was limited to a few colors. As a result, the District would have needed to purchase additional sand prior to holding another fundraiser.

There were no deposits from the Sand Art fundraisers in the cheerleading account maintained by the District. Based on statements by District officials, the proceeds should have, at a minimum, equaled the amount of expenses. As a result, we have included the \$1,449.80 paid for supplies for the Sand Art in **Exhibit A** as undeposited collections.

**“Fight Like A Girl” Sales** – We reviewed a vendor invoice dated November 4, 2010 which showed the District paid \$2,189.18 for a number of “Fight Like a Girl” items, including t-shirts, clings, koozies and draw-string bags. According to District officials, the cheerleaders took orders for the items and purchased the number of items ordered.

The District paid the vendor a discounted cost for the items, then sold them at retail prices established by the vendor. All of the items purchased were pre-ordered and should have been paid for in advance by the individuals who ordered them. Documentation received from the vendor showed the retail value of the items totaled \$3,692.00. As a result, \$3,692.00 should have been collected and deposited to the cheerleading account maintained by the District. However, receipts maintained by the District show only \$2,474.56 was deposited to the account.

**Table 2** lists the dates and amounts of the deposits to the cheerleading account from the sale of the “Fight Like A Girl” items. As illustrated by the **Table**, only 2 of the 6 amounts deposited were for even dollar amounts. Based on the information from the vendor, with the exception of 2 infant items which were sold for \$13.50 each, the amounts collected from the purchasers should have been even dollar amounts. It is unclear why the amounts deposited weren’t even dollar amounts or end in \$.50.

<b>Date</b>	<b>Amount</b>
08/11/10	\$ 17.55
08/24/10	1,695.28
09/01/10	625.28
09/10/10	55.00
12/01/10	66.45
12/10/10	15.00
Total	<u>\$ 2,474.56</u>

**Table 3** compares the amount which should have been deposited to the amount actually deposited. As illustrated by the **Table**, the undeposited collections for the “Fight Like a Girl” items totals \$1,217.44. This amount is included in **Exhibit A** as undeposited collections.

<b>Description</b>	<b>Amount</b>
Amount to be deposited	\$ 3,692.00
Less: Amount actually deposited	2,474.56
Undeposited collections	<u>\$ 1,217.44</u>

**Yard Signs and Attachments** – We reviewed 2 vendor invoices dated December 9, 2010 which showed the District paid \$1,032.00 and \$50.56, respectively, for 50 signs and 88 attachments. According to District officials, the cheerleaders took orders and collected payment in advance for the 50 signs and 79 of the 88 attachments. The 9 remaining attachments were ordered as extras and may have been sold to parents or other interested parties. None of the remaining 9 attachments could be located at the school. However, we cannot determine if the 9 attachments were sold and paid for.

Each sign with an attachment was sold for \$35.00. Additional attachments were sold for \$15.00 each. As illustrated by **Table 4**, \$2,185.00 should have been deposited to the cheerleading account maintained by the District.

<b>Description</b>	<b>Amount</b>
<u>Signs and attachments:</u>	
Number sold	50
Price per sign and attachment	\$ 35.00
Proceeds from signs and attachments	\$ 1,750.00
<u>Additional Attachments:</u>	
Number sold	29
Price per additional attachment	\$ 15.00
Proceeds from additional attachments	435.00
Total amount to be deposited	<u>\$ 2,185.00</u>

Receipts maintained by the District show only \$1,240.00 was deposited to the cheerleading account maintained by the District. **Table 5** compares the amount which should have been deposited to the amount actually deposited. As illustrated by the **Table**, the undeposited collections for the signs and attachments total \$945.00. This amount is included in **Exhibit A** as undeposited collections.

<b>Description</b>	<b>Amount</b>
Amount to be deposited	\$ 2,185.00
Less: Amount actually deposited	1,240.00
Undeposited collections	<u>\$ 945.00</u>

**Cheer Camps** – Cheerleaders sponsor 2 cheer camps each year to raise funds. The 1<sup>st</sup> cheer camp is for football and the 2<sup>nd</sup> cheer camp is for basketball. The football cheer camp is held in the fall and includes a performance during the halftime of a home football game. According to the District staff members we spoke with, the cost to attend the camp was \$20.00 per participant, which included a t-shirt. Ms. Baumfalk told us she kept rosters of participants for each cheer camp in a binder located in Ms. Brimm’s office. However, according to Ms. Brimm, 1 binder includes all cheers performed and the other has cheerleading posters. She also stated she had seen the rosters, but she was not responsible for maintaining them.

