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NEWS RELEASE

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FOR RELEASE

January 13, 2017

Auditor of State Mary Mosiman today released a report on a special investigation of the girls' basketball program and the Activities Department at Roosevelt High School (Roosevelt) within the Des Moines Independent Community School District (District) for the period August 8, 2006 through November 30, 2016. The special investigation was conducted as a result of concerns certain financial transactions related to fundraising events and basketball camps were not properly deposited or expended for the purposes of the program.

The District's Financial Manual requires "all checks payable to "Des Moines Independent Community School District" or to a specific school or program must be deposited in a District bank account." In addition, all proceeds and expenses associated with school-sponsored fundraising events are to be accounted for in the District's Student Activity Fund. Sub-accounts have been established within the District's Student Activity Fund for various activities, including individual sports, fine arts, and other student activities. Disbursements from these accounts are to be properly supported and directly benefit student clubs or activities. The disbursements are also to be properly reviewed and approved in accordance with District policies.

The District allows schools to establish relationships with organizations, such as Parent Teacher Associations (PTAs) and Booster Clubs, which help raise funds for schools and student organizations. District policy requires these organizations operate separately from the School and the District. The organizations cannot be administered by school officials.

Mosiman reported the special investigation identified 2 non-District bank accounts administered by District employees in violation of the District's policy regarding separately maintained accounts. The "Rough Riders Basketball Camp/Rough Riders Basketball" (Rough Riders) account was established and administered by Chris Cundiff, the former Roosevelt High School girls' basketball Head Coach, and the "Rider Club Fundraising" (Fundraising) account was administered by the Roosevelt Activities Department. Because District employees were making decisions and administering the 2 accounts, the financial activities in the accounts were clearly District funds rather than funds of a Booster or parent organization.

Collections improperly deposited to the 2 bank accounts totaled \$1,805,707.63. Of this amount, \$1,772,515.27 was deposited to the Fundraising account from August 8, 2006 to November 30, 2016. Because records were not available for the period prior to August 8, 2006, Mosiman reported it is not possible to determine how many additional collections were deposited to the account. The Fundraising

account also had an \$13,517.16 adjusted beginning balance at August 8, 2006. The remaining \$19,675.20 was deposited to the Rough Riders account.

Depositing collections to non-District bank accounts prevented the collections from being subject to the District's oversight and approval processes to ensure the collections were properly accounted for and used for appropriate purposes. Mosiman reported \$634,590.61 of the \$1,786,032.43 of disbursements from the Fundraising account and \$8,969.50 of the \$19,675.20 of disbursements from the Rough Riders account were unsupported or improper.

- For the period June 10, 2013 through May 12, 2015, the activity in the Rough Riders account administered by Mr. Cundiff included \$2,086.00 of transfers from Mr. Cundiff's personal bank account and \$17,589.20 of deposits which consisted of donations, proceeds from fundraising events, and payments from players' families for clothing, trips, and other costs. The disbursements from the account included \$6,600.08 of improper transfers to Mr. Cundiff's personal bank account and \$871.96 of improper ATM withdrawals and fees. The disbursements also included \$10,705.50 of disbursements for costs associated with a trip to New York for a basketball camp and clothing which were reasonable for the girls' basketball program.
- For the period August 8, 2006 through November 30, 2016, the activity in the Fundraising account administered by the Activities Department included \$1,772,515.27 of deposits which consisted of donations and proceeds from fundraising events. Disbursements and bank fees from the account totaled \$1,746,089.98 and included \$1,111,499.37 of reasonable payments for supplies and equipment, \$325,417.48 of improper payments to coaches and assistant coaches, \$103,884.13 of unsupported fees associated with tournaments and camps, and \$44,694.05 of unsupported payments for clothing and uniform items. In addition, \$39,942.45 was paid to the District to close the account.

Mosiman also reported because Mr. Cundiff and the Roosevelt Activities Department did not consistently maintain supporting documentation for collections and disbursements from the unauthorized bank accounts, it was not possible to determine if all collections were properly deposited or if the disbursements were necessary and reasonable for the various activities.

The report includes recommendations to strengthen the District's internal controls, comply with District policies, and improve overall operations, such as ensuring all separately maintained accounts are recorded in the District's accounting system, fundraising events are properly approved, receipts are issued for all donations and other collections received, and sufficient supporting documentation is maintained for all fundraising activities. In addition, the report includes a recommendation to ensure all donations solicited in the name of the District or a District-sponsored activity or group are properly deposited with the District.

Copies of this 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 on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1530-1737-BE00> and in the Office of Auditor of State.

