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NEWS RELEASE

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FOR RELEASE \_\_\_\_\_ June 30, 2015 \_\_\_\_\_

Auditor of State Mary Mosiman today released a report on a special investigation of the West Des Moines Community School District for the period May 22, 2012 through March 31, 2015. The special investigation was requested by District officials as a result of concerns identified after reviewing the use of the District's procurement card by the Western Hills Elementary Principal, Beth Thornton. Ms. Thornton submitted her resignation on April 27, 2015, which is effective as of June 30, 2015.

Mosiman reported the special investigation identified \$11,524.78 of improper and unsupported disbursements. The \$9,779.37 of improper disbursements identified were for personal purchases made with a District procurement card, including \$3,808.29 of travel costs incurred by Ms. Thornton, \$5,329.00 of gift cards, and \$539.80 of party supplies. The \$1,745.41 of unsupported disbursements include purchases made with District procurement cards for which sufficient supporting documentation was not available.

Mosiman also reported Ms. Thornton issued a \$1,567.14 check to the District on January 3, 2013 for repayment of airline tickets for her family. In addition, Ms. Thornton issued a \$1,834.70 check to the District on March 27, 2013 for repayment of additional hotel room and related charges.

The report includes recommendations to strengthen internal controls, including segregating duties for recording and approving procurement card disbursements and reviewing bank reconciliations.

Copies of the report have been filed with the Division of Criminal Investigation, the Polk 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/1430-6957-BE00.pdf>.

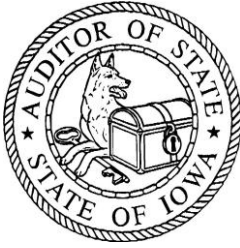


**REPORT ON SPECIAL INVESTIGATION OF THE  
WEST DES MOINES COMMUNITY SCHOOL DISTRICT-  
WESTERN HILLS ELEMENTARY SCHOOL**

**FOR THE PERIOD  
MAY 22, 2012 THROUGH MARCH 31, 2015**

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Auditor of State's Report

To the Board of Education of the  
West Des Moines Community School District:


At the request of District officials as a result of concerns regarding the improper use of a District procurement card, we conducted a special investigation of Western Hills Elementary School (School) within the West Des Moines Community School District (District). We have applied certain tests and procedures to selected financial transactions of the School for the period May 22, 2012 through March 31, 2015. Based on discussions with District and School 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 the School's procurement card statements to determine if purchases appeared appropriate. We also reviewed related documentation to determine the propriety of certain purchases and conducted observations of items purchased.
- (3) Interviewed School staff to determine the propriety of purchases and the subsequent disposition of the purchases.
- (4) Reviewed procedures performed by the District's CPA firm regarding the use of District procurement cards at the School to determine if additional procedures were appropriate.

The procedures identified \$11,524.78 of improper and unsupported disbursements. Several internal control weaknesses were also identified. 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 the financial statements of the West Des Moines Community School District, other matters might have come to our attention which would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the West Des Moines Community School District during the course of our investigation.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

April 27, 2015

Report on Special Investigation of the  
West Des Moines Community School District –  
Western Hills Elementary School  
Investigative Summary

**Background Information**

The West Des Moines Community School District (District) serves approximately 9,000 kindergarten through 12<sup>th</sup> grade students in parts of Dallas and Polk Counties. The District includes 8 elementary schools, 2 junior high schools, and 3 high schools. Each of the 13 schools have a building Principal.

Beth Thornton began employment with the Western Hills Elementary School (School) as Principal on July 1, 2007. According to the District's job description for an Elementary School Principal, Ms. Thornton's responsibilities included, but were not limited to:

- Organizing and supervising the School's programs, personnel, facilities, and supplemental activities.
- Establishing and effectively administering rules and regulations, and administering according to Board policies.
- Assisting in budget development; making recommendations in a timely manner for programs, staff, and building/grounds needs.
- Participating in decisions to hire, promote, demote, transfer, suspend, or discharge teachers and other administrative staff per Board policies and administrative guidelines; making specific recommendations regarding positions and/or personnel for which directly responsible.
- Administering conditions of employment per collective bargaining agreement(s), Board policies, and administrative guidelines.

The School began using procurement cards in June 2009. In accordance with policies established by the District, a purchase order was to be prepared by the purchaser and approved by the purchaser's supervisor prior to each purchase made with a procurement card. The purchase orders and related receipts were to be submitted to the School's Office Secretary after the purchases were made.

At the end of the billing cycle, Ms. Thornton and the Office Secretary were to review the monthly procurement statements and receipts. Ms. Thornton was responsible for providing account codes for recording the purchases in the District's accounting system by the Office Secretary. The Office Secretary was also responsible for reviewing the monthly procurement card statements received from the procurement card issuer, matching the activity to the related purchase orders, and ensuring the propriety of the purchases. A separate monthly statement was received for each procurement card.

Rather than issuing a payment to the procurement card issuer for purchases made with the procurement cards, the issuer automatically withdraws the total balance due for all the procurement cards at the end of the billing period from the District's bank account. The purchases are to be included in the Board's consent agenda and approved as part of the list of prepaid bills at the next regular Board meeting.

According to District records, the School had 5 procurements cards prior to April 2013. Cards were assigned to Ms. Thornton, the School's Office Secretary, and the physical education teacher to be used for making purchases on behalf of the School. The procurement card assigned to the physical education teacher was used to purchase sporting goods and items for

the exterior of the school. In addition, the School had 2 unassigned procurement cards which were available to be checked out from the School's Office Secretary by teachers or other staff members. According to District officials, essentially all purchases made by staff members in the District's schools are made using procurement cards. Purchase orders are also prepared for all purchases made with the procurement cards and are to be approved prior to purchase.

Because District staff members reviewing procurement card statements in early 2013 identified purchases which did not appear to be related to the School's operations, the District's Chief Financial Officer (CFO) e-mailed Ms. Thornton on March 12, 2013. According to the e-mail, Ms. Thornton was asked to return her procurement card and was told the District would be cancelling the card, effective immediately.

Ms. Thornton's procurement card was returned to the District Office on March 12, 2013, leaving the School with 4 procurement cards. Although 2 of the 4 procurement cards remained unassigned, one of the procurement cards was primarily used by the Kids Care Club teacher.

Between March 12, 2013 and August 12, 2014, the unassigned District procurement cards appear to have been used by Ms. Thornton to make certain purchases. Specifically, purchases during this period from Amazon.com were shipped to her home in Winterset. In addition, purchases were made at vendors located in Winterset.

On August 12, 2014, the CFO e-mailed Ms. Thornton regarding recent charges using the School's procurement cards. According to the e-mail, Ms. Thornton was asked to discontinue paying sales tax on purchases made with the procurement cards and explain how certain purchases were coded. The CFO also directed Ms. Thornton in the e-mail to stop using the building procurement card. The e-mail also reiterated her procurement card privileges had been revoked for any and all District procurement cards when her assigned procurement card was cancelled. Ms. Thornton replied to the CFO's e-mail the same day and stated she would no longer use the procurement cards.

The CFO subsequently contacted the District's CPA firm regarding the District's concerns about the use of the School's procurement cards. As a result, the District and the CPA firm agreed to conduct certain procedures. In addition, the CPA firm contacted the Office of Auditor of State in accordance with Chapter 11 of the *Code of Iowa*. After the CPA firm conducted certain procedures, a risk was identified and the Office of Auditor of State was contacted to conduct additional procedures. As a result, we performed the procedures detailed in the Auditor of State's report for the period of May 22, 2012 through March 31, 2015.

On April 27, 2015, Ms. Thornton submitted her resignation from the West Des Moines Community School District, effective June 30, 2015.

### **Detailed Findings**

The procedures performed identified \$11,524.78 of improper and unsupported disbursements. The \$9,779.37 of improper disbursements identified were for personal purchases made with a District procurement card, including \$3,808.29 of travel costs incurred by Ms. Thornton, \$5,329.00 of gift cards, and \$539.80 of party supplies. The \$1,745.41 of unsupported disbursements includes purchases made with District procurement cards for which sufficient supporting documentation was not available.

We also determined Ms. Thornton reimbursed the District \$3,401.84 for airline tickets and hotel fees which were charged on a District procurement card for her family members and subsequently paid for by the District.

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

## Procurement Cards

The District has established a Procurement Card Program Handbook (Handbook) which includes specific policies and procedures for the use of the District's procurement cards and attachments which include an Individual Procurement Card Use Agreement and a Statement of Authority.

In addition, the Handbook specifies allowable purchases include, but are not limited to:

- office supplies,
- professional/educational subscriptions,
- educational supplies,
- books,
- instructional games and classroom activities,
- professional education or training seminars,
- maintenance supplies, repairs, and services,
- travel related expenditures, and
- other instructional related supplies and materials.

The Handbook also specifies prohibited purchases include gift cards, gift certificates, cash, employee gifts, personal purchases, holiday parties, decorations, cards, and alcohol purchases. In addition, the Handbook specifies employees using District procurement cards for purchases are to:

1. Determine if the purchase is appropriate for a procurement card transaction.
2. Select a vendor based upon best price, quality, and service.
3. Ensure purchases are sales tax exempt.
4. Clearly define purchase requirements, determine availability, agree on a price (including shipping and handling) and order the item(s).
5. Give the vendor the procurement card number and expiration date, as well as the employee's name, school/department, and complete delivery address.
6. Obtain a receipt. Detailed itemized receipts with specific costs for all purchases must be attached to the procurement card statement. An acceptable receipt must include the vendor name, date, dollar amount, and description of items purchased.
7. Record the transaction in the monthly procurement card transaction log.

While the Handbook requires the employees to obtain a detailed itemized receipt, we identified purchases which were not supported by appropriate documentation and purchases for which the supporting documentation did not contain sufficient detailed information.

**Exhibit B** lists the purchases made with the School's procurement cards. The **Exhibit** also includes descriptions and a category for the type of purchase for the period May 22, 2012 through December 31, 2014. We reviewed supporting documentation for purchases made with the procurement cards, such as invoices and receipts, for propriety based on the cardholder's position at the School, the vendor, amount, and frequency. In addition, we scanned the activity on the School's procurement card statements through March 31, 2015.



On March 12, 2013, Ms. Thornton’s procurement card was returned to the District Office. According to District officials we spoke with, they cancelled the procurement card in March 2013. However, Ms. Thornton used the unassigned procurement cards assigned to the School and she was instructed by the District’s CFO on August 12, 2014 to stop using all District procurement cards. We reviewed transactions through December 31, 2014 to ensure Ms. Thornton discontinued using the School’s procurement cards.

As illustrated by the **Exhibit**, procurement card purchases totaled \$81,217.01. The **Exhibit** includes a \$322.30 purchase on December 16, 2013. However, the receipt for the purchase showed the transaction totaled \$1,924.30. The remaining portion of the transaction was paid with \$1,602.00 of cash. According to a School staff member we spoke with, the cash consisted of donations for the School’s “Winter Wishes” program. The staff member also stated School staff did not have sufficient time to deposit the collections before they needed to make purchases for the program. As a result, the cash collections and the procurement card were used to purchase items for the program. The receipt documents the purchase included 12 gift cards valued at \$150.00 each, gloves, boots, and sheets.

**Table 1** summarizes the total purchases by category, including the portion of the December 16, 2013 purchase paid with cash.

<b>Category</b>	<b>Amount</b>
Office/educational supplies	\$ 27,928.09
Travel	10,088.49
Tablets and accessories:	
iPads and accessories	\$10,375.68
Nooks and accessories	383.36
	10,759.04
Memberships/registrations and admissions:	
Administrative costs	4,040.00
Field trips	2,102.35
	6,142.35
Outdoor activities	5,360.47
Positive Behavior Intervention and Support (PBIS)	4,385.82
Electronics	3,872.65
Gift cards	5,329.00
Food and candy	1,850.88
iPods and accessories	1,725.53
Kids Care Club	1,794.15
Miscellaneous	1,297.33
Party supplies	539.80
Unknown	1,745.41
Total	\$ 82,819.01*

\* - The \$82,819.01 of purchases include \$81,217.01 charged to the School’s procurement cards and \$1,602.00 paid in cash.

Based on our review of the available supporting documentation, the vendor, the frequency and the amount of payments, and discussions with School and District officials, we classified payments as reasonable, improper, or unsupported. Payments were classified as improper if they appeared personal in nature or were not reasonable for School operations. Payments were classified as unsupported if the payment did not have appropriate documentation or it was not possible to determine if the payment was related to School operations or was personal in nature. Each of the categories identified in the **Table** is discussed in further detail in the following paragraphs.

Office/Educational Supplies – As illustrated by **Table 1** and **Exhibit B**, the School purchased \$27,928.09 of office/educational supplies using procurement cards. According to supporting documentation, these purchases include items such as student chairs, books, pens, and pencils.

In addition to reviewing the charges for reasonableness, we reviewed the location of the purchase or the shipping address for reasonableness. Based on our review of supporting documentation, books, binders, markers, and dividers were delivered to Ms. Thornton's personal residence rather than to the School or the District warehouse. We reviewed the District's Handbook and were unable to locate any written guidelines for a shipping location. However, because public funds were used to purchase the items, it would be a reasonable expectation merchandise would be shipped to a District facility rather than a personal residence. According to a District representative, Ms. Thornton's employment contract was for year-round, including summer breaks and other extended academic breaks throughout the year. As a result, purchases could be shipped to the School during summers or breaks and did not need to be shipped to her home.

Because these types of charges appear reasonable for School operations, they are not included in **Exhibit A**.

Travel – During our review, we identified several charges on District procurement cards related to travel. The charges are included in **Exhibit B** and total \$10,088.49. As illustrated by the **Exhibit**, travel costs were incurred for trips to Florida, South Carolina, and Minnesota. Based on supporting documentation, the trips to Minnesota and South Carolina were for training events and are reasonable charges for the School. We did not identify any charges incurred on the procurement cards during these trips for family members and/or significant others of District employees who also traveled to Minnesota and South Carolina.

However, during our review of supporting documentation, we identified charges on the District procurement card held by Ms. Thornton which appeared personal in nature. Specifically, we identified:

- Rental of a grill at Honey Creek Resort in Iowa on June 20, 2012.
- Movies, bar charges, room service, hotel charges, and airline tickets for Ms. Thornton's family members related to a trip to Ft. Lauderdale, FL in February 2013.

The charges incurred on the School's procurement card held by Ms. Thornton at Honey Creek Resort and in Florida are listed in **Exhibit C**. As illustrated by the **Exhibit**, the District paid \$6,281.23 for costs incurred for the trips to the Honey Creek Resort and Ft. Lauderdale, FL. According to District representatives, Ms. Thornton attended a conference at the Honey Creek Resort in June 2012. As a result, the charge for a hotel room is an allowable expense. However, the additional charge of renting a grill would be a personal expense and prohibited by the Handbook.