On August 17, 2010, 115 t-shirts for the football cheer camp were purchased from a vendor for \$690.00. We did not locate any undistributed t-shirts at the District. Of the 115 t-shirts purchased, based on discussion with District officials, we estimate 15 may have been given to the cheerleaders and adults coaching at the camp. As illustrated by **Table 6**, \$2,000.00 should have been deposited by the District for the football cheer camp if all the remaining t-shirts were distributed to participants who paid the registration fee.

Description	Amount
Number of participants	100
Price per participant	\$ 20.00
Total amount to be deposited	<u>\$ 2,000.00</u>

Fees were collected at the time of registration. **Table 7** lists the dates and amounts which were recorded as deposits in the cheerleading account maintained by the District for the 2010 football cheer camp. The District maintains 1 account for both cheer camps. We were able to identify the deposits for the football cheer camp based on the dates deposited. The football cheer camp takes place during the fall and, therefore, the registration fees should be deposited during the fall.

Date	Amount
08/11/10	\$ 60.00
08/11/10	1,112.00
08/24/10	52.00
Total	<u>\$ 1,224.00</u>

As illustrated by the **Table**, receipts maintained by the District show only \$1,224.00 was deposited for the football cheer camp to the cheerleading account maintained by the District. **Table 8** compares the amount which should have been deposited to the amount actually deposited. As illustrated by the **Table**, the undeposited collections for the football cheer camp total \$776.00. This amount is included in **Exhibit A** as undeposited collections.

Description	Amount
Amount to be deposited	\$ 2,000.00
Less: Amount actually deposited	1,224.00
Undeposited collections	<u>\$ 776.00</u>

The basketball cheer camp is held in the winter and includes a performance during halftime of a home basketball game. According to District officials we spoke with, the cost to attend the basketball cheer camp was \$20.00 and included a “Think Pink” t-shirt. As previously stated, the District was unable to locate rosters for the cheer camps. However, according to the current cheerleading coach, approximately 60 participants registered for the basketball cheer camp for the current year.

The t-shirts purchased for the basketball cheer camp were also sold as part of the “Think Pink” t-shirt fundraiser which is discussed in the following section. The t-shirt order and any other available documentation did not specify how many of the t-shirts ordered were for the basketball cheer camp participants. As a result, we cannot definitively determine the number of participants for the basketball cheer camp. If only 60 participants registered, \$1,200.00 should have been deposited for the basketball cheer camp.

Fees were collected at the time of registration. **Table 9** lists the dates and amounts which were recorded as deposits in the cheerleading account maintained by the District for the basketball cheer camp. We were able to determine the deposits for the basketball cheer camp based on the dates deposited. The basketball cheer camp takes place during the winter and, therefore, the registration fees should be deposited during the winter.

**Table 9**

Date	Amount
01/14/11	1,252.00
01/19/11	232.00
01/21/11	60.00
01/26/11	20.00
01/27/11	(40.00) ^
01/28/11	(32.00) ^
02/04/11	124.00
04/04/11	32.00
05/09/11	15.00
Total	<u>\$ 1,663.00</u>

^ - Adjustments for returned checks. These amounts were subsequently redeposited.

Receipts maintained by the District show \$1,663.00 was deposited for the basketball cheer camp to the cheerleading account maintained by the District. Based on a \$20.00 fee, the amount deposited is appropriate for 83 participants, which is more than the 60 participants estimated by the current cheerleading coach. Because 83 participants appears reasonable when compared to the football cheer camp participants, we have not included an undeposited collections amount in **Exhibit A** for the basketball cheer camp. In addition, we used the calculated 83 participants to determine the amount of expected collections for the number of “Think Pink” t-shirts sold, which is discussed in the following paragraphs.

**“Think Pink” T-Shirts** – We reviewed a vendor invoice dated January 27, 2011 which showed the District paid \$1,600.00 for 800 “Think Pink” t-shirts. Some of the t-shirts were distributed to participants of the basketball cheer camp and some were sold by the cheerleaders as a fundraiser. According to District officials, the cheerleaders took orders and collected payment in advance for the t-shirts. However, extra shirts were also purchased. We located a box of 56 “Think Pink” t-shirts at the District which were not sold or distributed to the cheer camp participants.

As previously discussed, we determined 83 cheer camp participants received t-shirts. Based upon discussions with District officials, we estimate an additional 17 cheerleaders and coaches received t-shirts for the camp. Therefore, we estimate a total of 100 t-shirts were not sold as part of the “Think Pink” t-shirt fundraiser. This amount is also consistent with the number of t-shirts provided to participants for the football cheer camp.

As illustrated by **Table 10**, 644 t-shirts of the 800 t-shirts ordered were sold after considering the 56 unsold t-shirts and the 100 estimated for basketball cheer camp. The “Think Pink” t-shirts were to be sold for \$5.00 each. Also as illustrated by **Table 10**, \$3,220.00 should have been deposited to the cheerleading account maintained by the District.