**REPORT ON SPECIAL INVESTIGATION
OF THE
ROOSEVELT HIGH SCHOOL GIRLS' BASKETBALL PROGRAM
AND THE ACTIVITIES DEPARTMENT WITHIN THE
DES MOINES INDEPENDENT COMMUNITY SCHOOL DISTRICT

FOR THE PERIOD
AUGUST 8, 2006 THROUGH NOVEMBER 30, 2016**

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Auditor of State's Report

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

As a result of concerns regarding certain financial transactions, we conducted a special investigation of the girls' basketball program and the Activities Department at Roosevelt High School (Roosevelt) within the Des Moines Independent Community School District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period August 8, 2006 through November 30, 2016. Based on a review of relevant information and discussions with District officials and personnel, we performed the following procedures.


- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed the District's Financial Accounting Manual to determine the procedures for handling District funds.
- (3) Obtained and examined bank statements, redeemed checks, certain deposit detail, and supporting documentation for the following bank accounts to determine the source of certain deposits and the propriety of disbursements from the accounts.
 - The "Rough Riders Basketball Camp/Rough Riders Basketball" (Rough Riders) account established by Chris Cundiff, the former Roosevelt girls' basketball Head Coach.
 - The "Rider Club Fundraising" (Fundraising) account maintained by the Activities Department.
- (4) Reviewed notes from an interview with Mr. Cundiff conducted by the District's Internal Auditor to obtain an understanding of explanations Mr. Cundiff provided for disbursements from the Rough Riders account.
- (5) Interviewed the Roosevelt Activities Director, the Activities Administrative Assistant, and selected coaches from Roosevelt High School to determine the procedures for collecting and disbursing funds from the Fundraising account administered by the Activities Department.
- (6) Obtained and reviewed Mr. Cundiff's personal bank statements to identify the source of certain deposits and determine if funds transferred from the Rough Riders account to Mr. Cundiff's personal account were used to pay costs for the girls' basketball program.
- (7) Interviewed staff from selected schools other than Roosevelt High School and related fundraising organizations to determine how the fundraising organizations were operated and if the organizations were separate from District operations in accordance with District policies regarding outside organizations and separately maintained accounts.

These procedures identified \$1,805,707.63 of collections improperly deposited to 2 unauthorized bank accounts. Disbursements from the 2 unauthorized bank accounts total \$1,765,765.18. Of this amount, unsupported and improper disbursements total \$643,560.11. In addition, \$39,942.45 was paid to the District to close an account. We were unable to determine if additional collections were not properly deposited because adequate records were not available. Our detailed findings and recommendations are presented in the Investigative Summary of this report and **Exhibits A** and **B**.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Roosevelt High School girls' basketball program or Activities Department within the Des Moines Independent Community School District, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance extended to us by personnel of the Des Moines Independent Community School District and staff at Roosevelt, Lincoln, and East High Schools during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

December 13, 2016

Report on Special Investigation of the
Roosevelt High School Girls' Basketball Program and
the Activities Department within the
Des Moines Independent Community School District

Investigative Summary

Background Information

The Des Moines Independent Community School District (District) serves approximately 32,000 students in Polk County. The District has approximately 2,300 teachers and 38 elementary schools, 12 middle schools, 5 high schools, and 10 specialized/alternative schools in Des Moines. The District's 7 member Board meets the first and third Tuesday of each month.

The Activities Department at Roosevelt High School (Roosevelt) provides support to the sports, music, and arts programs available for student participation at Roosevelt. Roosevelt also maintains individual accounts within the District's accounting system for each activity, such as basketball. Each student activity is overseen by an adult sponsor. The sponsors may be a District faculty member or another adult hired by the District.

Chris Cundiff began employment with the District as a teacher on August 16, 2007. Mr. Cundiff was hired as an Assistant Coach for Roosevelt girls' basketball on November 17, 2007 and became the Roosevelt Head Coach on November 8, 2010. Mr. Cundiff was also the Assistant Coach for Roosevelt girls' soccer from March 17, 2009 until December 14, 2009. Mr. Cundiff was hired as the Head Coach for girls' soccer on December 15, 2009 for the 2010 season.

As the Head Coach of girls' basketball, Mr. Cundiff was responsible for:

- organizing practices and guiding the team during games;
- organizing fundraisers, such as free throw competitions;
- organizing summer youth camps;
- collecting and remitting fundraising proceeds and donations;
- approving disbursements for girls' basketball from an account held by the Activities Department; and
- monitoring financial reports for the girls' basketball account maintained by the Activities Department.

His duties as the Head Coach for girls' soccer were similar to those as the Head Coach for girls' basketball.