According to Ms. Thornton and District representatives, Mr. Thornton and other District administrators attended the National School Administration Manager (SAM) Conference in Ft. Lauderdale, FL in February 2013. Based on our review of supporting documentation and discussion with Ms. Thornton, her family accompanied her on the trip. The supporting documentation also shows the District procurement card assigned to Ms. Thornton was used to pay for the airfare, hotel, room service, movies, and bar charges for Ms. Thornton and her family members. The School subsequently paid all of these costs.

As illustrated by **Exhibit C**, the District incurred these costs in December 2012 through February 2013. According to the Handbook, the use of the procurement cards to pay for expenses not related to official school business and determined to be personal are prohibited. In the event personal expenses are incurred, the District should be reimbursed prior to the statement due date.

Ms. Thornton reimbursed the District \$1,567.14 on January 3, 2013 for the 6 airline tickets for her family members and the related portion of the fee charged by the booking agent. Ms. Thornton's reimbursement occurred prior to the statement due date in accordance with the Handbook.

Ms. Thornton also issued a \$1,834.70 personal check dated March 27, 2013 to the District. The memo line on the check stated "SAM Conference." According to a District representative we spoke with, the reimbursement was received after a number of verbal requests from the District Office to Ms. Thornton. The Handbook requires reimbursement of personal expenses prior to the statement due date. Because the reimbursement was not made until almost 2 months after the trip, this requirement was not complied with.

On March 28, 2013, Ms. Thornton sent an e-mail to the District's CFO which specified the \$1,834.70 reimbursement included \$1,425.00 for lodging, \$178.16 for food, and a \$231.54 room charge for the trip to Florida.

As illustrated by **Exhibit C**, the \$231.54 room charge included fees for movies and bar charges. The **Exhibit** also illustrates Ms. Thornton's lodging charges paid by the District for the trip totaled \$3,480.00. Because Ms. Thornton reimbursed the District for \$1,425.00 of this amount, the District's share of the remaining lodging costs totals \$2,055.00. We are unable to determine how Ms. Thornton determined it was appropriate for the District to pay \$2,055.00 while she paid \$1,425.00 of the total lodging costs.

Using the invoice from the hotel, we determined the \$3,480.00 of lodging charges included 2 rooms for 2 nights after the completion of the conference. Other District employees who attended the conference incurred lodging costs only for the nights of the conference and, in one instance, for attending the pre-conference the night before the conference began. We determined it was appropriate for the District to pay Ms. Thornton's lodging costs for the night before the conference and the 2 nights of the conference. However, all additional lodging costs should have been paid by Ms. Thornton.

Based on our review of supporting documentation for the trips to Honey Creek Resort and Ft. Lauderdale, we determined \$2,472.94 of the costs charged to the District's procurement card were allowable. The allowable costs identified are listed in **Table 2**.

**Table 2**

Description	Amount	
Total charges incurred		\$ 6,281.23
Less: Allowable charges:		
Honey Creek Resort (lodging)	\$ (284.75)	
Orbitz (airline ticket fee)	(9.99)	
US Airways (airline ticket)	(251.20)	
US Airways (baggage fee for 1)	(25.00)	
KCI Airport parking	(132.00)	
Marriott (lodging in Ft. Lauderdale)	(1,770.00)	(2,472.94)
Improper charges		3,808.29
Less:		
01/03/13 reimbursement	(1,567.14)	
03/27/13 reimbursement	(1,834.70)	(3,401.84)
Unreimbursed improper charges		\$ 406.45

The **Table** includes the amounts Ms. Thornton reimbursed the District for some of the improper charges. However, as illustrated by the **Table**, Ms. Thornton still owes the District \$406.45 for the remaining improper charges identified.

In addition to reviewing Ms. Thornton's travel expenses, we reviewed the travel expenses for the 4 other District employees who attended the same conference, including a Secretary, the Clive Elementary School Principal, and 2 Associate Superintendents. Based on our review, we determined the Secretary and the 2 Associate Superintendents did not use a District procurement card for any personal expenses. However, a \$25.00 baggage fee was incurred for the significant other of the Clive Elementary School Principal. According to a representative of the District, this has not yet been reimbursed to the District.

The \$3,808.29 of improper costs Ms. Thornton charged to a District procurement card and the \$25.00 baggage fee for the Clive Elementary School Principal are included in **Exhibit A**. The reimbursements from Ms. Thornton are also included in the **Exhibit**.

Tablets and Accessories – As illustrated by **Table 1**, the School purchased \$10,759.04 of iPads, Nooks, and accessories using procurement cards during the period of our review. **Exhibit B** lists the individual purchases for iPads, Nooks, and accessories. We observed several iPads, Nooks, and accessories; however, fixed asset tags were not affixed to the items. In addition, the receipts did not include serial numbers or other identifying information. As a result, we were unable to determine if the items observed were the same items purchased during the period of our review.

We spoke with an information technology official of the District regarding technology purchases. According to the individual, the Schools are allowed to purchase technology equipment needed if a single item is \$500.00 or less. If individual items purchased exceed \$500.00, they are to be coded with a specific accounting code so they can be inventoried and tracked. However, technology equipment purchases made at the Schools are not always coded to the proper account code. As a result, items are not properly included on the District's inventory. When items are not included in the inventory, it is not possible to track the asset.

Because we were unable to determine if the specific tablets and accessories purchased with the procurement cards were the ones observed at the School, it is possible some of the items

purchased could have been used for personal purposes. However, tablets and accessories are a learning tool and appear reasonable for School operations. Because we were unable to definitively determine the disposition of the tablets and the accessories purchased, none of the purchases are included in **Exhibit A**.

Memberships/Registrations and Admissions – During our review, we identified several memberships, registrations and admission fees charged to the School’s procurement cards during the period of our review. **Exhibit B** lists the memberships, registrations, and admission fees which total \$6,142.35.

We reviewed the charges for propriety and determined the memberships, registrations, and admission fees appear reasonable for School operations. Some examples of these charges include:

- Association for Supervision and Curriculum Development (ASCD) membership,
- Heartland AEA 11 activity registrations,
- Reading Recovery Conference,
- Bully Prevention Summit,
- 12 month subscription to School Bookings, and
- admission fees for 107 students and teachers to Val Lanes Recreation.

Because these types of charges appear reasonable for School operations, none of the fees identified are included in **Exhibit A**.

Outdoor Activities – As illustrated by **Table 1** and **Exhibit B**, the School incurred charges of \$5,360.47 for outdoor activities. According to supporting documentation, these charges included items such as recess balls, flowers, and plants.

According to Ms. Thornton, the School receives funds for maintaining and creating flower gardens and landscaping around the School building. Ms. Thornton also stated there is a separate fund at the School which tracks revenues and expenses for gardening. We reviewed accounting information obtained from the District and determined the purchases identified were recorded to the proper account codes. Because these types of charges appear reasonable for School operations, none of the purchases identified are included in **Exhibit A**.

Positive Behavior Intervention and Support (PBIS) – During our review of procurement card statements, we identified several charges to vendors, such as Oriental Trading and Amazon.com. The charges are listed in **Exhibit B** and total \$3,856.84. As illustrated by the **Exhibit**, purchases include stickers, pencils, bubbles, balls, meals, and grocery items, such as milk.

According to Ms. Thornton, students are rewarded for positive behavior and students can select an item from the PBIS store when a student collects a certain number of rewards. The PBIS store includes items such as trinkets and stickers. Also, on occasion, students are selected to participate in a different type of reward, such as making food with a favorite teacher or having lunch with the Principal. Ms. Thornton also stated there is a separate fund to which the related revenues and expenses are recorded. Based on our review of the separate fund, the revenue sources primarily consist of donations to the School. Because these charges appear reasonable for the student incentives of the PBIS program, none of the purchases identified are included in **Exhibit A**.

During discussions with Ms. Thornton about PBIS, she stated the Amazon.com and Oriental Trading online accounts are set up in her name; therefore, it appears she is the one purchasing the items. According to Ms. Thornton, once she was told to stop using her procurement card, she no longer used her card at all. She also stated it appeared as though she continued to make purchases with District procurement cards because other staff purchased items from Amazon.com or Oriental Trading using the account established in her name. However, as previously stated, we reviewed supporting documentation which documented items purchased with procurement cards were delivered to Ms. Thornton's personal residence after the procurement card assigned to her was cancelled.

Electronics – As previously stated, schools are allowed to purchase technology equipment needed as long as individual items cost \$500.00 or less. We reviewed the procurement card statements and identified several purchases of electronic items totaling \$3,872.65. We reviewed the supporting documentation for each purchase to determine if it was reasonable for School operations. In addition, we attempted to observe the items purchased. **Exhibit B** lists all purchases of electronic items. The following electronic items were purchased:

- Stereo equipment, such as a CD player, speakers, and an A/V receiver,
- 24" LED TV,
- HP Office Jet,
- cables,
- microwave,
- refrigerator,
- Bose Sound Dock Series III,
- 2 Nikon Coolpix digital cameras,
- Texas Instrument calculators, and
- Bose Soundlink Bluetooth Speaker III.

During our observations, we were unable to locate the Bose Sound Dock Series III purchased on February 28, 2013. According to Ms. Thornton, it was stolen out of the lunch room and was replaced with a Bose Soundlink Bluetooth Speaker III purchased on March 25, 2014.

Because we were able to observe all other items and verified the items were being used by the School, none of the purchases are included in **Exhibit A**.

Gift Cards – As previously stated, the Handbook specifies prohibited purchases include gift cards, gift certificates, cash, employee gifts, personal purchases, holiday parties, decorations, cards, and alcohol purchases. As illustrated by **Exhibit B**, we identified \$5,329.00 of charges for gift cards and related fees using District procurement cards during the period of our review.

According to Ms. Thornton, the gift cards were purchased for the Kids Care Club but the recipients of gift cards were not tracked. According to Ms. Thornton and the Kids Care Club teacher, gift cards were purchased for families in need, which allows individual families the freedom to purchase groceries or clothing as needed. In addition, the gift cards were either purchased by Ms. Thornton or the Kids Care Club teacher. As stated previously, because sufficient documentation was not available, we are unable to determine if the gift cards were provided to individuals intended to benefit from the Kids Care program.

Because the Handbook clearly prohibits the purchase of gift cards and we were unable to determine if the gift cards were provided to individuals intended to benefit from the program, the \$5,329.00 of gift cards and related fees identified are included in **Exhibit A** as improper disbursements.

Food and Candy – During our review of the procurement card statements, we identified several purchases of food and/or candy. As illustrated by **Exhibit B**, these purchases total \$1,850.88 and include various types of candy, pizza, bakery rolls, sub sandwiches, potato chips, donuts, cookies, and popcorn.

The purchases identified include 8 charges to the procurement cards for candy which total \$1,190.85. We were unable to determine if the candy purchases were for the PBIS store, the office, or a student event. However, the Handbook allows incentives to be purchased for a qualifying group of students as part of an incentive program or recognition. The purchases should be authorized by the Principal and be of nominal value.

We were unable to determine if the remaining food purchases related to PBIS or if the food was for a student event. However, none of the purchases were in amounts small enough to appear as if they were for an individual. According to Ms. Thornton, selected students were able to have a lunch with Ms. Thornton or other teachers as part of PBIS. In addition, Ms. Thornton also stated students were able to prepare a meal with a teacher to teach them about grocery shopping and cooking as another reward.

The food and candy were purchased by several teachers, the Secretary, and Ms. Thornton. All the purchases were authorized by Ms. Thornton. None of the purchases identified are included in **Exhibit A**.

iPods and Accessories - As illustrated by **Table 1**, the School purchased \$1,725.53 of iPods and accessories using procurement cards during the period May 22, 2012 through December 31, 2014. In addition, we scanned the activity on the School's procurement card statements through March 31, 2015 and did not identify any iPods and/or accessories purchased. **Exhibit B** lists the individual purchases for iPods and accessories.

According to Ms. Thornton, iPods are used throughout the classrooms for music and during lunch for music. As part of our procedures, we observed several iPods and related accessories in classrooms and in the lunch room; however, the items did not have fixed asset tags affixed to them. As a result, we were unable to determine if the items observed were the same items purchased during the period of our review.

Because the iPods and accessories are used as a learning tool and appear reasonable for School operations, none of the purchases identified are included in **Exhibit A**.

Kids Care Club – According to representatives of the School, a teacher at the School administers the Kids Care Club (Club). According to a brochure we obtained regarding the Club, it is dedicated to developing compassion and inspiring a spirit of volunteering. The brochure also includes a list of the Club's projects to benefit the community, including:

- tie blankets for homeless youth,
- dog treats for the Animal Rescue League,
- valentines for veterans and nursing home residents, and
- walks to benefit the Muscular Dystrophy Association and Type 1 diabetes.

In addition, the Club raises funds for Winter Wishes, which is a program to help purchase presents for families in need during the winter holiday season. After the fundraising is completed, the kids active in the Club go shopping for the items specified by the families. The Club also accepts donations throughout the year.

During our review of procurement card statements, we identified several purchases for the Kids Care Club. **Exhibit B** lists the charges, including the date, vendor, amount, and description.

As illustrated by the **Exhibit**, purchases include, but are not limited to, a Fender acoustic electric guitar, a purse, a comforter and sheet sets, and winter outerwear, such as snow pants, gloves, and boots.

According to Ms. Thornton, the School does not track who receives these items. As a result, we were unable to determine if the items were provided to individuals intended to benefit from the program.

We reviewed accounting information obtained from the District and determined the purchases identified were recorded to the proper account codes for the Kids Care Club.

Miscellaneous – We reviewed the procurement card statements to determine if items purchases were for School operations or were personal in nature. During our review, we identified purchases which did not fit into any of the categories previously discussed. These purchases include, but are not limited to:

- slate lamps,
- shag rug,
- pet supplies for reptile,
- totes,
- sympathy and congratulations floral baskets,
- hermit crab and supplies, and
- bean bag chairs.

**Exhibit B** lists miscellaneous charges on the School's procurement cards. As illustrated by the **Exhibit**, the miscellaneous charges total \$1,297.33. We conducted observations to determine if the items purchased were located at the School. We were able to observe all items, excluding the hermit crab and sympathy/congratulations floral baskets. According to School representatives, the hermit crab was purchased on August 6, 2014 and passed away in April 2015.

In addition to purchasing a hermit crab, the School purchased supplies for a reptile. According to Ms. Thornton, she purchased the turtle which was in her office with her personal funds because she wanted to be able to take the turtle with her if she left the School. However, she purchased supplies for the turtle with the District's procurement card. We were unable to determine what educational value the turtle provided in Ms. Thornton's office. According to Ms. Thornton, it helps calm the students. In addition, during our review of supporting documentation, there was a notation made on the supporting documentation stating "new classroom." We were unable to determine why she included that explanation because the Principal's office would not be considered a new classroom. The District paid \$77.28 for the reptile supplies.