**Table 10**

<b>Description</b>	<b>Amount</b>
Number of t-shirts purchased	\$ 800
Less: Number of unsold t-shirts	(56)
Estimated number of t-shirts for cheer camp	(100)
Number of t-shirts sold	644
Price per t-shirt	5.00
Total amount to be deposited	\$ 3,220.00

Receipts maintained by the District show only \$1,885.10 was deposited for the t-shirts to the cheerleading account maintained by the District. Because the t-shirts were to be sold for \$5.00, it appears the additional \$.10 recorded as a deposit was the result of a data entry or counting error on a deposit made on January 26, 2011. The accounting coding sheet prepared on that date exceeded the 2 related receipts by \$.10. **Table 11** compares the amount which should have been deposited to the amount actually deposited. As illustrated by the **Table**, the undeposited collections for the t-shirts total \$1,334.90. This amount is included in **Exhibit A** as undeposited collections.

**Table 11**

<b>Description</b>	<b>Amount</b>
Amount to be deposited	\$ 3,220.00
Less: Amount actually deposited	1,885.10
Undeposited collections	\$ 1,334.90

**Mums** – According to District officials, the cheerleaders sell mums each year for homecoming. They also stated sales frequently fluctuate and, in most years, not enough mums were sold to cover their cost.

We reviewed a vendor invoice dated October 16, 2010 which showed the District paid \$455.00 for mums for the 2010 homecoming. **Table 12** lists the dates and amounts of deposits in the cheerleading account related to the sale of mums.

**Table 12**

<b>Date</b>	<b>Amount</b>
09/22/10	\$ 90.00
09/29/10	108.00
10/06/10	81.00
10/14/10	47.50
10/27/10	9.00
Total	\$ 335.50

We were unable to determine how many mums were sold in 2010. As a result, we are unable to determine how much should have been deposited. Therefore, an amount is not included in **Exhibit A**.

**Avon** – District officials stated a representative from Avon offered to host an Avon fundraiser with all proceeds designated for the cheerleaders' trip. In an email dated March 29, 2011, the representative stated she had taken the orders and paid for them personally. Because the District reimbursed the representative the total cost, she remitted all proceeds collected to the District.

**Table 13** lists the dates and amounts of deposits related to the Avon sales. The 3 deposits consisted only of checks. Because additional documentation is not readily available, we were not able to determine how much should have been received from the Avon representative. A handwritten note included on a copy of the email obtained from the District stated the representative's cost of the merchandise ordered totaled \$408.12. Based on that information, sales proceeds of \$462.26 appear reasonable. As a result, an amount is not included in **Exhibit A**.

**Table 13**

Date	Amount
03/29/11	\$ 307.34
04/06/11	100.78
04/14/11	54.14
Total	<u>\$ 462.26</u>

**Payments by Parents** - As stated previously, payments made by certain parents should have been deposited to the cheerleading account maintained by the District. According to District officials we spoke with, 3 parents volunteered to chaperone the trip. Each chaperone was to pay \$1,136.00 for their portion of the costs associated with the trip. Of the 3 chaperones, 1 issued personal checks to the District which were properly deposited, 1 issued personal checks to Ms. Baumfalk and 1 gave cash to Ms. Baumfalk.

In addition, a 4<sup>th</sup> parent made cash payments to the District for a portion of her child's trip expenses. As previously stated, the Board specified the trip was not to result in out-of-pocket expenses to the District or the cheerleaders' parents. According to District officials we spoke with, the 4<sup>th</sup> parent's cash payments were considered "donations" to the District for work the cheerleader had done for the parents.

**Table 14** lists dates and amounts of payments made by the 2 chaperones and the parent which were not properly deposited to the cheerleading account maintained by the District. Additional information regarding the payments is provided in the paragraphs following the **Table**.

**Table 14**

Parent	Date	Amount
Chaperone 2	09/02/10	Check \$ 340.00
	11/15/10	Check 599.00
	11/19/10	Check <u>197.00</u> \$ 1,136.00
Chaperone 3	Various^	Cash 1,136.00
Parent 4 *	10/24/10	Cash 220.00
	11/XX/10^	Cash <u>93.00</u> 313.00
Total		<u>\$ 2,585.00</u>

^ - Specific date(s) not available.

\* - Payments for child's trip expenses.

- As previously stated, the check from the 1<sup>st</sup> chaperone was issued to the District and was properly deposited.
- As illustrated by the **Table**, Chaperone 2 wrote 3 checks to Ms. Baumfalk for her portion of the trip. Copies of the checks are included in **Appendix 2**. As illustrated by the **Appendix**, all 3 checks were written to and endorsed by Ms. Baumfalk. According to Chaperone 2, she wrote the checks to Ms. Baumfalk because Ms. Baumfalk told her she

purchased the airline tickets on her personal credit card. Chaperone 2 also stated this process did not seem unusual to her because other sponsors or coaches purchased items and requested reimbursement.