The District's Financial Manual requires "all checks payable to 'Des Moines Independent Community School District' or to a specific school or program must be deposited in a District account." According to District Officials, funds received for the various programs at each school are required to be deposited with the District. When funds are received, the funds are deposited in the District's main operating bank account and the amount is recorded in the District's accounting system in the Student Activity Fund. Within the Student Activity Fund, there sub-accounts for each of the various schools activities, such as athletics, fine arts and other student activities.

According to the District's Financial Manual, the Activities Director is responsible for tracking all monies received and expenditures for each fundraiser. In addition, District policy requires all fundraisers held by a school club/organization be approved in advance by the Activities Director and Principal using the "Athletic/Activity/Clubs and Organizations Fundraiser Approval Form." A copy of the form is included in **Appendix 1**.

After a fundraiser is approved, the individual assigned to coordinate the fundraiser, such as a teacher or activity sponsor, is to pick up a book of pre-numbered receipts from the bookkeeper. The top copy of a pre-numbered 2-part receipt is to be issued to the individual making the payment for all funds collected during the fundraiser. The duplicate copy of the receipt is maintained in the receipt book. After the fundraiser is completed, the individual who checked out the receipt book is to return it to the bookkeeper along with all funds collected. The bookkeeper is to reconcile the pre-numbered receipts issued to the collections turned in and issue the individual a pre-numbered receipt from the bookkeeper's receipt book showing the amount deposited to the Activity Fund.

Disbursements from the Activities Fund follow the normal District policies which require the Activities Director to approve the disbursement and submit the request and supporting documentation showing the purpose of the disbursement and the benefit to the school or the District for final approval. Upon receipt of the request, a District representative ensures supporting documentation is provided and a check is issued to the vendor or individual.

Late in the 2014/15 school year, Internal Audit was contacted by a parent with concerns regarding deposits from a free throw fundraiser held in November 2014. An Internal Auditor from the District and the Activities Director met on April 23, 2015 to discuss the issue raised by the parent. After the meeting, the parent provided Internal Audit images of redeemed checks from several parents showing the checks were deposited by Mr. Cundiff to an account at a local bank. According to District staff and Booster Club representatives we spoke with, the District does not have any account at the bank identified. Around this same time, the Activities Director notified the Principal of concerns with several unpaid invoices and a negative balance in the girls' basketball team's fundraising account. The Principal, in turn, contacted District Officials.

The District's Internal Auditor met with Mr. Cundiff and a union representative on May 13, 2015 to discuss the checks deposited to a separate account and various activities including a free throw fundraiser held by the girls' basketball team. According to notes from the meeting, Mr. Cundiff explained the collections identified were deposited to a separately maintained bank account he established at a local bank. He also stated the account had since been closed and he did not have any old bank statements for the account.

According to Mr. Cundiff's resignation letter, he resigned his coaching and teaching positions on June 4, 2015. According to District staff we spoke with, Mr. Cundiff completed all the requirements of his contract and was paid through the end of his contract on August 31, 2015.

During the course of an internal investigation conducted by the District's Internal Auditor, it was also determined an activity checking account, "Rider Club Fundraising Account" (Fundraising), had been initially maintained by a parent and later turned over to the Roosevelt Activities Department. According to the current Activities Director, the Fundraising account was established years ago using the Riders' Club (Booster Club) 501(c)(3) designation. However, the account was maintained by the Activities Department rather than representatives of the Booster Club. The account was not included in the District's accounting system.

The account was established to help support the various sports programs at Roosevelt. Funds deposited to the account were used to pay fundraising costs and purchase equipment, clothing, and items needed by the various sports teams. The District allows schools to establish relationships with organizations, such as Parent Teacher Associations (PTAs) and Booster Clubs, which help raise funds for schools and student organizations. District policy requires these organizations operate separately from the School and the District. The organizations cannot be administered by school officials.

The Fundraising account is a checking account held at a local bank. Funds collected and disbursed for various sports programs are processed through the account. In order to track the financial transactions by sport, the Activities Secretary maintains a spreadsheet by sport which includes donations, collections from fundraising activities, and disbursements. Using information from the spreadsheet, the balance of funds available for each sport can be determined. According

to the Activities Secretary, she compares the activity in the spreadsheet to the bank statement each month.

When a coach, assistant coach, or parent remits collections to the Activities Department, the Activities Secretary prepares the deposit and records it in the spreadsheet. Deposits are made every 2 weeks, but may be more frequent depending on the activities occurring. The Activities Secretary notifies a volunteer parent, who is not an employee of the District, when a deposit is ready. To provide a segregation of duties related to deposits, a volunteer parent picks up the deposits from the school, takes them to the bank, then provides the deposit slips to the Activities Secretary who compares the deposit slips to the amounts recorded in the spreadsheet.