We spoke to Ms. Thornton about the sympathy and congratulations floral baskets to determine their reasonableness. According to Ms. Thornton, she was not aware she could not purchase gifts for personal occasions. However, according to the Handbook, "Expenditures of public funds for gifts to staff and employees are not authorized. This includes gifts purchased for staff birthdays or other personal occasions. Voluntary collections from staff would be an acceptable way of purchasing employee gifts." In addition, the Handbook also states, "The use of public funds for the purchase of flowers is restricted to the few occasions where a public expression of sympathy or congratulations has been determined by the School Board or the Superintendent to be in the best interests of the District."



Based on documentation we reviewed, neither the School Board nor the Superintendent approved the purchases of the floral baskets which cost \$220.05. During our fieldwork, we determined Ms. Thornton reimbursed the District for the floral baskets. The reimbursement was a check signed by Ms. Thornton and issued from a checking account established in the name of Western Hills Social Club. According to School representatives, the amounts deposited to this checking account consist of voluntary collections from School staff members.

We reviewed the messages included with the floral baskets and determined the message for the congratulations basket is personal in nature rather than from a group of School staff members. According to documentation from the florist, the message for the congratulations basket stated, "I am so happy for you. Enjoy your time together and cherish every moment. Beth Thornton." Because this message was only from Ms. Thornton, she should have personally paid for the floral basket instead of it being paid for by the Western Hills Social Club.

In contrast, the message for the sympathy floral basket stated, "Thinking of you and your family! From your Western Hills Family." As a result, it appears appropriate the reimbursement was from the Western Hills Social Club checking account.

**Exhibit A** does not include the purchases for which we were able to observe the items being used at the School. The **Exhibit** also does not include the cost of the floral baskets because the District was reimbursed for them. However, the \$77.28 paid by the District for the reptile supplies is included in **Exhibit A** because the supporting documentation stated the reptile was for a new classroom, but Ms. Thornton's office does not fit the description of a new classroom.

Party Supplies – As previously stated, we reviewed the School's procurement card statements to determine if charges were for School operations or were personal in nature. During our review, we identified 4 charges on the procurement card which total \$539.80 for party supplies. Not all of the purchases were made by Ms. Thornton; however, as the Principal, she was responsible for reviewing all purchases. **Exhibit B** lists the 4 charges, including the date, vendor, amount, and description.

As illustrated by the **Exhibit**, 2 of the 4 charges were for party supplies and the remaining 2 were for linen tablecloths. According to Ms. Thornton, every school year she has a themed party for the teachers when they arrive back to school. While there is no specific mention of "Welcome Back to School" parties in the Handbook, the District's CFO stated decorations for "Welcome Back to School" parties are not allowed to be purchased with public funds. We also discussed themed parties with certain School employees and the employees remember themed parties; however, they were unable to remember the exact theme.

The \$539.80 paid for the party supplies is included in **Exhibit A** as improper disbursements.

Unknown – During our review of procurement card statements and supporting documentation, we were unable to locate detailed receipts for 23 transactions totaling \$1,745.41. **Exhibit B** lists the 23 transactions, including the date, vendor, and amount. As illustrated by the **Exhibit** the vendors include Hy-Vee; Amazon.com; Menards; and The Learning Post, LTD. We discussed the transactions with representatives of the School but we were unable to determine what was purchased.

We were unable to determine why detailed receipts were not available and attached to the procurement card statements as required by the Handbook. As a result, the \$1,745.41 of purchases are included in **Exhibit A** as unsupported disbursements.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the West Des Moines Community School District and Western Hills Elementary School to process receipts and disbursements. 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 and the School's internal controls.

- A. Controls over Procurement Card Purchases – The District has not established procedures which prohibit individuals who are assigned District procurement cards from approving purchases made with their procurement cards and reconciling supporting documents to billing statements. As a result, individuals who use the procurement cards can authorize payment for improper purchases.

Recommendation – District officials should implement procedures which ensure individuals who have access to and make purchases with procurement cards are not allowed to review and authorize their own purchases. In addition, supporting documentation should be reconciled to monthly procurement card statements by an independent party in a timely manner. The review should be documented by the signature or initials of the independent party and the date the reconciliation was completed.

- B. Support for Purchases with Procurement Cards – The District issues procurement cards to employees to be used for travel expenses and to purchase equipment, supplies, and other items allowed by the District. Western Hills Elementary School employees who use the procurement cards are to submit original receipts to the School's Office Secretary.

During our review of purchases made by School employees with procurement cards, we determined not all original supporting documentation was maintained. In addition, we determined the District paid for purchases made with the procurement cards even if a detailed receipt was not available. In some cases, the District requested additional information or obtained a signed statement from the employee regarding the unavailability of the original receipt.

We also determined some supporting documentation, such as hotel receipts, did not contain sufficient information to distinguish nightly charges and other fees, such as conference fees, which may be included in the billing.

Recommendation – District officials should ensure Schools maintain all original supporting documentation. District officials should also ensure original supporting documentation provides enough detail to identify the individual items or services purchased.

- C. Allowability of Procurement Card Purchases – The District has established a Procurement Card Program Handbook (Handbook). The Handbook specifies prohibited purchases include gift cards, gift certificates, cash, employee gifts, personal purchases, holiday parties, decorations, cards, and alcohol purchases. However, during our review of purchases made by School employees with procurement cards, we identified purchases of gift cards, personal items, and floral arrangements which were gifts for employees.

According to the Handbook, the use of the procurement cards to pay for expenses not related to official school business is determined to be personal and is prohibited. However, the Handbook also provides the District should be reimbursed prior to the statement due date in the event personal expenses are incurred. We determined certain reimbursements for personal expenses were not made in a timely manner. We also identified personal purchases which have not yet been reimbursed to the District. As a result, the District used public funds to pay for personal purchases.

Recommendation – District officials should consider revising the Handbook to strictly prohibit the use of District procurement cards for personal purposes. District officials should also develop a policy which provides for immediate repayment when District officials become aware of any personal use of a District procurement card and payroll withholding for any personal purchases if repayment is not made upon request. In addition, the Handbook should include guidelines which clearly specify the disciplinary action that will occur when personal purchases are identified.

- D. Delivery of Purchases - During our review of supporting documentation for purchases made with the School's procurement cards, we identified several instances where items purchased by School employees online were delivered to a personal residence rather than the School or the District's warehouse.

Recommendation – District officials should implement procedures to ensure all items purchased with District funds are delivered to the appropriate District facility. Procedures should be implemented which ensure purchases made with District funds are not delivered to personal residences.

- E. Payment of Procurement Card Balances - Rather than issuing a payment to the procurement card issuer for purchases made with the procurement cards, the procurement card issuer automatically withdraws the total balance due for all the procurement cards from the District's bank account at the end of the billing period. The purchases are to be included in the Board's consent agenda and approved as part of the list of prepaid bills at the next regular Board meeting.

Section 279.29 of the *Code of Iowa* requires these types of payments be approved by the Board prior to payment.

Recommendation – The District should implement procedures which ensure compliance with section 279.29 of the *Code of Iowa*.

- F. Electronic Equipment Purchases – Electronic equipment with a cost of less than \$500.00 can be purchased by any school through the normal expense voucher system or by using procurement cards at any vendor selling electronic equipment items. The electronic equipment items purchased are to be coded to a specific expense category within the District's accounting system in order to ensure a complete inventory of the items can be maintained. In addition, a fixed asset tag is to be affixed to each item.

During our review, we identified several electronic equipment purchases which were not recorded with the proper accounting codes. As a result, a fixed asset tag was not affixed to the equipment and they were not included in the District's inventory of electronic equipment. Therefore, the District has no means to prevent or detect duplicate and unnecessary purchases of electronic equipment in a timely manner and ensure adequate security measures are taken for all equipment, such as installation and update of antivirus software.

In addition, the lack of a centralized purchasing function does not allow maintenance of a complete inventory of all equipment which is susceptible to theft.

Recommendation – The District should establish procedures which ensure equipment purchases are centrally controlled. The procedures should be applied to all purchases, regardless of funding source. In addition, an inventory of all equipment should be conducted periodically and compared to the fixed asset records by a person independent of the record keeping function.

- G. Kids Care Club – During our fieldwork, we determined the School administered the Kids Care Club which is primarily funded by donations. The Club's revenues and expenditures were included in the School's accounting system. However, several of the purchases, including gift cards, do not comply with the District's Procurement Card Program Handbook. In addition, we were unable to determine what the purchases were used for or who the items purchased were provided to because the School was not tracking the use of the purchases.

Recommendation – The District should ensure all schools are administering the Kids Care Club consistently. In addition, if the Kids Care Club activity is occurring in an account outside of the District which is being administered by a District employee, the District should ensure all the same rules and guidelines are followed and all activity is included in the District's financial statements.

Report on Special Investigation of the  
West Des Moines Community School District -  
Western Hills Elementary School

Summary of Findings  
For the period May 22, 2012 through March 31, 2015

<b>Description</b>	<b>Exhibit/ Table/Page</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Total</b>
Improper and unsupported disbursements:				
Travel:				
Beth Thornton	<b>Exhibit C/Table 2</b>	\$ 3,808.29	-	3,808.29
Andrea Boyd	<b>Page 10</b>	25.00	-	25.00
Gift cards	<b>Pages 12 and 13</b>	5,329.00	-	5,329.00
Miscellaneous - reptile supplies	<b>Pages 14 and 15</b>	77.28	-	77.28
Party supplies	<b>Page 15</b>	539.80	-	539.80
Unknown	<b>Page 15</b>	-	1,745.41	1,745.41
Total		9,779.37	1,745.41	11,524.78
Repayments from Beth Thornton	<b>Table 2</b>	(3,401.84)	-	(3,401.84)
Net amount *		\$ 6,377.53	1,745.41	8,122.94

\* - Of the \$6,377.53 of net improper disbursements, \$6,352.53 is the responsibility of Ms. Thornton and \$25.00 was incurred by the Principal of Clive Elementary School.

Report on Special Investigation of the  
West Des Moines Community School District -  
Western Hills Elementary School

Procurement Card Purchases  
For the period May 22, 2012 through March 31, 2015

Per Procurement Card Statement			Cash Payment	Office/ Educational		iPads and Accessories	Nooks and Accessories	Memberships/ Registrations and Admissions	Outdoor Activities	PBIS
Transaction Date	Vendor	Amount		Supplies	Travel					
05/22/12	Payless Office Supply	\$ 144.89	-	144.89	-	-	-	-	-	-
06/01/12	Little Caesar's	50.00	-	-	-	-	-	-	-	-
06/01/12	No Tears Learning, Inc.	617.87	-	617.87	-	-	-	-	-	-
06/18/12	Honey Creek Resort	284.75	-	-	284.75	-	-	-	-	-
06/20/12	IA Event Registrations	30.00	-	-	-	-	-	30.00	-	-
06/21/12	Honey Creek Resort	28.94	-	-	28.94	-	-	-	-	-
06/27/12	Homemaker's Furniture	645.51	-	645.51	-	-	-	-	-	-
06/27/12	Lowe's	54.14	-	-	-	-	-	-	54.14	-
06/29/12	Homemaker's Furniture	136.73	-	136.73	-	-	-	-	-	-
07/13/12	Walmart	79.08	-	-	-	-	-	-	-	-
07/13/12	The Learning Post, LTD	263.08	-	-	-	-	-	-	-	-
07/18/12	Pearson Education	1,187.84	-	1,187.84	-	-	-	-	-	-
07/25/12	Assoc Superv And Curr	219.00	-	-	-	-	-	219.00	-	-
07/26/12	School Outfitters	1,809.61	-	1,809.61	-	-	-	-	-	-
08/01/12	Best Buy	1,459.93	-	-	-	-	-	-	-	-
08/01/12	Best Buy	105.99	-	-	-	105.99	-	-	-	-
08/01/12	School Outfitters	569.23	-	569.23	-	-	-	-	-	-
08/01/12	Area Education Agency	150.00	-	-	-	-	-	150.00	-	-
08/07/12	North Star	219.30	-	-	-	-	-	-	-	219.30
08/10/12	Best Buy	5,399.76	-	-	-	5,279.76	-	-	-	-
08/10/12	Best Buy	294.99	-	-	-	-	-	-	-	-
08/13/12	Office Depot	32.42	-	32.42	-	-	-	-	-	-
08/13/12	Office Depot	44.47	-	44.47	-	-	-	-	-	-
08/13/12	Party City	244.77	-	-	-	-	-	-	-	-
08/13/12	School Outfitters	1,872.10	-	1,872.10	-	-	-	-	-	-
08/13/12	Dahl's	36.00	-	36.00	-	-	-	-	-	-
08/15/12	Amazon.com	40.00	-	40.00	-	-	-	-	-	-
08/15/12	Amazon.com	60.00	-	60.00	-	-	-	-	-	-
08/16/12	AMAZON MKTPLACE	2.49	-	2.49	-	-	-	-	-	-
08/17/12	Amazon.com	22.99	-	22.99	-	-	-	-	-	-
08/21/12	Really Good Stuff, Inc	44.93	-	44.93	-	-	-	-	-	-
08/22/12	Amazon.com	6.99	-	6.99	-	-	-	-	-	-
08/23/12	Really Good Stuff, Inc.	9.99	-	9.99	-	-	-	-	-	-
08/24/12	Discount Office Items	1,102.50	-	1,102.50	-	-	-	-	-	-