When we spoke with Ms. Baumfalk, she stated she cashed the checks because they had been written to her personally and she provided the cash to Ms. Brimm for deposit. However, according to Ms. Brimm, she never received cash from Ms. Baumfalk for the checks.

Business Manager White confirmed she had similar discussions with Ms. Baumfalk and Ms. Brimm regarding the 3 checks. According to Ms. White, Ms. Baumfalk told her she cashed the checks and gave the cash to Ms. Brimm, who denied receiving any cash from Ms. Baumfalk for the 3 checks. However, according to Ms. White, when Ms. Brimm later confronted Ms. Baumfalk about the statement, Ms. Baumfalk denied telling Ms. White she gave the cash to Ms. Brimm.

We reviewed the District's credit card statements and confirmed the cost of the airplane tickets and credentials for the bowl game were paid for by the District. Because the District paid for cost of the chaperones' trip, the payments made by the chaperones should have been deposited to the cheerleading account maintained by the District.

- Chaperone 3 told District officials she gave cash directly to Ms. Baumfalk on several occasions to pay for the trip costs. The parent was not able to remember the individual amounts or dates of the cash payments. She also stated she remembered giving Ms. Baumfalk cash when she saw her at Wal-Mart where she was working. We did not locate any receipts issued by the District for any cash deposited to the cheerleading account for this parent.
- Parent 4 stated she paid cash for a portion of her child's trip. As illustrated by **Table 14**, the parent made a cash payment in October 2010 and a second cash payment in November 2010. According to the parent, she put cash in an envelope with Ms. Baumfalk's name on the front. She then gave the envelope to her daughter, who stated she gave the envelope to Ms. Baumfalk at practice on both occasions. Parent 4 stated she typically paid with a check, but Ms. Baumfalk informed her she should make a cash donation which could not be tracked to Parent 4 because her daughter had not raised enough funds. While we cannot definitively determine Parent 4 provided cash to Ms. Baumfalk, it was Ms. Baumfalk's responsibility to ensure all funds were properly collected and deposited.

Because the payments made by these parents were not properly deposited to the cheerleading account maintained by the District, the \$2,585.00 listed in **Table 14** is included in **Exhibit A** as undeposited collections.

**Baggage and Shuttle Fees** – During the trip to Florida, \$340.00 of baggage fees and \$442.00 of shuttle fees were incurred. They were paid using the District's credit card, but were to be repaid to the District by each participant. The \$782.00 of fees divided among the participants totaled \$46.00 per person. Ms. Baumfalk provided a copy of a letter to District officials which was dated June 10, 2011. The letter requested each cheerleader/parent submit \$46.00 by June 24, 2011. The letter also stated checks should be issued to Clarke Cheerleaders. We were not able to determine if all cheerleaders or parents received the letter.

We spoke with 1 parent and 1 chaperone about the baggage and shuttle fees. According to the parent, she was told by Ms. Baumfalk to give her daughter cash for the baggage fee. On the way to Florida, the cheerleader did not check any baggage and she checked 1 bag on the return trip from Florida. The cheerleader gave \$20.00 in cash to 1 of the chaperones, who then gave the money to Ms. Baumfalk. When the parent received the letter from Ms. Baumfalk requesting payment of baggage and shuttle fees, she thought this was odd as they had already been paid.



The parent then spoke with Chaperone 2 about already paying. According to the parent, Business Manager White told her she would not be required to make an additional payment. She also stated when she spoke to other parents, some of them had received the letter and some had not.

According to Chaperone 2, she spoke with Ms. Baumfalk prior to departure and stated neither she nor her daughter would be checking in baggage. When she arrived at the airport, Ms. Baumfalk had gotten baggage tags for everyone. At this time, some cheerleaders paid Ms. Baumfalk for the baggage fees. Chaperone 2 also stated she found it odd Ms. Baumfalk would be sending a letter for baggage fees as it was her impression these had already been paid.

Based on the information recorded in the cheerleading account maintained by the District, 4 deposits related to baggage and shuttle fees totaling \$416.00 were posted to the account on June 27, 2011. The amounts deposited ranged from \$26.00 to \$292.00. The District did not issue any receipts for the amounts deposited. As a result, we are unable to determine who made the payments.

The \$416.00 includes a \$200.00 cash deposit Ms. Baumfalk brought to the District Office on June 27, 2011. According to District officials, she stated the money was for baggage and shuttle expenses. When school officials asked Ms. Baumfalk why she had not turned in the money earlier, she stated she was holding onto the money until everyone had paid. She brought in the money after school officials inquired as to why the expenses in the cheerleading account exceeded the revenues.