According to the Activities Secretary, coaches associated with each sport approve all purchases and are allowed to spend the money as they see fit. The Activities Secretary also stated she asks for supporting documentation, but it is not always provided by the coaches. While some disbursement requests are attached to the invoice received from a vendor, many of the requests are submitted via e-mail or on a post-it note.

The requests submitted by coaches to the Activities Secretary to pay a vendor or be reimbursed are not approved by the Activities Director, District representatives, or any Booster representatives. In addition to being reimbursed for expenses, coaches pay themselves and assistants for holding camps or other events outside of their normal commitment to the District. For example, if a coach holds a summer camp and collects registration fees, the coaches pay themselves and their assistants after all expenses, such as rent for the facility, are paid.

When the Activities Secretary receives a request for payment from a coach, she checks the spreadsheet to determine the balance available for the sport. If sufficient funds are available, the Activities Secretary prepares and signs a check and records the disbursement in the spreadsheet. In order to provide for segregation of duties related to disbursing funds, the check is given to the volunteer parent who countersigns the check and then gives the check to the coach or mails the check to the vendor or individual to be paid. The supporting documentation provided is then placed in a file maintained in the Roosevelt Activities office.

According to the Activities Secretary, she performs these duties during her normal working hours at Roosevelt High School. The Assistant Activities Director signed the checks and made the deposits prior to November 2014. The current Activities Secretary assumed responsibility for the account at that point in time.

The monthly bank statements for the Fundraising account are sent directly to the Roosevelt Activities Department where the Activities Secretary compares activity in the bank statements to the spreadsheet and prepares a financial statement. A copy of the financial statement and each sport's balance is also provided to the Booster Club at its monthly meeting in order to assist them in determining funding levels for requests.

As previously stated, the Booster Club allowed the Activities Department to use its tax identification number to establish the Fundraising account to establish a tax exempt bank account. According to the Booster Club President, the Fundraising account is not part of the Booster Club's operations and the Booster Club does not administer the account. The Booster Club only receives a monthly financial report from the Activities Department with a list showing the balance for each sport.

The Booster Club is a 501(c)(3) non-profit organization legally and operationally separate from the school. According to the Booster Club President, the Booster Club was created to raise funds for Roosevelt High School athletic teams and cheerleading. It was created to help fund projects the District or the school could not afford or the District chose not to fund. Each sport has a parent representative on the Board to present requests for their sport. The Booster Club raises funds by selling apparel and operating concession stands at athletic events.

The Booster Club's primary fundraising event is selling concessions at the Iowa High School Athletic Association's State Soccer Tournament. The funds raised by the Booster Club are not deposited to the Fundraising account maintained by the Activities Department. Instead, the funds are deposited to a bank account established and maintained by the Booster Club.

As a result of the concerns identified regarding the bank accounts maintained by Mr. Cundiff and the Activities Department, the Office of Auditor of State reviewed the girls' basketball program at Roosevelt High School and the Fundraising account. We performed the procedures detailed in the Auditor of State's report for the period August 8, 2006 through November 30, 2016.

Detailed Findings

These procedures identified \$1,805,707.63 of collections improperly deposited to the unauthorized bank accounts. These collections include donations and proceeds for fundraising activities for various sports at Roosevelt High School. Disbursements from the 2 unauthorized bank accounts total \$1,765,765.18. Of this amount, unsupported and improper disbursements total \$643,560.11. In addition, \$39,942.45 was paid to the District to close out an account. **Table 1** summarizes the improperly deposited collections and improper and unsupported disbursements by unauthorized bank account.

Table 1					
Unauthorized Bank Account		Improperly Deposited Collections	Disbursements		
			Improper	Unsupported	Total
Rough Riders account	Table 2	\$ 19,675.20	8,643.50	326.00	8,969.50
Fundraising account	Table 3	1,786,032.43^	330,926.23	303,664.38	634,590.61
Total		<u>\$ 1,805,707.63</u>	<u>339,569.73</u>	<u>303,990.38</u>	<u>643,560.11</u>

^ - Includes adjusted beginning balance of \$13,517.16 in the Fundraising account.

As illustrated by the **Table**, the \$1,786,032.43 improperly deposited to the Fundraising account includes the \$13,517.16 adjusted beginning account balance on August 8, 2006. We are unable to determine how much was deposited to or disbursed from the account prior to that date.

District policy requires all funds to be deposited in a District bank account and recorded in the District's accounting system. District policy also prohibits schools within the District from maintaining separate bank accounts. As a result, the total \$1,805,707.63 improperly deposited to the 2 unauthorized bank accounts should have been deposited with the District.