<b>Electronics</b>	<b>Gift Cards</b>	<b>Food and Candy</b>	<b>iPods and Accessories</b>	<b>Kids Care Club</b>	<b>Miscellaneous</b>	<b>Party Supplies</b>	<b>Unknown</b>	<b>Description of Goods/Services per Supporting Documentation</b>
-	-	-	-	-	-	-	-	HON Volt 5703 Multi-task Chair
-	-	50.00	-	-	-	-	-	Pizza
-	-	-	-	-	-	-	-	82 - Letters and Numbers for Me Workbook
-	-	-	-	-	-	-	-	1 Hotel Room reserved for 2 Adults and 4 Children for Friday June 15, 2012
-	-	-	-	-	-	-	-	Iowa Teacher and Principal Leadership Symposium, 8/3/12
-	-	-	-	-	-	-	-	Restaurant Lakeshore Grille
-	-	-	-	-	-	-	-	Rug, Desk and 2 Bookcases
-	-	-	-	-	-	-	-	Round-up Weed Killer, Flowers/Plants
-	-	-	-	-	-	-	-	Furniture ( <i>per "P-Card Missing Receipt Form"</i> )
-	-	-	-	-	-	-	79.08	<i>No receipt</i>
-	-	-	-	-	-	-	263.08	<i>No description of charges</i>
-	-	-	-	-	-	-	-	DNLO8 SE (CONS) Grade 1
-	-	-	-	-	-	-	-	ASCD Premium membership 10/1/12-9/30/13
-	-	-	-	-	-	-	-	60 9016 Series School Chair - 16" seat height, navy
1,459.93	-	-	-	-	-	-	-	MHT Marantz CS (349.98), MHT Definitive Technology SM55 (299.99), MHT Definitive Technology SM55 (299.99), MHT Pioneer Elite A/V Receiver (449.98) and 4 yr insurance (59.99)
-	-	-	-	-	-	-	-	Keyboard black iPad 3 (99.99), tax 6.00
-	-	-	-	-	-	-	-	2 metal bookcases
-	-	-	-	-	-	-	-	Heartland AEA 11 Activity Registration - Managing People
-	-	-	-	-	-	-	-	Superhero accessories for PBIS
-	120.00	-	-	-	-	-	-	12 - iPad 16GB, 4 - \$30 Itunes cards, 12 - iPad cases
-	-	-	294.99	-	-	-	-	32 GB Touch 4th Gen Black
-	-	-	-	-	-	-	-	Folders, supplies
-	-	-	-	-	-	-	-	Pencil sharpener and 24 repl
-	-	-	-	-	-	244.77	-	Iowa/Iowa State party supplies
-	-	-	-	-	-	-	-	60 9016 Series School Chair - 16" seat height, navy
-	-	-	-	-	-	-	-	Postage
-	-	-	-	-	-	-	-	2 - Whitmor Four Storage Cubes, sent to Carly Stahn's home address
-	-	-	-	-	-	-	-	3 - Whitmor Four Storage Cubes, sent to Carly Stahn's home address
-	-	-	-	-	-	-	-	Tax
-	-	-	-	-	-	-	-	Fred Jones Tools for teaching: Discipline, Instruction & Motivation
-	-	-	-	-	-	-	-	Posters, Magnets, classroom supplies
-	-	-	-	-	-	-	-	Book - Wombat Stew
-	-	-	-	-	-	-	-	Book - Messages of Encouragment
-	-	-	-	-	-	-	-	490 Universal Recyled Plastic Magazine File

Report on Special Investigation of the  
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Procurement Card Purchases  
For the period May 22, 2012 through March 31, 2015

Per Procurement Card Statement			Cash Payment	Office/ Educational		iPads and Accessories	Nooks and Acesories	Memberships/ Registrations and Admissions	Outdoor Activities	PBIS
Transaction Date	Vendor	Amount		Supplies	Travel					
08/24/12	Best Buy	149.99	-	-	-	-	-	-	-	-
08/27/12	Best Buy	947.92	-	5.99	-	609.95	-	-	-	-
08/28/12	Amazon.com	180.95	-	180.95	-	-	-	-	-	-
08/28/12	Amazon.com	326.58	-	326.58	-	-	-	-	-	-
08/29/12	Barnes and Noble	396.29	-	396.29	-	-	-	-	-	-
08/30/12	Barnes and Noble	44.03	-	44.03	-	-	-	-	-	-
08/31/12	Pamida - Winterset, IA	109.87	-	25.88	-	-	-	-	-	-
08/31/12	Amazon.com	83.57	-	83.57	-	-	-	-	-	-
08/31/12	TCT Anderson's	322.95	-	322.95	-	-	-	-	-	-
09/04/12	Amazon.com	33.08	-	33.08	-	-	-	-	-	-
09/14/12	TCT Anderson's	(139.00)	-	(139.00)	-	-	-	-	-	-
09/18/12	Area Education Agency	25.00	-	-	-	-	-	25.00	-	-
09/19/12	United	429.20	-	-	429.20	-	-	-	-	-
09/19/12	United	429.20	-	-	429.20	-	-	-	-	-
09/25/12	Reading Recovery	495.00	-	-	-	-	-	495.00	-	-
09/25/12	Reading Recovery	495.00	-	-	-	-	-	495.00	-	-
09/26/12	SSI School Specialty	217.25	-	217.25	-	-	-	-	-	-
09/26/12	Really Good Stuff	118.02	-	118.02	-	-	-	-	-	-
09/26/12	Pearson Education	1,120.60	-	1,120.60	-	-	-	-	-	-
09/26/12	Pearson Education	(1,187.84)	-	(1,187.84)	-	-	-	-	-	-
09/27/12	McGraw-Hill E-Commercce	226.84	-	226.84	-	-	-	-	-	-
10/02/12	Best Buy	725.95	-	-	-	439.98	-	-	-	-
10/05/12	Amazon.com	183.60	-	183.60	-	-	-	-	-	-
10/09/12	Walmart	142.84	-	-	-	-	-	-	-	-
10/16/12	Scholastic Book Fairs	54.95	-	54.95	-	-	-	-	-	-
11/05/12	Apple Itunes Store	12.99	-	-	-	-	-	-	-	-
11/09/12	Apple Itunes Online Store	316.94	-	-	-	-	-	-	-	-
11/16/12	Michaels	161.59	-	161.59	-	-	-	-	-	-
11/30/12	Area Education Agency	75.00	-	-	-	-	-	75.00	-	-
11/30/12	Build-a-bear	55.89	-	-	-	-	-	-	-	-
12/05/12	Target	59.63	-	59.63	-	-	-	-	-	-
12/05/12	Amazon.com	105.06	-	105.06	-	-	-	-	-	-
12/06/12	Amazon.com	74.76	-	74.76	-	-	-	-	-	-
12/12/12	AMZN MKTPLACE	374.99	-	-	-	-	-	-	-	-
12/13/12	Area Education Agency	75.00	-	-	-	-	-	75.00	-	-
12/19/12	Orbitz	69.93	-	-	69.93	-	-	-	-	-
12/19/12	Target	150.00	-	-	-	-	-	-	-	-
12/19/12	Younkers	50.06	-	-	-	-	-	-	-	-
12/19/12	Younkers	100.00	-	-	-	-	-	-	-	-



Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
149.99	-	-	-	-	-	-	-	WH EW24T7EW - 24" LED 1080p
331.98	-	-	-	-	-	-	-	iPad 2 (399.99), HP OfficeJet (299.99), 3 black iPad cases (39.99 each), white keyboard and iPad case (89.99), highlighters (5.99) and HD component cable (31.99)
-	-	-	-	-	-	-	-	5 Common Core Lesson books (180.95)
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	16 books
-	-	-	-	-	-	-	-	2 books
83.99	-	-	-	-	-	-	-	Microwave and dry erase board
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	200 Budget Mini Bttl Straw/lid (278.00), shipping (44.95)
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Discount applied after the fact
-	-	-	-	-	-	-	-	Heartland AEA Registration
-	-	-	-	-	-	-	-	Refunded 2/8/13
-	-	-	-	-	-	-	-	Refunded 2/8/13
-	-	-	-	-	-	-	-	Reading Recovery conference
-	-	-	-	-	-	-	-	Reading Recovery conference
-	-	-	-	-	-	-	-	Table Activity Classroom Select
-	-	-	-	-	-	-	-	7 EZC Highlighter Tape& Trade
-	-	-	-	-	-	-	-	Unknown
-	-	-	-	-	-	-	-	Unknown
-	-	-	-	-	-	-	-	Everyday Math Books
-	-	-	285.97	-	-	-	-	Case for iPod Touch, Neckband, 32GB iPod Touch, iPad 2 16GB, Leather case
-	-	-	-	-	-	-	-	6 Math Work Stations Books
142.84	-	-	-	-	-	-	-	B.D. Fridge
-	-	-	-	-	-	-	-	Books
-	-	-	12.99	-	-	-	-	iTunes song
-	-	-	316.94	-	-	-	-	iPod 32GB yellow touch
-	-	-	-	-	-	-	-	Frames
-	-	-	-	-	-	-	-	Heartland AEA registration
-	20.00	-	-	35.89	-	-	-	Brown Sugar Puppy, Santa bear gift card - \$10, Red PJs, dog house, collar & leash, \$10 gift card
-	-	-	-	-	-	-	-	SS Spoon, supplies
-	-	-	-	-	-	-	-	7 Dinosaur Bar-B-Que.. American Roadhouse
-	-	-	-	-	-	-	-	4 Dream Classic Books
-	-	-	-	374.99	-	-	-	Fender Acoustic-Electric guitar
-	-	-	-	-	-	-	-	Heartland AEA registration
-	-	-	-	-	-	-	-	Tax charged for plane tickets
-	150.00	-	-	-	-	-	-	Gift cards
-	-	-	-	50.06	-	-	-	Handbags
-	100.00	-	-	-	-	-	-	Gift card

Report on Special Investigation of the  
West Des Moines Community School District -  
Western Hills Elementary School

Procurement Card Purchases  
For the period May 22, 2012 through March 31, 2015

<b>Per Procurement Card Statement</b>			<b>Cash Payment</b>	<b>Office/ Educational</b>		<b>iPads and Accessories</b>	<b>Nooks and Accessories</b>	<b>Memberships/ Registrations and Admissions</b>	<b>Outdoor Activities</b>	<b>PBIS</b>
<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>		<b>Supplies</b>	<b>Travel</b>					
12/19/12	Machine Shed	100.00	-	-	-	-	-	-	-	-
12/19/12	Burger King	15.94	-	-	-	-	-	-	-	-
12/20/12	US Airways	251.20	-	-	251.20	-	-	-	-	-
12/20/12	US Airways	251.20	-	-	251.20	-	-	-	-	-
12/20/12	US Airways	251.20	-	-	251.20	-	-	-	-	-
12/20/12	Casey's General Store	225.70	-	-	-	-	-	-	-	-
12/20/12	US Airways	251.20	-	-	251.20	-	-	-	-	-
12/20/12	US Airways	251.20	-	-	251.20	-	-	-	-	-
12/20/12	US Airways	251.20	-	-	251.20	-	-	-	-	-
12/20/12	US Airways	251.20	-	-	251.20	-	-	-	-	-
12/20/12	US Airways	251.20	-	-	251.20	-	-	-	-	-
12/21/12	Target (Mills Civic, WDM)	108.00	-	-	-	-	-	-	-	-
12/21/12	Target (Mills Civic, WDM)	168.00	-	-	-	-	-	-	-	-
01/24/13	HyVee	35.00	-	-	-	-	-	-	-	-
01/25/13	HyVee	55.00	-	-	-	-	-	-	-	-
01/30/13	Quill Corporation	14.72	-	14.72	-	-	-	-	-	-
01/31/13	US Airways	75.00	-	-	75.00	-	-	-	-	-
01/31/13	Marriott	1,770.00	-	-	1,770.00	-	-	-	-	-
02/04/13	KCI Airport Parking	132.00	-	-	132.00	-	-	-	-	-
02/04/13	Marriott	3,480.00	-	-	3,480.00	-	-	-	-	-
02/05/13	Wendy's	42.51	-	-	42.51	-	-	-	-	-
02/05/13	Marriott	178.16	-	-	178.16	-	-	-	-	-
02/05/13	Marriott	231.54	-	-	231.54	-	-	-	-	-
02/07/13	HyVee	45.00	-	-	-	-	-	-	-	-
02/08/13	Oriental Trading Co.	110.23	-	-	-	-	-	-	-	110.23
02/08/13	United	(429.20)	-	-	(429.20)	-	-	-	-	-
02/08/13	United	(429.20)	-	-	(429.20)	-	-	-	-	-
02/08/13	TCT Anderson's	322.95	-	322.95	-	-	-	-	-	-
02/08/13	HyVee	25.00	-	-	-	-	-	-	-	-
02/12/13	Quill Corporation	107.69	-	107.69	-	-	-	-	-	-
02/13/13	SSI School Specialty	242.64	-	242.64	-	-	-	-	-	-
02/14/13	SSI School Specialty	56.16	-	56.16	-	-	-	-	-	-
02/18/13	Barnes and Noble	233.95	-	-	-	-	233.95	-	-	-
02/18/13	Marriott	95.00	-	-	-	-	-	95.00	-	-

Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
-	100.00	-	-	-	-	-	-	Receipt did not include sufficient details, but appears to be a gift card.
-	-	-	-	-	-	-	15.94	No details on receipt
-	-	-	-	-	-	-	-	Plane tickets to Ft. Lauderdale, FL, 1/29/13 - 2/3/13 for 2 Adults, 1 Child and 4 Youths
-	-	-	-	-	-	-	-	Plane ticket
-	-	-	-	-	-	-	-	Plane ticket
-	225.70	-	-	-	-	-	-	Vanilla© VISA Gift cards (4 - \$25 and 2 - \$50)
-	-	-	-	-	-	-	-	Plane ticket
-	-	-	-	-	-	-	-	Plane ticket
-	-	-	-	-	-	-	-	Plane ticket
-	-	-	-	-	-	-	-	Plane ticket
-	108.00	-	-	-	-	-	-	Gift cards
-	168.00	-	-	-	-	-	-	Gift cards
-	-	35.00	-	-	-	-	-	Italian Hot
-	-	55.00	-	-	-	-	-	Italian Hot
-	-	-	-	-	-	-	-	2 reams of ruled graph paper
-	-	-	-	-	-	-	-	Baggage fee for flight
-	-	-	-	-	-	-	-	Conference fee for National SAM Project
-	-	-	-	-	-	-	-	Parking fee
-	-	-	-	-	-	-	-	Hotel - Conference Fee for National SAM Project 2/1/13 - 2/2/13
-	-	-	-	-	-	-	-	No receipt
-	-	-	-	-	-	-	-	Room service on 1/29/13 and 1/30/13
-	-	-	-	-	-	-	-	Movies, Bar charges from 1/29/13 - 1/31/13
-	-	45.00	-	-	-	-	-	Italian Hot
-	-	-	-	-	-	-	-	PEIS rewards and store items
-	-	-	-	-	-	-	-	Refund from charge in September
-	-	-	-	-	-	-	-	Refund from charge in September
-	-	-	-	-	-	-	-	200 mini budget bottle w/straw & Lid
-	-	25.00	-	-	-	-	-	Italian Hot
-	-	-	-	-	-	-	-	Dry erase markers, construction paper, paper clips, index cards
-	-	-	-	-	-	-	-	Chart tables
-	-	-	-	-	-	-	-	Chart table
-	-	-	-	-	-	-	-	Nook tablet (199.00), Groovy stand (34.95)
-	-	-	-	-	-	-	-	Conference fee for National SAM Project

Report on Special Investigation of the  
West Des Moines Community School District -  
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Procurement Card Purchases  
For the period May 22, 2012 through March 31, 2015