Based on the District's credit card statements, we determined \$782.00 should have been collected for baggage and shuttle fees. However, only \$416.00 was deposited to the cheerleading account maintained by the District. Because sufficient records are not available, we are unable to definitively determine all parents paid the fees to Ms. Baumfalk. However, as previously stated, it was Ms. Baumfalk's responsibility to ensure all fees were properly collected and deposited. As a result, the remaining \$366.00 is included in **Exhibit A** as undeposited collections.

### **IMPROPER DISBURSEMENTS**

In addition to the cost of supplies for the fundraising events held by the cheerleaders, the cheerleading account maintained by the District included travel costs for the trip to Florida. Travel costs included airfare and the amount paid to BGA for the performance package, which included lodging and credentials to attend the bowl game. We reviewed the expenses recorded in the account and purchases made with the District's credit card during the trip to Florida and identified the concerns discussed in the following paragraphs.

**Purchases on the District's Credit Card** – The District has a credit card which is available for use by District employees. The credit card is to be used in compliance with the policy established by the District. According to the Activities Director, he gave Ms. Baumfalk the District's credit card for emergency use while in Florida.

When we spoke with Ms. Baumfalk, she stated she used the District's credit card for baggage and shuttle fees. She also stated she used the District's credit card for personal purchases made by certain individuals on the trip. According to Ms. Baumfalk, she tracked the amount of funds each cheerleader earned as their portion of the proceeds of each fundraiser prior to the trip. She also tracked the amount of funds she earned because she was involved in each fundraiser.

We reviewed the documents maintained by Ms. Baumfalk on which she tracked the amount earned by each cheerleader. According to the documents, 3 cheerleaders earned "excess" funds between \$28.81 and \$84.93 and Ms. Brimm earned \$54.04 of "excess" funds. The remaining 9 cheerleaders earned between \$0.00 and \$2.98 of excess funds. However, the amount recorded for Ms. Baumfalk shows she earned \$650.36 more than the cost of her trip. It appears Ms. Baumfalk did not equally allocate the total cost of the trip to everyone who went to Florida. Instead, it appears she used the complimentary hotel costs provided by BGA for 1 person as a reduction of her share of the trip's costs.

According to District officials we spoke with, they believed Ms. Baumfalk knew it was against Department of Education rules to track the amount of funds raised by each cheerleader so they did not specifically tell her she could not do this. However, according to Ms. Brimm, she was aware Ms. Baumfalk was tracking the amount of funds earned by each cheerleader. Ms. Brimm also stated she was aware she had an “excess” balance herself.

According to 2 cheerleaders we spoke with, they were told by Ms. Baumfalk each cheerleader had a separate account within the cheerleading account and she periodically told them how much was in their account. However, the amounts Ms. Baumfalk told them varied considerably from time to time. They also stated they initially understood any “excess” funds would be divided among the cheerleaders who had not yet earned enough for the trip. However, shortly before the trip, Ms. Baumfalk told them they could not use any of their “excess” earned funds to cover shortfalls in other cheerleaders’ accounts. Once in Florida, the cheerleaders were told they could use the “excess” funds in their accounts for personal purchases.

When we spoke with Ms. Baumfalk, she stated because certain cheerleaders had earned more than their share of the cost of the trip, she allowed them to spend their “excess” funds by making purchases on their behalf with the District’s credit card. She also stated she had earned more than her share of the trip’s cost, so she also made personal purchases with the District’s credit card. The personal purchases included meals, clothing and other items.

Ms. Baumfalk also stated not all the cheerleaders were allowed to spend the total amount of excess funds they earned because the \$1,500.00 credit limit established for the District’s credit card was met during the trip.

According to Ms. Baumfalk, she used the District credit card to purchase gifts for her family, Activities Director Deam and certain Board members. Activities Director Deam confirmed he received a t-shirt from Ms. Baumfalk from the Champs Bowl Game, but he thought the cheerleaders had received the t-shirt for free for performing. We also discussed the gifts with Principal Antisdell, who stated she requested Ms. Baumfalk bring her sand from the beach. However, Ms. Baumfalk brought Principal Antisdell jewelry sets, including earrings and a necklace. Principal Antisdell stated she told Ms. Baumfalk she did not want the items, but they are still in Principal Antisdell’s possession.

**Table 15** lists the purchases made in Florida with the District’s credit card. Additional information regarding the charges is provided in the paragraphs following the **Table**.