While \$1,786,032.43 was improperly deposited to the Fundraising account, we determined \$39,942.45 was paid from the account and deposited with the District to close out the account. Specifically, \$37,962.47 was paid on June 29, 2016 and \$1,979.98 was paid on November 29, 2016. In addition, \$1,111,499.37 disbursed from the Fundraising account was reasonable for various sports programs at Roosevelt High School.

Also, of the \$19,675.20 improperly deposited to the Rough Riders account, \$10,705.70 disbursed from the account was reasonable for the girls' basketball program.

Adequate supporting documentation was not consistently maintained for disbursements from the Rough Riders account maintained by Mr. Cundiff and the Fundraising account administered by the Activities Department. Supporting documentation for the Fundraising account maintained by the Roosevelt Activities Department included invoices, post-it notes, and e-mail messages which did not consistently include a description, cost, or the purpose of the purchase.

In addition, it was not possible to determine if all donations, collections for fundraising events, or other funds were properly deposited with the District, in the Rough Riders account, or in the Fundraising account because sufficient documentation was not maintained, such as receipts

issued for donations, advertising space sold, or the amount received from running concession stands during events. If sufficient records had been readily available, additional undeposited collections may have been identified. Each of these areas is discussed in further detail in the following paragraphs.

UNDEPOSITED COLLECTIONS

As previously stated, the District's Financial Manual requires all funds collected for student activities, such as donations and fundraising proceeds, be deposited in a District bank account. Depositing the proceeds to a non-District bank account prevents the proceeds from being subject to the District's oversight and approval processes to ensure all funds received are properly accounted for and used for appropriate purposes. The following paragraphs discuss each of the accounts in more detail.

Rough Riders Account

As previously stated, during an interview with a member of the District's Internal Audit staff, Mr. Cundiff stated he established a separately maintained bank account for the girls' basketball program at a local bank. According to the bank statements for the account he established, the account name is shown as:

Christopher R. Cundiff DBA
Rough Riders Basketball Camp
Rough Riders Basketball

According to the notes provided by the District's Internal Auditor of his interview with Mr. Cundiff, he stated when he was hired as the Head Coach he was told the girls' basketball activity account was in a deficit position of \$3,000 to \$4,000. He further stated he "needed an account where he wouldn't be fundraising for a deficit." However, according to the spreadsheet maintained by the Activities Secretary, the Fundraising account held by the Activities Department had approximately \$750.00 available for girls' basketball in mid-November 2007 when Mr. Cundiff became the coach and approximately \$30.00 on June 10, 2013 when Mr. Cundiff opened the separately maintained bank account.

At the request of the District's Internal Auditor, Mr. Cundiff provided copies of the Rough Riders account bank statements and certain receipts and invoices for the account to the Internal Auditor. However, Mr. Cundiff informed the District's Internal Auditor supporting documentation was minimal because he did not retain all the receipts or invoices.

According to the notes from the District's Internal Auditor, Mr. Cundiff stated the deposits to his separately maintained account were comprised of donations, proceeds from fundraising events, checks or cash received from parents for clothing, entry fees, and other miscellaneous items. **Table 2** summarizes the deposits and disbursements to the account created by Mr. Cundiff from June 10, 2013 through May 12, 2015.

		Table 2
Description	Amount	
Balance at June 10, 2013	\$ -	
Deposits	17,589.20 [^]	
Transfers from Mr. Cundiff's personal bank account	2,086.00	19,675.20
Transfers to Mr. Cundiff's personal bank account	(6,600.08)	
Other disbursements	(13,075.12)	(19,675.20)
Balance at May 12, 2015	\$ -	

[^] - Net of \$50.00 cash withheld from a deposit on January 30, 2014.

As illustrated by **Table 2**, \$17,589.20 was deposited to the Rough Riders account established by Mr. Cundiff for the period June 10, 2013 through May 12, 2015. However, \$50.00 was withheld from the deposit made on January 30, 2014. The \$17,639.20 of gross collections consisted of \$13,610.20 of checks written by parents and businesses to the “Riders Club” or to “Roosevelt Girls Basketball”, \$2,939.00 of cash deposits, and \$1,090.00 of deposits for which the bank was unable to provide the breakout between cash and check.

Of the \$17,589.20 deposited to the Rough Riders account, \$6,600.08 was transferred to Mr. Cundiff’s personal bank account. Mr. Cundiff also transferred \$2,086.00 from his personal bank account back to the Rough Riders account. Mr. Cundiff closed the Rough Riders account on May 12, 2015, and the remaining balance of \$8.43 was transferred to Mr. Cundiff’s personal bank account.