Per Procurement Card Statement			Cash Payment	Office/ Educational		iPads and Accessories	Nooks and Accessories	Memberships/ Registrations and Admissions	Outdoor Activities	PBIS
Transaction Date	Vendor	Amount		Supplies	Travel					
02/28/13	Best Buy	1,669.94	-	-	-	884.96	-	-	-	-
03/05/13	Iowa Library Association	80.00	-	-	-	-	-	-	-	-
03/08/13	Dominos	34.65	-	-	-	-	-	-	-	-
03/28/13	HyVee	50.00	-	-	-	-	-	-	-	-
04/01/13	Home Depot	3,430.40	-	-	-	-	-	-	3,430.40	-
04/03/13	HyVee	45.00	-	-	-	-	-	-	-	-
04/05/13	Science Center of Iowa	429.00	-	-	-	-	-	-	-	429.00
04/09/13	Century Theaters	35.00	-	-	-	-	-	-	-	35.00
04/10/13	AMAZON MKTPLACE	239.98	-	-	-	-	-	-	-	-
04/10/13	Resources for Reading	31.30	-	31.30	-	-	-	-	-	-
04/11/13	HyVee	65.00	-	-	-	-	-	-	-	-
04/16/13	Old Fashion Candy	255.25	-	-	-	-	-	-	-	-
04/16/13	Student Supply	202.77	-	-	-	-	-	-	-	202.77
04/18/13	Oriental Trading Company	165.12	-	-	-	-	-	-	-	165.12
04/18/13	Student Supply	29.56	-	29.56	-	-	-	-	-	-
04/19/13	Jones School Supply Company	36.40	-	36.40	-	-	-	-	-	-
04/25/13	Really Good Stuff, Inc.	180.79	-	180.79	-	-	-	-	-	-
05/02/13	BLICK Art Materials	949.73	-	949.73	-	-	-	-	-	-
05/02/13	Area Education Agency	25.00	-	-	-	-	-	25.00	-	-
05/10/13	HyVee	60.00	-	-	-	-	-	-	-	-
07/31/13	The Learning Post, LTD	379.90	-	379.90	-	-	-	-	-	-
08/13/13	The Learning Post, LTD	363.86	-	363.86	-	-	-	-	-	-
08/13/13	The Learning Post, LTD	(379.90)	-	(379.90)	-	-	-	-	-	-
08/19/13	The Learning Post, LTD	168.74	-	168.74	-	-	-	-	-	-
08/20/13	Dahls	26.97	-	-	-	-	-	-	-	-
08/23/13	REI Greenwood Heinemann	25.00	-	-	-	-	-	25.00	-	-
08/24/13	Best Buy	(28.80)	-	-	-	(28.80)	-	-	-	-
08/24/13	Best Buy	508.78	-	-	-	508.78	-	-	-	-
08/26/13	REI Greenwood Heinemann	25.00	-	-	-	-	-	25.00	-	-
08/26/13	Amazon MKTPLACE	51.27	-	51.27	-	-	-	-	-	-
08/27/13	Office Max	29.98	-	29.98	-	-	-	-	-	-
08/28/13	Oriental Trading Co	269.88	-	-	-	-	-	-	-	269.88
08/30/13	Amazon.com	640.50	-	640.50	-	-	-	-	-	-
08/30/13	Amazon.com	12.07	-	12.07	-	-	-	-	-	-
08/31/13	McGraw-Hill	23.73	-	23.73	-	-	-	-	-	-

Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
249.99	250.00	-	284.99	-	-	-	-	Bose Sounddock Series III (249.99); 32 GB Touch 5th Gen iPod; 10 - \$15 iTunes GC; 1 - \$100 iTunes GC; iPad mini cover; iPad cover; iPad Mini wig- (329.99); iPad wifi 16GB (499.99)
-	-	-	-	-	-	-	80.00	No receipt
-	-	34.65	-	-	-	-	-	2 large pizzas, 1 8-piece stuffed cheese, delivery charge & \$5 tip
-	-	50.00	-	-	-	-	-	Pizza for lunch with kids
-	-	-	-	-	-	-	-	Mulch and Soil for Playground
-	-	-	-	-	-	-	45.00	No receipt
-	-	-	-	-	-	-	-	Admission fees to the Science Center of Iowa
-	-	-	-	-	-	-	-	5 child movie tickets
239.98	-	-	-	-	-	-	-	2 Nikon COOLPIX Digital Cameras
-	-	-	-	-	-	-	-	2 sentence strip storage pockets & 2 sentence strips
-	-	-	-	-	-	-	65.00	No receipt
-	-	255.25	-	-	-	-	-	Candy for Old Fashion Candy Fundraising
-	-	-	-	-	-	-	-	Coin purse, galaxy slime, erasers, glitter wallet, foam frog, mini plush animals
-	-	-	-	-	-	-	-	Black shutter shades, marbelized poppers, sports stress balls, mood rings, necklaces
-	-	-	-	-	-	-	-	Pencils for PTA Spelling Challenge
-	-	-	-	-	-	-	-	Ribbons and medals for PTA Spelling Challenge
-	-	-	-	-	-	-	-	1 Writer Workshop Supply Station
-	-	-	-	-	-	-	-	Art supplies
-	-	-	-	-	-	-	-	Registration fee for Professional Development course @ DMACC
-	-	60.00	-	-	-	-	-	Pizza for students
-	-	-	-	-	-	-	-	CDs and racks
-	-	-	-	-	-	-	-	CDs
-	-	-	-	-	-	-	-	CDs and racks
-	-	-	-	-	-	-	-	Materials, books
-	-	26.97	-	-	-	-	-	36 Bakery rolls
-	-	-	-	-	-	-	-	Book Web Subscription
-	-	-	-	-	-	-	-	Return of sales tax on an iPad purchase
-	-	-	-	-	-	-	-	iPad and accessor
-	-	-	-	-	-	-	-	Book Web Subscription
-	-	-	-	-	-	-	-	(3) Standard Peel and Stick Book Pockets - 100pkg
-	-	-	-	-	-	-	-	Bubbles and CDs
-	-	-	-	-	-	-	-	Erasers, Pencils, Inserts
-	-	-	-	-	-	-	-	50 StrengthsFinder Books
-	-	-	-	-	-	-	-	Book on Class Management
-	-	-	-	-	-	-	-	Spanish homelinks books

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Transaction Date	Vendor	Amount		Supplies	Travel					
09/03/13	Walmart	366.80	-	-	-	-	-	-	366.80	-
09/04/13	IA DE Bullying	50.00	-	-	-	-	-	50.00	-	-
09/05/13	IA DE Bullying	50.00	-	-	-	-	-	50.00	-	-
09/05/13	IA DE Bullying	50.00	-	-	-	-	-	50.00	-	-
09/05/13	IA DE Bullying	50.00	-	-	-	-	-	50.00	-	-
09/05/13	Greg & Steve Production	36.00	-	36.00	-	-	-	-	-	-
09/06/13	Lakeshore Learning	949.89	-	949.89	-	-	-	-	-	-
09/06/13	GCI Woodwind	107.77	-	107.77	-	-	-	-	-	-
09/10/13	PayPal Iowa Foreign	120.00	-	-	-	-	-	120.00	-	-
09/17/13	Kum & Go	104.95	-	-	-	-	-	-	-	-
09/20/13	Target	35.47	-	35.47	-	-	-	-	-	-
09/20/13	PayPal Lalgator	212.35	-	-	-	-	-	-	-	-
09/23/13	Old Fashion Candy	284.60	-	-	-	-	-	-	-	-
09/23/13	UO Conference Svcs	105.00	-	-	-	-	-	105.00	-	-
09/24/13	Amazon MKTPLACE	48.98	-	-	-	-	-	-	-	48.98
09/26/13	SQ Center Grove Orch	109.80	-	-	-	-	-	109.80	-	-
09/27/13	Target	65.94	-	65.94	-	-	-	-	-	-
10/03/13	Amazon.com	182.40	-	182.40	-	-	-	-	-	-
10/04/13	Student Supply	462.82	-	-	-	-	-	-	-	462.82
10/10/13	Bar La Grassa	24.79	-	-	24.79	-	-	-	-	-
10/10/13	Think Social Publishing	375.00	-	-	-	-	-	375.00	-	-
10/10/13	Think Social Publishing	221.85	-	221.85	-	-	-	-	-	-
10/10/13	Think Social Publishing	63.81	-	63.81	-	-	-	-	-	-
10/16/13	Lakeshore Learning	103.47	-	103.47	-	-	-	-	-	-
10/16/13	PayPal School Confs	150.00	-	-	-	-	-	150.00	-	-
10/16/13	First Class Conference	480.00	-	-	-	-	-	480.00	-	-
10/16/13	Orbitz	13.98	-	-	13.98	-	-	-	-	-
10/16/13	US Airway	434.60	-	-	434.60	-	-	-	-	-
10/16/13	US Airway	434.60	-	-	434.60	-	-	-	-	-
10/17/13	<a href="http://www.flocabulary.com">www.flocabulary.com</a>	63.00	-	-	-	-	-	63.00	-	-
10/22/13	Best Buy	39.98	-	-	-	-	-	-	-	-
10/22/13	BSN Sport Supply	409.16	-	-	-	-	-	-	409.16	-
10/22/13	Scholastic Book Fairs	88.37	-	88.37	-	-	-	-	-	-
10/22/13	Scholastic Book Fairs	128.44	-	128.44	-	-	-	-	-	-
10/25/13	Hy Vee	55.58	-	55.58	-	-	-	-	-	-
10/25/13	Oriental Trading Co	193.98	-	-	-	-	-	-	-	193.98

Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
-	-	-	-	-	-	-	-	Recess Balls - 10 Soccer balls; 12 basketballs; 4 footballs; 1 PG ball
-	-	-	-	-	-	-	-	Bully Prevention Summit
-	-	-	-	-	-	-	-	Bully Prevention Summit
-	-	-	-	-	-	-	-	Bully Prevention Summit
-	-	-	-	-	-	-	-	Bully Prevention Summit
-	-	-	-	-	-	-	-	CDs
-	-	-	-	-	-	-	-	Carpet squares and magnetic pocket chart
-	-	-	-	-	-	-	-	Music stands, acoustic strings, bells
-	-	-	-	-	-	-	-	Registration for 2013 IWLA Conference
-	104.95	-	-	-	-	-	-	VISA Gift Cards and activation Fee
-	-	-	-	-	-	-	-	Pillow and bean bag chair
-	-	-	-	-	-	-	212.35	<i>No receipt details</i>
-	-	284.60	-	-	-	-	-	Candy
-	-	-	-	-	-	-	-	Registration for 2013 ITEC Conference
-	-	-	-	-	-	-	-	Peel and Stock Book Pockets
-	-	-	-	-	-	-	-	WH Field Trip
-	-	-	-	-	-	-	-	Energizer rechargeable batteries
-	-	-	-	-	-	-	-	13 Strengths Finder books
-	-	-	-	-	-	-	-	Pencils, erasers, pens
-	-	-	-	-	-	-	-	Food and ice tea - 3 meals - Minneapolis, MN on Thursday, 10/10/13
-	-	-	-	-	-	-	-	<i>Unable to determine from receipt, possible registration</i>
-	-	-	-	-	-	-	-	Worksheets and books
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Magnetic pocket chart
-	-	-	-	-	-	-	-	12 month subscription to SchoolBookings
-	-	-	-	-	-	-	-	Registration for 2014 Annual Southeastern Reading Recovery
-	-	-	-	-	-	-	-	Charge for flight purchases to conference
-	-	-	-	-	-	-	-	Flight for Heather to Reading Recovery Conf
-	-	-	-	-	-	-	-	Flight for Renee LaFleur for Reading Recovery Conf
-	-	-	-	-	-	-	-	Subscription
39.98	-	-	-	-	-	-	-	Power adapter and usb cable
-	-	-	-	-	-	-	-	Prism Pack, Whistle, Balls
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Sharpie markers and 10 pumpkins
-	-	-	-	-	-	-	-	Pop rocks fun size, double bubble, glitter flexible

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>		<b>Supplies</b>	<b>Travel</b>					
10/28/13	Best Buy MKTPLACE	70.86	-	-	-	70.86	-	-	-	-
10/28/13	Best Buy MKTPLACE	70.86	-	-	-	70.86	-	-	-	-
10/29/13	Prufrock Press Inc	153.61	-	153.61	-	-	-	-	-	-
10/30/13	Office Depot	109.60	-	109.60	-	-	-	-	-	-
10/31/13	Walgreens	308.15	-	-	-	-	-	-	-	-
10/31/13	Oriental Trading Co	161.20	-	-	-	-	-	-	-	161.20
10/31/13	Oriental Trading Co	59.39	-	-	-	-	-	-	-	59.39
11/04/13	Amazon MKTPLACE	44.99	-	-	-	44.99	-	-	-	-
11/07/13	Michaels Stores	27.48	-	27.48	-	-	-	-	-	-
11/08/13	Target	13.50	-	-	-	-	-	-	-	-
11/13/13	Amazon.com	304.00	-	-	-	-	-	-	-	-
11/13/13	<u>The Learning Post LTD</u>	17.94	-	-	-	-	-	-	-	-
11/13/13	Starfall Publications	270.00	-	-	-	-	-	270.00	-	-
11/15/13	Amazon.com	49.76	-	49.76	-	-	-	-	-	-
11/15/13	Amazon MKTPLACE	43.94	-	43.94	-	-	-	-	-	-
11/15/13	Jimmy Johns	43.00	-	-	-	-	-	-	-	-
11/16/13	Amazon.com	30.26	-	30.26	-	-	-	-	-	-
11/18/13	Best Buy	214.99	-	-	-	-	-	-	-	-
11/19/13	Best Buy	172.98	-	-	-	-	-	-	-	-
11/20/13	Amazon.com	80.63	-	-	-	-	-	-	-	-
11/21/13	Amazon.com	7.75	-	-	-	-	-	-	-	-
11/23/13	Oriental Trading Co	52.24	-	-	-	-	-	-	-	52.24
11/23/13	Oriental Trading Co	22.50	-	-	-	-	-	-	-	22.50
11/25/13	Target	150.00	-	-	-	-	-	-	-	-
11/25/13	ClassB Inc	376.74	-	376.74	-	-	-	-	-	-
11/26/13	Bulk Office Supply	71.89	-	71.89	-	-	-	-	-	-
12/02/13	Student Supply	606.45	-	606.45	-	-	-	-	-	-
12/05/13	Office Max	47.36	-	47.36	-	-	-	-	-	-
12/06/13	Walmart	329.11	-	-	-	-	-	-	-	-
12/06/13	Kmart	412.61	-	-	-	-	-	-	-	-
12/07/13	Hobby Lobby	72.08	-	72.08	-	-	-	-	-	-
12/07/13	Walmart	19.88	-	-	-	-	-	-	-	-



Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
-	-	-	-	-	-	-	-	Cyber Acoustics cover case for iPad
-	-	-	-	-	-	-	-	Cyber Acoustics cover case for iPad
-	-	-	-	-	-	-	-	7 books
-	-	-	-	-	-	-	-	Portfolios
-	274.75	33.40	-	-	-	-	-	Skittles, Gift bags, Candy, 5-\$50 VISA gift cards and activation fees
-	-	-	-	-	-	-	-	Popcorn boxes, pencils, gumballs
-	-	-	-	-	-	-	-	Colored chalk
-	-	-	-	-	-	-	-	iPad case
-	-	-	-	-	-	-	-	Feather value pac; owls, moveable eyes
-	13.50	-	-	-	-	-	-	Gift card (purchased at discount)
304.00	-	-	-	-	-	-	-	Texas Instrument calculators
-	-	-	-	-	-	-	17.94	No receipt details
-	-	-	-	-	-	-	-	School Membership to Starfull Curriculum
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Books
-	-	43.00	-	-	-	-	-	4 sandwiches, chips and drinks and \$4 gratuity
-	-	-	-	-	-	-	-	2 Whole Brain Teaching For Challenging Kids
-	-	-	214.99	-	-	-	-	16GB Touch 5th Generation
-	-	-	172.98	-	-	-	-	Returned the 16GB Touch; Purchased 32GB Touch and Ink - Returned 16G iPod and purchased a 32G iPod along with some HP ink. Bottom of receipt says "new classroom."
-	-	-	-	-	-	-	80.63	No receipt
-	-	-	-	-	-	-	7.75	No receipt
-	-	-	-	-	-	-	-	Magnets, thermometer kit
-	-	-	-	-	-	-	-	Pencils
-	150.00	-	-	-	-	-	-	Starbuck's Gift Cards 25 gift cards at \$6 each
-	-	-	-	-	-	-	-	42 @ \$8.97 each; 34 youth sizes, 4 sm adult, 4 medium adult tee shirts
-	-	-	-	-	-	-	-	Plastic Clipboards
-	-	-	-	-	-	-	-	Erasers, balls, putty, balls
-	-	-	-	-	-	-	-	Stereo headset, rubber band ball, tape
-	-	-	-	329.11	-	-	-	Boots, Shoes, Gloves, Snow bibs
-	-	-	-	412.61	-	-	-	10 pr shoes; 13 ski bibs; 3 graphic boar; 2 satin ski gl
-	-	-	-	-	-	-	-	20 self sealing plastic bags
-	-	-	-	19.88	-	-	-	Gloves

Report on Special Investigation of the  
West Des Moines Community School District -  
Western Hills Elementary School

Procurement Card Purchases  
For the period May 22, 2012 through March 31, 2015

<b>Per Procurement Card Statement</b>			<b>Cash Payment</b>	<b>Office/ Educational</b>		<b>iPads and Accessories</b>	<b>Nooks and Accessories</b>	<b>Memberships/ Registrations and Admissions</b>	<b>Outdoor Activities</b>	<b>PBIS</b>
<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>		<b>Supplies</b>	<b>Travel</b>					
12/07/13	Target	23.96	-	-	-	-	-	-	-	
12/09/13	Walmart	397.92	-	-	-	-	-	-	-	
12/09/13	Kmart	(94.15)	-	-	-	-	-	-	-	
12/10/13	Target	73.45	-	-	-	-	-	-	-	
12/10/13	Target	102.95	-	-	-	-	-	-	-	
12/10/13	Amazon.com	52.74	-	52.74	-	-	-	-	-	
12/11/13	Nobbies Inc	134.34	-	-	-	-	-	-	-	
12/13/13	Benchmark Education	182.60	-	182.60	-	-	-	-	-	
12/15/13	Walmart	112.02	-	-	-	-	-	-	-	
12/16/13	Walmart	322.30	1,602.00	-	-	-	-	-	-	
12/16/13	Quizno	9.19	-	-	-	-	-	-	-	
12/18/13	ShopKo	269.80	-	-	-	-	-	-	-	
12/19/13	Hy Vee	37.75	-	-	-	-	-	-	-	
12/19/13	Kmart	33.48	-	-	-	-	-	-	-	
12/20/13	Val Lanes Recreation	695.50	-	-	-	-	695.50	-	-	
01/02/14	Walmart	76.14	-	-	-	-	-	-	76.14	
01/09/14	Walmart	52.67	-	-	-	-	-	-	-	
01/10/14	Science Center of Iowa	138.00	-	-	-	-	-	-	-	
01/14/14	SQ Dave S Cab Company	24.25	-	-	24.25	-	-	-	-	
01/14/14	SQ Dave S Cab Company	25.00	-	-	25.00	-	-	-	-	
01/14/14	Lndry S Myrtle Beach	37.90	-	-	37.90	-	-	-	-	
01/14/14	D&K Taxi	47.95	-	-	47.95	-	-	-	-	
01/14/14	Biminis Oyster Bar	21.49	-	-	21.49	-	-	-	-	
01/15/14	Amazon MKTPLACE	30.07	-	-	-	-	-	-	30.07	
01/15/14	Amazon.com	15.38	-	15.38	-	-	-	-	-	
01/15/14	Greg Normans Australia	55.25	-	-	55.25	-	-	-	-	
01/15/14	Chestnuthill Restaurant	40.77	-	-	40.77	-	-	-	-	
01/16/14	Thoroughbreds	120.60	-	-	120.60	-	-	-	-	
01/17/14	Amazon.com	(0.14)	-	(0.14)	-	-	-	-	-	
01/17/14	SQ Dave S Cab Company	30.00	-	-	30.00	-	-	-	-	
01/17/14	Kingston Plantation	348.84	-	-	348.84	-	-	-	-	
01/17/14	Kingston Plantation	348.84	-	-	348.84	-	-	-	-	
01/17/14	Delta	25.00	-	-	25.00	-	-	-	-	
01/17/14	Delta	25.00	-	-	25.00	-	-	-	-	

Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
-	-	-	-	23.96	-	-	-	3 pairs of Gloves
-	125.00	-	-	81.10	-	-	191.82	4 Gift Cards \$25 each; Towels and wash cloths
-	-	-	-	(94.15)	-	-	-	Returns of gloves and other merchandise
-	-	-	-	73.45	-	-	-	Wall hook, easy bake, Frozen
-	-	-	-	102.95	-	-	-	Clothes, EZB toy, new bright toy
-	-	-	-	-	-	-	-	3 of Mindsets in the Classroom
-	-	-	-	-	-	134.34	-	Party supplies
-	-	-	-	-	-	-	-	Student workmats (20)
-	-	-	-	112.02	-	-	-	Comforter and sheet sets
-	1,800.00	-	-	124.30	-	-	-	12- \$150 Gift Cards, Gloves, Boots, Sheets
-	-	-	-	-	-	-	9.19	No receipt details
-	269.80	-	-	-	-	-	-	2-AMEX Cards \$50; 2-MSTER Cards \$50; 2-Crcker Barrel \$25 Cards
-	-	37.75	-	-	-	-	-	Donuts and orange juice
-	-	-	-	33.48	-	-	-	Gloves and snow clothes
-	-	-	-	-	-	-	-	Admission for 107
-	-	-	-	-	-	-	-	Groceries: Foil, cheese, milk, etc
-	-	52.67	-	-	-	-	-	Cookies, popcorn, mms, snacks
-	-	138.00	-	-	-	-	-	18 pizza meals at Science Center
-	-	-	-	-	-	-	-	Cab fare
-	-	-	-	-	-	-	-	Cab fare
-	-	-	-	-	-	-	-	2 dinners and cokes
-	-	-	-	-	-	-	-	Cab fare
-	-	-	-	-	-	-	-	2 fish basket dinners
-	-	-	-	-	-	-	-	2 gatorade sports bottles
-	-	-	-	-	-	-	-	1 book Find It in Everything, Drew Barrymore
-	-	-	-	-	-	-	-	2 dinners and pepsi
-	-	-	-	-	-	-	-	2 dinners
-	-	-	-	-	-	-	-	Escargot, Seafood, Chateaubriand \$76
-	-	-	-	-	-	-	-	Refund on the \$15.38 purchase above
-	-	-	-	-	-	-	-	Cab fare
-	-	-	-	-	-	-	-	Hotel 1/14-1/16
-	-	-	-	-	-	-	-	Hotel 1/14-1/16
-	-	-	-	-	-	-	-	Baggage Fee
-	-	-	-	-	-	-	-	Baggage Fee

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Procurement Card Purchases  
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Per Procurement Card Statement			Cash Payment	Office/ Educational		iPads and Accessories	Nooks and Accessories	Memberships/ Registrations and Admissions	Outdoor Activities	PBIS
Transaction Date	Vendor	Amount		Supplies	Travel					
01/18/14	Kingston Plantation	(16.20)	-	-	(16.20)	-	-	-	-	-
01/18/14	Kingston Plantation	(16.20)	-	-	(16.20)	-	-	-	-	-
01/23/14	Amazon MKTPLACE	65.26	-	-	-	-	-	-	-	-
01/23/14	Amazon MKTPLACE	45.32	-	-	-	-	-	-	-	-
01/28/14	Amazon Prime Membership	79.00	-	-	-	-	-	79.00	-	-
01/29/14	Amazon MKTPLACE	61.17	-	61.17	-	-	-	-	-	-
01/30/14	Amazon.com	209.64	-	209.64	-	-	-	-	-	-
01/30/14	Amazon.com	11.72	-	11.72	-	-	-	-	-	-
02/01/14	Amazon MKTPLACE	30.99	-	30.99	-	-	-	-	-	-
02/09/14	Amazon MKTPLACE	105.72	-	-	-	-	-	-	-	-
02/10/14	Amazon MKTPLACE	26.59	-	26.59	-	-	-	-	-	-
02/13/14	Oriental Trading Co	116.87	-	-	-	-	-	-	-	116.87
02/13/14	Amazon.com	156.48	-	156.48	-	-	-	-	-	-
02/18/14	Best Buy	712.97	-	-	-	712.97	-	-	-	-
02/18/14	Oriental Trading Co	(5.88)	-	-	-	-	-	-	-	(5.88)
02/20/14	Rochester 100 Inc	47.25	-	47.25	-	-	-	-	-	-
02/24/14	Amazon MKTPLACE	10.49	-	-	-	10.49	-	-	-	-
02/24/14	Education Service Cent	143.75	-	143.75	-	-	-	-	-	-
02/25/14	The UPS Store	15.74	-	15.74	-	-	-	-	-	-
02/28/14	Amazon.com	157.13	-	157.13	-	-	-	-	-	-
03/01/14	Amazon.com	94.50	-	94.50	-	-	-	-	-	-
03/07/14	Best Buy	514.98	-	-	-	514.98	-	-	-	-
03/09/14	Amazon.com	150.69	-	150.69	-	-	-	-	-	-
03/10/14	Shoptrn ThinkFun Inc	483.00	-	483.00	-	-	-	-	-	-
03/11/14	Amazon MKTPLACE	284.90	-	-	-	-	-	-	-	-
03/11/14	Target	25.00	-	-	-	-	-	-	-	-
03/11/14	Target	50.00	-	-	-	-	-	-	-	-
03/11/14	Dolrtee	3.18	-	-	-	-	-	-	-	-
03/11/14	Walmart	74.20	-	74.20	-	-	-	-	-	-
03/11/14	Office Depot	21.27	-	21.27	-	-	-	-	-	-
03/11/14	Michaels Stores	10.18	-	10.18	-	-	-	-	-	-
03/16/14	Amazon MKTPLACE	141.68	-	-	-	-	-	-	-	-
03/24/14	Old Fashion Candy	366.40	-	-	-	-	-	-	-	-
03/24/14	Student Supply	541.56	-	-	-	-	-	-	-	541.56
03/24/14	Amazon.com	111.92	-	-	-	-	-	-	-	-
03/24/14	Amazon.com	48.77	-	-	-	-	-	-	-	-
03/25/14	Amazon MKTPLACE	316.94	-	-	-	-	-	-	-	-
03/26/14	Oriental Trading Co	276.39	-	-	-	-	-	-	-	276.39
03/27/14	Amazon.com	69.09	-	69.09	-	-	-	-	-	-
03/28/14	Amazon.com	6.49	-	6.49	-	-	-	-	-	-

Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
-	-	-	-	-	-	-	-	Refund for taxes from hotel
-	-	-	-	-	-	-	-	Refund for taxes from hotel
-	-	65.26	-	-	-	-	-	Candy
45.32	-	-	-	-	-	-	-	5 Stereo audio cables
-	-	-	-	-	-	-	-	Amazon Prime Membership
-	-	-	-	-	-	-	-	Book
-	-	-	-	-	-	-	-	6 books
-	-	-	-	-	-	-	-	Book
-	-	-	-	-	-	-	-	Book
-	-	105.72	-	-	-	-	-	2 lbs candy
-	-	-	-	-	-	-	-	1000 popcorn bags
-	-	-	-	-	-	-	-	Dr. Seuss Pencils and Bookmarks
-	-	-	-	-	-	-	-	12 books
-	-	-	-	-	-	-	-	iPad and accessories
-	-	-	-	-	-	-	-	Refund sales tax
-	-	-	-	-	-	-	-	Folders
-	-	-	-	-	-	-	-	iPad mini leather case
-	-	-	-	-	-	-	-	Magnets, 100
-	-	-	-	-	-	-	-	<i>Charge is for ground commercial shipping and is charged to PBIS; however, there is no detail of what was shipped or why.</i>
-	-	-	-	-	-	-	-	Dividers, binders, sharpies
-	-	-	-	-	-	-	-	Binders
-	-	-	-	-	-	-	-	iPad and case
-	-	-	-	-	-	-	-	10 Sumoku
-	-	-	-	-	-	-	-	Mindsets bundles
-	-	-	-	-	284.90	-	-	2 slate outdoor table lamps
-	25.00	-	-	-	-	-	-	5- \$5 Gift Cards
-	50.00	-	-	-	-	-	-	10 -\$5 Starbucks Gift Cards
-	-	-	-	-	3.18	-	-	Yard signs
-	-	-	-	-	-	-	-	EOS, post-its, binder clips, pens, sugar packets, sharpies
-	-	-	-	-	-	-	-	Push pins, clips, markers
-	-	-	-	-	-	-	-	List pads, glitter, push pins
-	-	-	141.68	-	-	-	-	8 gb slim lcd mp players
-	-	366.40	-	-	-	-	-	Candy
-	-	-	-	-	-	-	-	Toys, balls, sharpeners, erasers, puzzles
-	-	-	-	-	-	111.92	-	8 Linen tablecloths
-	-	-	-	-	-	48.77	-	3 linen tablecloths
316.94	-	-	-	-	-	-	-	Bose Soundlink Bluetooth Speaker III
-	-	-	-	-	-	-	-	Pencils, bubbles, balls, stars, etc
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Book