<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	
12/27/10	Quiet Flight	<i>Unknown</i>	\$ 88.13	^
12/27/10	Quiet Flight	<i>Unknown</i>	46.75	^
12/27/10	Flippers Pizzeria	3 Meals	33.98	
12/27/10	Hard Rock Café	Clothing	285.41	
12/27/10	Hard Rock Café	<i>Unknown</i>	26.57	^
12/27/10	Hard Rock Café	1 Meal	28.56	
12/27/10	Hard Rock Café	Meals Photo Package	65.42	
12/27/10	Hard Rock Café	<i>Unknown</i>	35.46	^
12/28/10	UA Sport	<i>Unknown</i>	120.00	^
	Total		<u>\$ 730.28</u>	

^ - Itemized receipts were not available.

- The receipts for the purchases made at Quiet Flight did not include a detailed description. However, 4 of the 7 items purchased had the same SKU number and cost \$21.95 each. The remaining 3 items cost \$15.95, \$12.95 and \$9.95. Based on an internet search, there is a Quiet Flight location at Universal Studios in Orlando, FL. Quiet Flight's webpage shows they sell clothing and surfing gear. Ms. Baumfalk stated \$88.13 was purchased by Ms. Brimm. Ms. Brimm stated this was not her purchase.
- The receipt from Flippers Pizzeria shows 3 meals were purchased at 10:04 p.m. on December 27, 2010 and were delivered to the Doubletree Hotel at Universal Studios. The receipt also included Ms. Baumfalk's name.
- As illustrated by the **Table**, 5 charges were incurred at the Hard Rock Café on December 27, 2010. The receipt for the \$285.41 charge shows 11 clothing items were purchased at 5:11 p.m. The individual prices ranged from \$18.00 to \$28.00. When we spoke with Ms. Baumfalk, she stated the \$285.41 purchase from Hardrock Café consisted of t-shirts for her family, a couple of Board members and Activities Director Deam.

The \$26.57 charge was incurred at 5:16 p.m. Because an itemized receipt was not provided to the District for the purchase, additional information about the purchase is not available.

The \$28.56 charge was incurred at 4:33 p.m. The itemized receipt for the charge shows a single meal and sweet tea was purchased and the diner was seated at 3:11 p.m. According to both Ms. Baumfalk and Ms. Brimm, this was Ms. Brimm's meal. According to Ms. Brimm, she was not aware the District's credit card was used by Ms. Baumfalk to pay for the meal. She reimbursed the District for the cost of the meal in June 2011. The reimbursement is included in **Exhibit A**.

The \$65.42 charge was also incurred at 4:33 p.m. The itemized receipt shows the diner was seated at 3:11 p.m. and a soda, sandwich, an appetizer and a photo package were purchased.

The \$35.46 charge was also incurred at 4:33 p.m. However, because an itemized receipt was not submitted for the charge, additional information is not available.

- The receipt from UA (Ultimate Athletic) Sports Event Merchandise shows the \$120.00 charge was incurred in Missouri. We discussed the receipt with Ms. Baumfalk, who stated she did not know about the purchase. Activities Director Deam stated he does not know about this purchase. According to the Ultimate Athletic website, the Parkville, Missouri address listed on the receipt is a warehouse which provides clothing for several bowl games, including the Champs Bowl. Based on this information, we concluded the purchase was made at the Champs Bowl game.

Ms. Baumfalk was not authorized to use the District's credit card to pay for personal items and she was not authorized to spend any "excess funds" earned by individual cheerleaders. According to District officials, when they asked Ms. Baumfalk on June 7, 2011 about the purchases, she stated she would ask the cheerleaders to reimburse the District for the items they purchased with the District's credit card. However, the District has not been reimbursed. The \$730.28 of improper purchases listed in **Table 15** are included in **Exhibit A**.

**Creston Publishing Co** – According to District officials, the cheerleaders had an article published in the Osceola Sentinel Tribune thanking everyone for their contributions. According to a District official, Ms. Baumfalk stated if Creston Publishing was mentioned in the thank you, there would not be a charge for publishing it. However, an invoice was received and paid for by the District.

School officials stated they were unaware of the arrangement described by Ms. Baumfalk when the invoice was paid. During the discussion with District officials on June 7, 2011, Ms. Baumfalk

stated she would request a refund from the publishing company. Because a refund has not been received, the \$132.00 paid by the District for the ad is included in **Exhibit A**.

#### **OTHER LOSS TO THE DISTRICT**

**Bowl Games of America (BGA)** – Credentials are required to perform at bowl games. The District paid BGA \$1,500.00 as a deposit for the \$11,038.00 cost of the performance package, which included lodging and credentials for the bowl game. The \$1,500.00 deposit was paid on October 10, 2010.