Because Mr. Cundiff did not maintain records of amounts collected and deposited to the Rough Riders account, we are unable to determine if all collections were deposited.

We reviewed all disbursements from the Rough Riders account from June, 10, 2013 to May 12, 2015. Because supporting documentation was not available for all disbursements, we reviewed the payees, notations on images of redeemed checks, and notations on records the District’s Internal Auditor obtained from Mr. Cundiff. According to notes from the District’s Internal Auditor’s meeting with Mr. Cundiff, all disbursements from the Rough Riders account were related to the girls’ basketball program. During the same interview, Mr. Cundiff provided explanations for some of the disbursements but was unable to provide any supporting documentation. We attempted to contact Mr. Cundiff to discuss the disbursements from the account he established; however, he did not return our calls.

Exhibit A lists the disbursements from the account and Mr. Cundiff’s explanations. As illustrated by the **Exhibit**, we determined 47 disbursements were reasonable for the girls’ basketball program, including a trip to a basketball camp at Rutgers University. These disbursements total \$10,705.70. The \$10,705.70 includes:

- \$6,345.18 for expenses for the Rutgers University basketball camp in June 2014. According to a parent and information provided to the District’s Internal Auditor, Mr. Cundiff took a group of the basketball players to the Rutgers University basketball camp in June 2014. As part of the trip, they spent a day at a water park in Sandusky, Ohio. The trip included rental of 2 vehicles, lodging, water park fees, fuel, and food. According to District staff we spoke with, the District allows teams to visit water parks, amusement parks, and other attractions in conjunction with an event, such as a camp, if it is included in the original agenda/information provide to the District, sponsors, and parents when the team fundraises for the camp/event.

To fund the trip, Mr. Cundiff received a \$5,000.00 donation from the Elin Christian Fellowship to be used for the girls’ basketball team to travel to the Rutgers University camp. The check was issued to Roosevelt GBB. In addition, Mr. Cundiff requested a check on May 22, 2014 for \$450.00 from the Fundraising account administered by the Activities Department to pay the registration fee for the camp. The Activities Department mailed a check directly to Rutgers University.

- \$4,060.52 paid to promotional companies. Of this amount, \$3,660.52 was paid to Premier Marketing Group (PMG). Based on information from the Activities Department, PMG is a vendor which is routinely used by Roosevelt to purchase sporting apparel, such as uniforms, polo shirts, and other athletic wear. The remaining \$400.00 was paid to Doerrfield Promotions which is also used to purchase clothing items. Based on the frequency and amounts of the payments identified, the purchases appear reasonable for the girls’ basketball program.

We were unable to determine the propriety of 3 transactions listed in **Exhibit A** because District officials were unable to determine if the payments were related to the basketball program or

personal in nature. As illustrated by the **Exhibit**, the 3 disbursements total \$326.00. This amount includes \$270.00 paid to individuals for which supporting documentation was not available or provided to the District's Internal Auditor by Mr. Cundiff. The remaining \$56.00 is a payment to RB-Des Moines.

Exhibit A lists the remaining 115 of the 165 disbursements which are improper because they were not related to the girls' basketball program. The 115 disbursements total \$8,643.50 and include 60 transfers to Mr. Cundiff's personal bank account. The following paragraphs provide additional information for the improper disbursements.

Transfers - As illustrated by **Table 2**, Mr. Cundiff transferred \$6,600.08 to his personal bank account. He also transferred \$2,086.00 from his personal account back to the Rough Riders account in order to cover deficit balances in the Rough Riders account or to ensure funds were available to pay expenses.

To determine if the funds transferred into Mr. Cundiff's personal account were used to purchase items for the girls' basketball team, we reviewed the transactions in Mr. Cundiff's personal account 14 days prior to and 14 days after each transfer was made. We did not identify any transactions 14 days before or 14 days after a transfer related to girls' basketball or basketball camps. As a result, we determined the funds transferred were used for personal items.

Cash - We identified \$898.96 of cash withdrawals and ATM fees at banks and ATMs. Of the \$898.96, \$457.97 was withdrawn on December 8, 2014. Based on the information on the bank statement, the ATM machine used for the December 8, 2014 withdrawals is located at the Ameristar Casino in Council Bluffs. According to Mr. Cundiff's statement to the District's Internal Auditor, the 3 withdrawals on December 8, 2014 were to pay coaches. According to the District's Internal Auditor, 2 coaches he contacted stated they had not been paid. The District's Internal Auditor also stated the other coach did not respond to him when he attempted to confirm Mr. Cundiff's statements. Due to the nature of the cash withdrawals, the transactions are improper disbursements.