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Procurement Card Purchases  
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Per Procurement Card Statement			Cash Payment	Office/ Educational		iPads and Accessories	Nooks and Acesories	Memberships/ Registrations and Admissions	Outdoor Activities	PBIS
Transaction Date	Vendor	Amount		Supplies	Travel					
03/31/14	Walgreens	274.75	-	-	-	-	-	-	-	-
04/01/14	Walmart	38.88	-	38.88	-	-	-	-	-	-
04/01/14	Michaels Stores	102.80	-	102.80	-	-	-	-	-	-
04/01/14	Overstock.com	70.99	-	-	-	-	-	-	-	-
04/01/14	Fareway Stores	33.48	-	-	-	-	-	-	-	-
04/09/14	Finish Line	74.19	-	-	-	-	-	-	-	-
04/10/14	The Learning Post LTD	92.46	-	92.46	-	-	-	-	-	-
04/14/14	West Music Catalog	26.95	-	26.95	-	-	-	-	-	-
04/16/14	Amazon.com	43.44	-	43.44	-	-	-	-	-	-
04/16/14	Dahls	6.99	-	-	-	-	-	-	-	-
04/16/14	Cappels Ace Hardware	6.49	-	-	-	-	-	-	-	-
04/17/14	Amazon.com	64.32	-	64.32	-	-	-	-	-	-
04/18/14	Area Education Agency	125.00	-	-	-	-	-	125.00	-	-
04/21/14	Walgreens	38.84	-	-	-	-	-	-	-	-
04/22/14	Amazon.com	14.23	-	14.23	-	-	-	-	-	-
04/25/14	Office Max	206.41	-	41.56	-	-	-	-	-	-
04/29/14	Spaghetti Works	52.61	-	-	-	-	-	-	-	52.61
04/29/14	Walgreens	317.85	-	-	-	-	-	-	-	-
04/29/14	Petco	77.28	-	-	-	-	-	-	-	-
04/29/14	Scholastic Book Fairs	83.93	-	83.93	-	-	-	-	-	-
04/29/14	Scholastic Book Fairs	42.93	-	42.93	-	-	-	-	-	-
04/30/14	Office Max	58.16	-	58.16	-	-	-	-	-	-
05/02/14	Schoolmart Techline	168.45	-	-	-	-	-	-	-	-
05/04/14	Dick Blick Art Material	359.70	-	359.70	-	-	-	-	-	-
05/05/14	Michaels Stores	73.57	-	73.57	-	-	-	-	-	-
05/07/14	Dick Blick Art Material	(20.35)	-	(20.35)	-	-	-	-	-	-
05/07/14	Office Max	28.46	-	-	-	-	-	-	-	-
05/08/14	Dolrtree	78.00	-	78.00	-	-	-	-	-	-
05/08/14	Michaels Stores	29.97	-	29.97	-	-	-	-	-	-
05/08/14	School-Tech Inc	288.84	-	288.84	-	-	-	-	-	-
05/11/14	McGraw-Hill	147.55	-	147.55	-	-	-	-	-	-
05/13/14	School-Tech Inc	288.84	-	288.84	-	-	-	-	-	-
05/14/14	Amazon MKTPLACE	19.99	-	-	-	19.99	-	-	-	-
05/14/14	Amazon MKTPLACE	24.97	-	-	-	24.97	-	-	-	-
05/15/14	Walgreens	33.98	-	33.98	-	-	-	-	-	-
05/17/14	Amazon MKTPLACE	16.00	-	16.00	-	-	-	-	-	-
05/19/14	Walgreens	266.85	-	-	-	-	-	-	-	-
05/21/14	Best Buy	503.49	-	-	-	503.49	-	-	-	-
05/21/14	Best Buy	(79.50)	-	-	-	(79.50)	-	-	-	-

<b>Electronics</b>	<b>Gift Cards</b>	<b>Food and Candy</b>	<b>iPods and Accessories</b>	<b>Kids Care Club</b>	<b>Miscellaneous</b>	<b>Party Supplies</b>	<b>Unknown</b>	<b>Description of Goods/Services per Supporting Documentation</b>
-	274.75	-	-	-	-	-	-	5-\$50 Gift Cards and Activation Fees VISA
-	-	-	-	-	-	-	-	Buttons, felt, wiggle eyes, glue
-	-	-	-	-	-	-	-	Picture frames
-	-	-	-	-	70.99	-	-	4x6 Shag Rug
-	-	33.48	-	-	-	-	-	Candy
-	-	-	-	74.19	-	-	-	Size 1 Jordan Flight 45 shoes
-	-	-	-	-	-	-	-	Books, easel
-	-	-	-	-	-	-	-	Studio tubing
-	-	-	-	-	-	-	-	Books
-	-	6.99	-	-	-	-	-	Grocery item
-	-	-	-	-	6.49	-	-	Ace metallic goldplate
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	AEA Summer Institute
38.84	-	-	-	-	-	-	-	USB A/C Charger; Photofinishing
-	-	-	-	-	-	-	-	Book
-	164.85	-	-	-	-	-	-	3-\$50 Gift Cards & 3-\$4.95 Activation Fees; Foam boards
-	-	-	-	-	-	-	-	5 kids meals and 2 adult meals
-	317.85	-	-	-	-	-	-	3-\$100 VISA cards & activation Fees
-	-	-	-	-	77.28	-	-	Pet supplies for reptile
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Savan Acc Bags, pencils, expandable pocket folders
168.45	-	-	-	-	-	-	-	Texas Instrument calculators
-	-	-	-	-	-	-	-	Art supplies
-	-	-	-	-	-	-	-	Energizer batteries
-	-	-	-	-	-	-	-	Art supplies sales tax refunded
-	-	-	-	-	28.46	-	-	16gb SDHC card and namebadges
-	-	-	-	-	-	-	-	Document Frame
-	-	-	-	-	-	-	-	Picture frames
-	-	-	-	-	-	-	-	Swinging gate
-	-	-	-	-	-	-	-	Geometry template
-	-	-	-	-	-	-	-	Swinging gate
-	-	-	-	-	-	-	-	iPad stand
-	-	-	-	-	-	-	-	iPad stand
-	-	-	-	-	-	-	-	2 duracell precharged AA
-	-	-	-	-	-	-	-	Space Saver Hanging Door Closet
-	266.85	-	-	-	-	-	-	2-\$100 VISA cards and 1-\$50 VISA card and fees
-	-	-	-	-	-	-	-	iPad
-	-	-	-	-	-	-	-	iPad return/purchase net

Report on Special Investigation of the  
West Des Moines Community School District -  
Western Hills Elementary School

Procurement Card Purchases  
For the period May 22, 2012 through March 31, 2015

Per Procurement Card Statement			Cash Payment	Office/ Educational		iPads and Accessories	Nooks and Accessories	Memberships/ Registrations and Admissions	Outdoor Activities	PBIS
Transaction Date	Vendor	Amount		Supplies	Travel					
05/21/14	Dolrtree	15.96	-	15.96	-	-	-	-	-	-
05/22/14	Best Buy	(24.00)	-	-	-	(24.00)	-	-	-	-
05/22/14	WM Supercenter	20.06	-	-	-	-	-	-	-	20.06
05/22/14	Menards	23.37	-	-	-	-	-	-	-	-
05/23/14	Menards	46.74	-	-	-	-	-	-	-	-
05/27/14	The UPS Store	37.16	-	-	-	-	-	-	-	-
05/29/14	The Olive Garden	146.62	-	-	-	-	-	-	-	-
05/30/14	Follett School Solution	74.33	-	74.33	-	-	-	-	-	-
05/30/14	Living History Farms	481.00	-	-	-	-	-	481.00	-	-
06/01/14	Groths Gardens & Green	423.53	-	-	-	-	-	-	423.53	-
06/02/14	WM Supercenter	72.03	-	-	-	-	-	-	-	72.03
06/03/14	Blank Park Zoo	152.00	-	-	-	-	-	152.00	-	-
06/09/14	ShopKo	109.13	-	-	-	-	-	-	-	-
06/19/14	Amazon.com	124.54	-	124.54	-	-	-	-	-	-
06/20/14	Amazon.com	24.19	-	24.19	-	-	-	-	-	-
06/20/14	Amazon.com	12.66	-	12.66	-	-	-	-	-	-
06/23/14	Amazon.com	25.32	-	25.32	-	-	-	-	-	-
06/26/14	Best Buy	204.96	-	-	-	159.98	-	-	-	-
06/27/14	Best Buy	544.98	-	-	-	544.98	-	-	-	-
06/27/14	Bed Bath & Beyond	21.21	-	-	-	-	-	-	-	-
06/27/14	Bed Bath & Beyond	169.56	-	-	-	-	-	-	-	-
06/28/14	Shopko	48.61	-	-	-	-	-	-	-	-
07/01/14	AMAZON MKTPLACE	93.50	-	-	-	-	-	-	-	93.50
07/01/14	Office Max	6.98	-	6.98	-	-	-	-	-	-
07/01/14	Office Max	69.80	-	69.80	-	-	-	-	-	-
07/14/14	TLF Boesen The Florist	57.65	-	-	-	-	-	-	-	-
07/18/14	RGS	170.99	-	170.99	-	-	-	-	-	-
07/23/14	Assoc Superv and Curr	239.00	-	-	-	-	-	239.00	-	-
07/24/14	Barnes & Noble	199.41	-	-	-	-	149.41	-	-	-
07/24/14	Assoc Superv and Curr	283.84	-	283.84	-	-	-	-	-	-
07/25/14	Shopko	77.46	-	77.46	-	-	-	-	-	-
07/27/14	Shopko	66.58	-	66.58	-	-	-	-	-	-
07/28/14	Amazon.com	93.00	-	-	-	-	-	-	-	-
07/28/14	Amazon.com	93.00	-	-	-	-	-	-	-	-
07/28/14	USPS	19.60	-	19.60	-	-	-	-	-	-
07/28/14	Shopko	113.31	-	113.31	-	-	-	-	-	-
07/29/14	TLF Boesen The Florist	57.65	-	-	-	-	-	-	-	-
07/30/14	TLF Boesen The Florist	104.75	-	-	-	-	-	-	-	-
07/31/14	Target	100.00	-	-	-	-	-	-	-	-



Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
-	-	-	-	-	-	-	-	Poster Board
-	-	-	-	-	-	-	-	Sales tax refund from iPad purchase
-	-	-	-	-	-	-	-	Lemons, olive oil, sugar
-	-	-	-	-	-	-	23.37	No receipt
-	-	46.74	-	-	-	-	-	6-12 pk 4 oz Jelly Jars
-	-	-	-	-	-	-	37.16	Charge is for shipping and charged to the Bldg account; however, there is no detail of what was shipped or why.
-	100.00	-	-	46.62	-	-	-	2 meals and 2 \$50 Olive Garden Gift Cards
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Entry fees for 85
-	-	-	-	-	-	-	-	Produce, Annuals, \$104.96 in "gifts"
-	-	-	-	-	-	-	-	Buns, fruit snacks, milk, various groceries
-	-	-	-	-	-	-	-	Entry fees for 79
-	-	-	-	-	109.13	-	-	Totes
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Book
-	-	-	-	-	-	-	-	Book
44.98	-	-	-	-	-	-	-	2 of Whole Brain Teaching for Challenging Kids
-	-	-	-	-	-	-	-	iPads Keyboards, Coffee Pot, Outlet Surge
-	-	-	-	-	-	-	-	Wifi iPad Air 16GB and Sleeve
-	-	-	-	-	21.21	-	-	Microdry Boards and Gel Chf Cshn Mat
-	-	-	-	-	169.56	-	-	Remnant
-	-	-	-	-	48.61	-	-	Totes
-	-	-	-	-	-	-	-	50 Paw Prints Notebooks with stickers
-	-	-	-	-	-	-	-	Envelopes
-	-	-	-	-	-	-	-	Envelopes
-	-	-	-	-	57.65	-	-	Peace Lily Plant in basket to Carly Stahn
-	-	-	-	-	-	-	-	Mail Center 27 slot
-	-	-	-	-	-	-	-	ASCD Premium Membership 2014-2015
-	50.00	-	-	-	-	-	-	Nook, Nook Cover, \$50 in gift cards
-	-	-	-	-	-	-	-	Materials on Common Core
-	-	-	-	-	-	-	-	Trays, Fabric, Drawers, Drawer Cart
-	-	-	-	-	-	-	-	Frames, Wastecan, Wireless Speaker
-	-	-	-	-	93.00	-	-	Comfort Research 4 Foot Large Fuf in Comfort Suede, Grey (chair)
-	-	-	-	-	93.00	-	-	Comfort Research 4 Foot Large Fuf in Comfort Suede, Grey (chair)
-	-	-	-	-	-	-	-	Stamps
-	-	-	-	-	-	-	-	Frames
-	-	-	-	-	57.65	-	-	Peace Lily Plant in basket to Michael Burton
-	-	-	-	-	104.75	-	-	Baby Girl Surprise Florist order for Drea Bocock
-	100.00	-	-	-	-	-	-	Gift Cards

Report on Special Investigation of the  
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Procurement Card Purchases  
For the period May 22, 2012 through March 31, 2015