According to District officials and documents we reviewed, BGA offers a matching program to help pay for the performance package based on the number of participants sent to the event. The District would have qualified for a \$600.00 match for the cheerleaders' trip if the deposit had been paid by May 21, 2010. Ms. Baumfalk failed to notify District officials of the opportunity for the \$600.00 match. As a result, the deposit was not made by May 21, 2010 and the District did not receive the \$600.00 match.

We contacted a representative of BGA who confirmed the invoice for the trip was sent to Ms. Baumfalk's personal email address. Neither an electronic nor paper copy of the invoice was provided to the District by BGA. As a result, it was Ms. Baumfalk's responsibility to provide the invoice to the District so payment could be made in a timely manner. As a result, the \$600.00 additional cost incurred by the District is included in **Exhibit A** as a loss to the District.

#### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Clarke Community School District to 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. Lack of Supporting Documentation – Supporting documentation was not maintained for certain purchases made with the District's credit card during the cheerleaders' trip to Florida. In addition, some purchases made in Florida with the credit card were personal in nature.

The District's policy states the credit card may only be used for actual and necessary expenses incurred in the performance of work-related duties. The policy also requires a detailed receipt in addition to a credit card receipt indicating the date, purpose and nature of the expense for each item purchased. The District's policy also states failure to provide a proper receipt will make the employee responsible for the expenses incurred. Those expenses are to be reimbursed to the District no later than 10 working days following the use of the District's credit card.

Recommendation – The District should ensure all personnel who are allowed to use the District's credit card are aware of the District's policies regarding use of the credit card. In addition, the District should seek reimbursement for charges which are not properly supported and those which appear to be personal.

- B. Receipts – During our review of fundraising events sponsored by the cheerleaders, we identified collections for which receipts were not issued in accordance with the District's policy.

Recommendation – The District should ensure all individuals collecting funds on behalf of the District are aware of the District’s policy regarding issuance of receipts and should ensure receipts are prepared and issued properly.

- C. Student account balances – According to District officials we spoke with, the former cheerleading coach tracked how much each cheerleader “earned” during the various fundraising activities and compared the amount earned to the amount to be paid for each cheerleader’s trip to Florida. Guidance from the Iowa Department of Education requires all members of a student activity group must have an equitable opportunity to participate in the benefits offered by the group.

The Department’s guidance also states student activity funds are first, last and always public funds that are property of the District, the same as any other District funds. As a result, the funds cannot be “earmarked” for certain student’s use.

Recommendation – The District should ensure all personnel are aware of and comply with the requirements established by the Iowa Department of Education.

- D. Activity account balances – District officials determined the balance of the cheerleading account had a deficit of approximately \$6,200.00 at the end of the 2010-2011 school year. During the year, a number of fundraising events were held, but sufficient funds were not deposited to pay for the cheerleaders’ trip to Florida. According to District officials, it was the responsibility of the former cheerleading coach to monitor the account to ensure sufficient funds were raised.

Recommendation – The District should implement procedures to monitor account balances on a periodic basis to identify any significant concerns. In addition, when a student group is planning a significant event, such as a trip or other large purchase, District officials should require periodic progress reports from the sponsoring faculty member or adult to ensure sufficient funds are available to pay the related costs.

**Exhibit**

Report on Special Investigation of the  
Clarke Community School District

Summary of Findings  
For the Period August 19, 2008 through June 30, 2010


<b>Description</b>	<b>Exhibit/Table/ Page Number</b>	<b>Improper Amount</b>
Undeposited Collections:		
Sand Art	<b>Table 1</b>	\$ 1,449.80
"Fight Like a Girl" Sales	<b>Table 3</b>	1,217.44
Signs and attachments	<b>Table 5</b>	945.00
Cheer Camp	<b>Table 8</b>	776.00
"Think Pink" T-Shirt Sales	<b>Table 11</b>	1,334.90
Payments by Parents	<b>Table 14</b>	2,585.00
Baggage and Shuttle Fees	<b>Page 15</b>	<u>366.00</u>
Total undeposited collections		<u>8,674.14</u>
Improper Disbursements:		
Purchases on District's Credit Card	<b>Table 15</b>	730.28
Creston Publishing Co.	<b>Page 18</b>	<u>132.00</u>
Total improper disbursements		<u>862.28</u>
Other Loss to the District:		
Match from Bowl Games of America	<b>Page 18</b>	<u>600.00</u>
Total		10,136.42
Less: Reimbursement by Sue Brimm		<u>(28.56)</u>
Net amount		<u><u>\$ 10,107.86</u></u>

Report on Special Investigation of the  
Clarke Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Lara K. Van Wyk, Assistant Auditor

  
Tamera S. Kusian, CPA  
Deputy Auditor of State



## **Appendices**

**Appendix 1**

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Report on Special Investigation of the  
Clarke Community School District

Copies of Jacquelyn Baumfalk's Resignation Letter and Letter Dated  
July 14, 2011

6.01-6

I, Jaci Baumfalk, resign my  
position as cheerleading sponsor of  
Clarke Community High School  
effective immediately.