College World Series - We identified a cash withdrawal of \$205.99 at an ATM and a \$12.00 purchase at "2 TD Ameritrade" on June 16, 2014. According to Mr. Cundiff's statement to the District's Internal Auditor, the purchases were related to coaches going to the College World Series. Due to the nature of the cash withdrawal and the vending purchase, the transactions are improper disbursements.

F-B Trade.com - We identified \$400.00 of on-line payments to F-B Trade.com and \$15.00 of related service charges. Mr. Cundiff did not provide any explanation for these charges. We were unable to determine the type of service provided or product sold by the vendor. District officials we spoke with were unable to identify a District purpose for the disbursements. As a result, these are improper disbursements.

Bank fees - We identified \$221.85 of bank fees which included service charges and a charge to purchase checks for the account. Because District funds should not have been used to establish the account and these fees would not have been incurred if the funds were properly deposited, these are improper disbursements.

Retail stores - According to Mr. Cundiff, the \$146.25 paid to Wal-Mart, Target, and Eyebeads-Gemstones were for Gatorade, Christmas parties, and gifts for coaches, respectively. Because the disbursements were not for the girls' basketball program and gifts are unallowable, these are improper disbursements.

As previously stated, the District's policy requires all funds be deposited in a District account. Because the account was administered by a District employee and funds collected were for the girls' basketball program, the deposits to the account are considered District funds. As a result, the \$17,589.20 deposited in the Rough Riders account established by Mr. Cundiff should have been deposited with the District in accordance with District policy.

Because the Rough Riders account was administered solely by Mr. Cundiff, depositing collections to a non-District bank account prevented the proceeds from being subject to the District's oversight and approval processes to ensure the proceeds were properly accounted for and used for appropriate purposes. In addition, no one ensured Mr. Cundiff maintained appropriate support to document the propriety of the disbursements from the Rough Riders account.

Table 1 includes the \$19,675.20 of collections improperly deposited in the Rough Riders account and the \$8,643.50 and \$326.00 of improper and unsupported disbursements, respectively, from the account.

Fundraising Account

As previously stated, the Activities Department administered a separately maintained Fundraising account in violation of the District's policy. The District's policy requires "all checks payable to Des Moines Independent Community School District or to a specific school or program must be deposited in a District account." In addition, all proceeds and expenses associated with a fundraising event are to be recorded in the District's Student Activity Fund.

According to the former Roosevelt Assistant Athletic Director, the account was initially established and maintained by a parent. However, while the account was maintained by a parent, District employees made decisions regarding what funds were spent for. The former Assistant Athletic Director also stated he began administering the account in March 2011. During the time he administered the account, he made deposits, prepared and signed checks, and maintained a spreadsheet summarizing activity. When the former Assistant Athletic Director left his position at Roosevelt, the account remained with the Athletic Department. However, the Activities Secretary began maintaining the spreadsheet and preparing checks and a parent made the deposits and signed the checks.

As previously stated, requests for disbursements were submitted to the Activities Secretary. As a result, at least 2 people were involved in disbursing funds from the account. According to the coaches we spoke with, they were not required to formally document approval of the requests for disbursements; however, they provided oversight as to how funds for their individual sports were spent. Assistant coaches and parents were allowed to submit requests for payments directly to the Activities Secretary, including reimbursements for year-end banquets, gift cards, flowers, senior night, and other items. If sufficient funds were available for the sport, the Activities Secretary prepared the disbursement requested.

Because District employees made decisions and administered the account, the financial activities in the account were clearly District funds rather than funds of a Booster or parent organization. In addition, the sources of funds deposited to the account were from school sponsored events.

Because Mr. Cundiff was the Head Coach of the girls' basketball team, he was able to request disbursements from the Fundraising account administered by the Roosevelt High School Activities Department for the girls' basketball and soccer programs. As previously stated, the Activities Secretary reported coaches for each sport were allowed to spend the funds available for their respective sports as they see fit. The Activities Secretary also reported when she received a request for payment, she checked the spreadsheet to determine the balance available for the sport. If sufficient funds were available, the Activities Secretary prepared and signed a check and recorded the disbursement in the spreadsheet.

The Activities Secretary received 3 clothing invoices dated in December 2014 from Premiere Marketing Group for the girls' basketball program. The invoices totaled \$2,973.20. The Activities Secretary also received a notification \$270.00 was owed to the Riders Shop, a clothing store within Roosevelt High School, for the girls' basketball program. No collections related to these disbursements were provided to the Activities Secretary for deposit in the Fundraising account. In

addition, sufficient funds were not available in the Fundraising account for the girls' basketball program. As a result, the Activities Secretary did not pay these bills.