Per Procurement Card Statement			Office /		Memberships /			
Transaction		Cash	Educational	Travel	iPads and	Nooks and	Registrations	Outdoor
Date	Vendor	Payment	Supplies		Accessories	Accessories	and Admissions	Activities
		Amount						PBIS
08/06/14	Amazon.com	78.66	-	78.66	-	-	-	-
08/06/14	Amazon.com	576.84	-	576.84	-	-	-	-
08/06/14	Petsmart Inc	71.47	-	-	-	-	-	-
08/06/14	Bed Bath & Beyond	142.98	-	-	-	-	-	-
08/08/14	Assoc Superv and Curr	20.91	-	20.91	-	-	-	-
08/11/14	Amazon.com	352.80	-	352.80	-	-	-	-
08/13/14	Amazon.com	88.20	-	88.20	-	-	-	-
08/21/14	AMAZON MKTPLACE	57.55	-	57.55	-	-	-	-
08/26/14	Amazon.com	67.44	-	67.44	-	-	-	-
08/29/14	AMAZON MKTPLACE	209.99	-	209.99	-	-	-	-
08/29/14	Amazon.com	45.48	-	45.48	-	-	-	-
08/29/14	Amazon.com	36.52	-	36.52	-	-	-	-
08/30/14	Amazon.com	12.71	-	12.71	-	-	-	-
08/31/14	Amazon.com	88.97	-	88.97	-	-	-	-
09/04/14	AMAZON MKTPLACE	32.48	-	-	-	-	-	-
09/08/14	Jensen Learning Corp	79.00	-	79.00	-	-	-	-
09/10/14	Amazon.com	11.50	-	11.50	-	-	-	-
09/10/14	Amazon.com	80.04	-	80.04	-	-	-	-
09/11/14	Student Supply	716.47	-	716.47	-	-	-	-
09/15/14	Ultimate Office Solutions	219.94	-	219.94	-	-	-	-
09/26/14	Sq Center Grove Orcha	589.05	-	-	-	-	589.05	-
09/29/14	Demco Inc	313.15	-	313.15	-	-	-	-
10/06/14	Area Education Agency	75.00	-	-	-	-	75.00	-
10/07/14	Target	133.84	-	-	-	-	-	133.84
10/07/14	Amazon.com	11.98	-	11.98	-	-	-	-
10/07/14	Walmart	205.93	-	-	-	-	-	205.93
10/08/14	Amazon.com	101.34	-	101.34	-	-	-	-
10/08/14	Amazon.com	65.28	-	-	-	-	-	-
10/13/14	Amazon.com	46.39	-	46.39	-	-	-	-
10/14/14	Scholastic Book Fairs	71.93	-	71.93	-	-	-	-
10/14/14	Scholastic Book Fairs	8.99	-	8.99	-	-	-	-
10/14/14	Scholastic Book Fairs	25.95	-	25.95	-	-	-	-
10/15/14	Office Max	79.98	-	-	-	-	-	-
10/16/14	Amazon.com	27.13	-	27.13	-	-	-	-
10/16/14	Lowe's	260.75	-	-	-	-	-	260.75
10/17/14	<u>WWW.FLOCABULARY.COM</u>	63.00	-	-	-	-	-	-
10/17/14	Oriental Trading Co	264.04	-	-	-	-	-	264.04
10/18/14	The Learning Post Lt	32.47	-	-	-	-	-	-
10/20/14	Amazon.com	69.90	-	-	-	-	-	69.90
10/21/14	Amazon.com	12.48	-	12.48	-	-	-	-
11/07/14	Amazon.com	80.35	-	80.35	-	-	-	-
11/07/14	Amazon.com	73.11	-	73.11	-	-	-	-
11/10/14	Amazon.com	102.54	-	-	-	-	-	-
11/11/14	Target	22.98	-	-	-	-	-	22.98

Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
-	-	-	-	-	-	-	-	3 of Vocabulary for the Common Core
-	-	-	-	-	-	-	-	22 of Vocabulary for the Common Core
-	-	-	-	-	71.47	-	-	Hermit crabs and supplies
142.98	-	-	-	-	-	-	-	Kcups and Coffee Maker
-	-	-	-	-	-	-	-	Book
-	-	-	-	-	-	-	-	16 of Engaging Students with Poverty in Mind
-	-	-	-	-	-	-	-	4 of Engaging Students with Poverty in Mind
-	-	-	-	-	-	-	-	Fanny Pack
-	-	-	-	-	-	-	-	Books, "Engaging Students with Poverty in Mind"
-	-	-	-	-	-	-	-	Book "The Six Minute Solution: A Reading Fluency Program
-	-	-	-	-	-	-	-	Books, Reading Assessments
-	-	-	-	-	-	-	-	Books, Writing Workshop
-	-	-	-	-	-	-	-	Books on Teaching
-	-	-	-	-	-	-	-	Books on Teaching
32.48	-	-	-	-	-	-	-	Wireless Remote Presenter and Mouse
-	-	-	-	-	-	-	-	Engaging Students PowerPoint Download
-	-	-	-	-	-	-	-	Dr. Seuss books
-	-	-	-	-	-	-	-	The Ghost of Graylock books
-	-	-	-	-	-	-	-	Pencils, Erasers, Memos, etc.
-	-	-	-	-	-	-	-	30 Pocket Desk Organizer
-	-	-	-	-	-	-	-	Center Grove Orchard Apple Tour and Play 99
-	-	-	-	-	-	-	-	Label Protectors, Cards, various supplies
-	-	-	-	-	-	-	-	Heartland AEA registration
-	-	-	-	-	-	-	-	Various types of sports balls
-	-	-	-	-	-	-	-	Two sets of Oxford Index Cards
-	-	-	-	-	-	-	-	Kickballs, sports balls, basketballs
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	65.28	No receipt
-	-	-	-	-	-	-	-	Book on Phonological Awareness Program
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Books
79.98	-	-	-	-	-	-	-	Two stereo headsets
-	-	-	-	-	-	-	-	Book on Social Action
-	-	-	-	-	-	-	-	Paint and Painters Tape
-	-	-	-	-	-	-	63.00	No receipt
-	-	-	-	-	-	-	-	Candy, fun bags
-	-	-	-	-	-	-	32.47	No receipt details
-	-	-	-	-	-	-	-	Sidewalk chalk
-	-	-	-	-	-	-	-	Kid's Guide to Service Projects book
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	102.54	No receipt
-	-	-	-	-	-	-	-	Basket and toys

Report on Special Investigation of the  
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Procurement Card Purchases  
For the period May 22, 2012 through March 31, 2015

<b>Per Procurement Card Statement</b>			<b>Cash</b>	<b>Office/</b>		<b>iPads and</b>	<b>Nooks and</b>	<b>Memberships/</b>	<b>Outdoor</b>	
<b>Transaction</b>	<b>Vendor</b>	<b>Amount</b>	<b>Payment</b>	<b>Educational</b>	<b>Travel</b>	<b>Accessories</b>	<b>Accessories</b>	<b>Registrations</b>	<b>Activities</b>	<b>PBIS</b>
<b>Date</b>				<b>Supplies</b>				<b>and Admissions</b>		
11/13/14	Oriental Trading Co	78.26	-	-	-	-	-	-	-	78.26
11/14/14	PayPal Mason-Edu	64.99	-	64.99	-	-	-	-	-	-
11/17/14	Office Depot	19.84	-	19.84	-	-	-	-	-	-
11/17/14	Office Depot	5.89	-	5.89	-	-	-	-	-	-
11/19/14	Kmart	69.99	-	-	-	-	-	-	-	-
11/21/14	AMAZON MKTPLACE	91.16	-	91.16	-	-	-	-	-	-
11/21/14	AMAZON MKTPLACE	40.33	-	40.33	-	-	-	-	-	-
11/24/14	AMAZON MKTPLACE	265.75	-	265.75	-	-	-	-	-	-
11/25/14	HyVee	105.15	-	-	-	-	-	-	-	-
11/25/14	School Health Corp	65.32	-	65.32	-	-	-	-	-	-
11/25/14	Area Education Agency	25.00	-	-	-	-	-	25.00	-	-
11/28/14	Amazon.com	20.53	-	20.53	-	-	-	-	-	-
12/01/14	Quill Corporation	153.59	-	153.59	-	-	-	-	-	-
12/02/14	Quill Corporation	76.23	-	76.23	-	-	-	-	-	-
12/03/14	Amazon.com	312.75	-	312.75	-	-	-	-	-	-
12/03/14	Amazon.com	15.85	-	15.85	-	-	-	-	-	-
12/06/14	AMAZON MKTPLACE	59.92	-	-	-	-	-	-	-	-
12/08/14	Quill Corporation	154.03	-	154.03	-	-	-	-	-	-
12/09/14	Target	16.47	-	16.47	-	-	-	-	-	-
12/11/14	AMAZON MKTPLACE	75.92	-	-	-	-	-	-	75.92	-
12/13/14	AMAZON MKTPLACE	47.05	-	-	-	-	-	-	-	47.05
12/13/14	AMAZON MKTPLACE	54.95	-	-	-	-	-	-	-	-
12/13/14	AMAZON MKTPLACE	12.90	-	-	-	-	-	-	-	12.90
12/13/14	AMAZON MKTPLACE	117.55	-	-	-	-	-	-	-	117.55
12/13/14	HyVee	43.64	-	-	-	-	-	-	-	-
12/17/14	Waukee HyVee	67.38	-	-	-	-	-	-	-	67.38
12/17/14	Michaels Stores	22.57	-	22.57	-	-	-	-	-	-
12/18/14	SQ Brenton Skaing Pl	75.00	-	-	-	-	-	75.00	-	-
12/19/14	HyVee	56.00	-	-	-	-	-	-	-	-
12/19/14	Amazon.com	40.33	-	40.33	-	-	-	-	-	-
12/19/14	BLICK Art Materials	223.63	-	223.63	-	-	-	-	-	-
12/19/14	AMAZON MKTPLACE	6.72	-	6.72	-	-	-	-	-	-
12/19/14	AMAZON MKTPLACE	6.49	-	6.49	-	-	-	-	-	-
12/19/14	Amazon.com	10.59	-	10.59	-	-	-	-	-	-
12/19/14	Amazon.com	14.20	-	-	-	-	-	-	-	-
12/19/14	Amazon.com	10.83	-	10.83	-	-	-	-	-	-
12/19/14	Amazon.com	17.32	-	17.32	-	-	-	-	-	-
12/19/14	Amazon.com	181.10	-	-	-	-	-	-	-	-
12/19/14	Amazon.com	22.94	-	22.94	-	-	-	-	-	-
12/19/14	Quill Corporation	44.75	-	44.75	-	-	-	-	-	-
<b>Total</b>		<b>\$ 81,443.66</b>	<b>1,602.00</b>	<b>27,928.09</b>	<b>10,077.69</b>	<b>10,375.68</b>	<b>383.36</b>	<b>6,142.35</b>	<b>5,360.47</b>	<b>4,385.82</b>

Note: Auditor's notations are in italics.

Electronics	Gift Cards	Food and Candy	iPods and Accessories	Kids Care Club	Miscellaneous	Party Supplies	Unknown	Description of Goods/Services per Supporting Documentation
-	-	-	-	-	-	-	-	Various supplies, stickers, candy foam shapes
-	-	-	-	-	-	-	-	120 Brain Breaks-10 Teacher licenses
-	-	-	-	-	-	-	-	Black Privacy Board
-	-	-	-	-	-	-	-	Stapler
-	-	-	-	69.99	-	-	-	4.5 Foot Tree
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	-	Books
-	-	-	-	105.15	-	-	-	HyVee KidsCare Club Student Breakfast
-	-	-	-	-	-	-	-	4000 Probe Covers
-	-	-	-	-	-	-	-	Heartland AEA registration
-	-	-	-	-	-	-	-	1 of Everyday Editing: Inviting Students to Develop Skill and Craft in Writer's Workshop
-	-	-	-	-	-	-	-	Stapler, Glue, Envelopes, Index Cards, Pens, Paper
-	-	-	-	-	-	-	-	Binders
-	-	-	-	-	-	-	-	25 Whole Brain Teaching for Challenging Kids
-	-	-	-	-	-	-	-	1 Top Dog The Story of Marine Hero Lucca
-	-	-	-	-	-	-	59.92	No receipt
-	-	-	-	-	-	-	-	Index Cards, Tape, Sticky Notes, Envelopes
-	-	-	-	-	-	-	-	Storage binds and organizers
-	-	-	-	-	-	-	-	4 Exercise Disc/Balance Cushions
-	-	-	-	-	-	-	-	5 Extra Sugar Free Gum Packs
-	-	-	-	-	-	-	54.95	No detail provided of the order
-	-	-	-	-	-	-	-	5 Sour Flush Candy Plugers and Powder Dip
-	-	-	-	-	-	-	-	5 Holiday Shape Hersheys Chocolate; 5 Airheads Variety Packs
-	-	-	-	-	-	-	43.64	No receipt
-	-	-	-	-	-	-	-	Foil, groceries, produce
-	-	-	-	-	-	-	-	Pony beads, chenille pipe cln
-	-	-	-	-	-	-	-	15 Group admission and skate rental
-	-	-	-	56.00	-	-	-	HyVee KidsCare Lunch Bunch
-	-	-	-	-	-	-	-	1 of All Different: Juneteenth, the First Day of Freedom; 1 of Mama Built a Little Nest
-	-	-	-	-	-	-	-	Crayons, Drawing Paper, Paint supplies
-	-	-	-	-	-	-	-	Book
-	-	-	-	-	-	-	-	Book
-	-	-	-	-	-	-	-	Book
-	-	-	-	-	-	-	14.20	No Receipt
-	-	-	-	-	-	-	-	Book
-	-	-	-	-	-	-	-	Books
-	-	-	-	-	-	-	181.10	No receipt details
-	-	-	-	-	-	-	-	Book
-	-	-	-	-	-	-	-	DVD Discs, Stapler
3,872.65	5,329.00	1,850.88	1,725.53	2,031.60	1,297.33	539.80	1,745.41	

**Exhibit C**

Report on Special Investigation of the  
West Des Moines Community School District -  
Western Hills Elementary School

Travel Expenses for Beth Thornton  
For the period May 22, 2012 through March 31, 2015

<b>Per Procurement Card</b>			
<b>Transaction</b>			
<b>Date</b>	<b>Description</b>	<b>Amount</b>	<b>Description of Goods/Services</b>
06/18/12	Honey Creek Resort, Moravia, IA	\$ 284.75	1 Hotel Room reserved for 2 Adults and 4 Children for Friday June 15, 2012
06/20/12	Honey Creek Resort, Moravia, IA	28.94	Rathbun Grill...Rest. Lakeshore Grille/vlrest
12/19/12	Orbitz	69.93	tax charged for plane tickets
12/20/12	US Airways	251.20	Plane tickets to Ft. Lauderdale, FL, 01/29/13 - 02/03/13 for 2 Adults, 1 Child and 4 Youths
12/20/12	US Airways	251.20	plane ticket
12/20/12	US Airways	251.20	plane ticket
12/20/12	US Airways	251.20	plane ticket
12/20/12	US Airways	251.20	plane ticket
12/20/12	US Airways	251.20	plane ticket
12/20/12	US Airways	251.20	plane ticket
01/31/13	US Airways	75.00	Baggage fee for flight
02/04/13	KCI Airport Parking, Kansas City, MO	132.00	parking fee
02/04/13	Marriott, Ft. Lauderdale, FL	3,480.00	Hotel - Conference Fee for National SAM Project 02/01/13 - 02/02/13
02/05/13	Wendy's	42.51	<i>No receipt</i>
02/05/13	Marriott, Ft. Lauderdale, FL	178.16	Room service on 01/29/13 and 01/30/13
02/05/13	Marriott, Ft. Lauderdale, FL	231.54	Movies, Bar charges from 01/29/13 - 01/31/13
Total		<u>\$ 6,281.23</u>	

Note: Auditor's notations are in italics.

Report on Special Investigation of the  
West Des Moines Community School District -  
Western Hills Elementary School

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Melissa J. Knoll-Speer, Senior Auditor II  
Nicole L. Roethlisberger, Assistant Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State