Jaci S. Baumfalk  
6-27-11

Report on Special Investigation of the  
Clarke Community School District

Copies of Jacquelynn Baumfalk's Resignation Letter and Letter Dated  
July 14, 2011

July 14, 2011

JUL 22 2011

Ruth White, Business Manager  
Clarke Community School  
802 North Jackson  
Osceola, IA 50213

**RE: Cheerleading Account**

Dear Ruth,

In a letter to me dated June 15, 2011, and at meetings since, Superintendent Ned Cox has directed questions to me about a "shortfall" in the Clarke Cheerleading Account. As you know, I do not control the deposits, withdrawals, or entries to and from that account or for that matter, any other school account. As agreed, myself, Sue Brimm, cheerleaders, and volunteers raised the money to fund the Florida trip. To my knowledge all funds raised were deposited through the Superintendent, his secretary, and other high school secretaries, after delivery by myself or Sue Brimm. Nevertheless, I am willing to share with Superintendent Cox the limited information that I have. To do so, I will need to see any and all records that you have of deposits, withdrawals, or entries regarding that account. Please make copies of the requested information and let me know when I can pick that information up.

Our Athletic Director, Mr. Chris Deam, pre-authorized the use of the school credit card to pay for baggage fees and shuttle fees for those attending the Bowl Games of America Florida trip. You recall that this was with the understanding that those attending would reimburse the school upon returning. I sent out a letter dated June 10, 2011, to all of those participating in the trip asking them to reimburse the school for those fees which include \$20.00 for baggage fees and \$26.00 for shuttle fees. Please verify to me the participant names that have reimbursed the school and which participants haven't reimbursed the school as of this date. I copied you with that letter.

I am putting this request in writing as I know you are busy and this will serve as a reminder. I would appreciate getting this information as soon as possible and can be reached at [REDACTED] when the copies are ready for pick up.

Sincerely,



Jaci S. Baumfalk

Cc: Ned Cox, Superintendent; Chris Deam, Athletic Director; Sue Brimm

**Appendix 2**

Report on Special Investigation of the  
Clarke Community School District

Copies of Checks from a Parent

Jul. 21. 2011 8:58AM Clarke Administration Office No. 4914 P. 3

KENNETH W. BLAIR JR.  
CATHERINE A. BLAIR

72-2240/739 6363

DATE 9/21/10

PAY TO THE ORDER OF *Jaci Baumgardner* \$ 340.<sup>00</sup>/100

*Three hundred forty & 00/100* DOLLARS

ADVANTAGE CHECKING

*Jaci Baumgardner*

**ASB American State Bank**  
MEMO *Florida*

0411 542 9118 • Columbia, IA 50319  
0411 1949 122 • Leokery, IA 50108

Jul. 21. 2011- 8:58AM Clarke Administration Office No. 4914 P. 4

ASS 5073022403- 09/03/2010 000001001547

*Jaci Baumgardner*

Report on Special Investigation of the  
Clarke Community School District

Copies of Checks from a Parent

Jul. 21. 2011 9:04AM Clarke Administration Office No. 4914 P. 5/7

KENNETH W. BLAIR JR.  
CATHERINE A. BLAIR

72-2240/739  
0086838

6216

DATE 11/5/10

PAY TO THE ORDER OF Seri Baumfalk \$ 599<sup>00</sup>

Five hundred ninety nine DOLLARS

ADVANTAGE CHECKING

**ASB** American State Bank  
MEMO [Signature]

© 2008 UNITED STATES GOVERNMENT

Jul. 21. 2011 9:04AM Clarke Administration Office No. 4914 P. 6/7

DO NOT WRITE STAMP OR SIGN BELOW THIS LINE  
RESERVED FOR FINANCIAL INSTITUTION USE

ENDORSE HERE

Seri S. Baumfalk

FEDERAL RESERVE NOTE RECEIVED AND PRO OF SOME VISA AND CC

Report on Special Investigation of the  
Clarke Community School District

Copies of Checks from a Parent

CATHERINE A OLAIN 72-4185-728 3668  
ACCOUNTING AND TAX SERVICES 11/19 20 10  
PAY TO THE ORDER OF Luci Baumgardner \$ 177.<sup>00</sup>  
One hundred ninety seven and 00/100 DOLLARS  
Clarke County State Bank  
OSCEOLA, IOWA 50554  
FOR Luci Baumgardner

11/22/2010 3668 \$197.00

11/22/2010 3668 \$197.00  
Luci Baumgardner

11/22/2010 3668 \$197.00