According to the Activities Secretary and the Activities Director, they discussed these invoices with Mr. Cundiff a number of times prior to his resignation; however, he did not submit the collections related to the disbursements. As a result, the Activities Director notified the Principal who, in turn, contacted District officials regarding the concerns. The notification was near the time other concerns were brought to the attention of District officials and an internal review was began by the District's Internal Auditor.

The invoices were subsequently paid from the activity account maintained by the District for the girls' basketball program. The payments resulted in a deficit balance in the account within the District's accounting system.

According to the Activities Secretary, a spreadsheet which summarizes activity in the Fundraising account was created by a former District employee in August 2006. However, the Fundraising account was established several years prior to that. While the Activities Secretary routinely compared the activity recorded in the spreadsheet with the monthly bank statements during the time she handled the account, she did not reconcile the balance of the activity in the spreadsheet to the balance of the bank account. The beginning balance of the spreadsheet and the activity recorded in it from August 8, 2006 through November 30, 2016 totaled a negative \$1,672.41 cumulative balance. However, the bank account closed with a zero balance after the last check was issued from the account on November 30, 2016.

The current Activities Secretary was unable to locate any records or bank statements prior to August 1, 2007. Because the balance of the spreadsheet did not agree with the balance of the bank account at November 30, 2016, we compared the activity recorded in the spreadsheet to the activity in the bank account for the period August 1, 2007 through November 30, 2016. We reconciled the deposits and disbursements in the spreadsheet with the Fundraising bank account activity during this period. Because we were able to reconcile the deposits and the disbursements between the spreadsheet and the bank account, it is apparent the beginning balance recorded in the spreadsheet was understated.

Table 3 summarizes the activity in the Fundraising account based on information in the spreadsheet maintained by the Activities Secretary for the period records were available, bank statements, and the adjustment needed to correct the beginning balance of the spreadsheet.

Table 3		
Description	Amount	
Adjusted beginning balance on August 8, 2006	\$	13,517.16
Additions to account:		
Deposits	1,771,814.68	
Interest	700.59	1,772,515.27
Deductions from account:		
Disbursements	(1,745,289.72)	
Bank fees	(800.26)	
Payment to District on June 29, 2016	(37,962.47)	
Payment to District on November 29, 2016	(1,979.98)	(1,786,032.43)
Ending balance	\$	-

The **Table** shows the account had an adjusted beginning balance of \$13,517.16 at August 8, 2006. During the period of our investigation, an additional \$1,772,515.27 of donations,

fundraising proceeds, other collections, and interest were recorded in the spreadsheet as deposits to the Fundraising account. As a result, a minimum of \$1,786,032.43 was deposited to the account. Had records been available prior to August 8, 2006, additional deposits would have been identified. During the period of our investigation, disbursements and bank fees from the account totaled \$1,746,089.98. In addition, \$37,962.47 and \$1,979.98 was paid to the District on June 29, 2016 and November 29, 2016, respectively, to close the account.

We reviewed the disbursements from the Fundraising account for the period August 8, 2006 through November 30, 2016. Because supporting documentation was not available for all disbursements, we reviewed the payee and other notations on images of redeemed checks, reviewed the limited supporting documentation located at Roosevelt, and discussed disbursements from the Fundraising account with the Activities Secretary and selected coaches.

Based on our review of the vendor, frequency, and amount of payments and discussions with District staff, we classified payments as improper, unsupported, or reasonable. Payments were classified as improper if they appeared personal in nature or were not reasonable for the programs. Payments were classified as unsupported if it was not possible to determine if the payments were related to the program or were personal in nature. Disbursements were classified as reasonable if the supporting documentation or other information available showed the disbursements were for various sports. The disbursements identified as improper and unsupported are listed in **Exhibit B**.

Disbursements classified as reasonable are not listed in **Exhibit B**; however, the reasonable disbursements identified include 2,050 payments to vendors and individuals for which supporting documentation was available. In addition, we reviewed the supporting documentation and determined the payments were appropriate for the student activities. The reasonable disbursements totaled \$1,111,499.37.

As illustrated by **Exhibit B**, we identified \$303,664.38 of unsupported disbursements. The following paragraphs provide additional information about selected unsupported disbursements.

Tournaments and camps – We identified \$103,884.13 of disbursements which were described as payments related to camps, clinics, and tournaments for certain sports teams. Because sufficient supporting documentation was not available, we were not able to verify the payments were actually related to camps, clinics, and tournaments. We were also unable to determine if the payments were for registration, travel, or other types of costs or if the payments were for league or teams other than Roosevelt High School athletic teams.

Clothing - We identified \$44,694.05 for the purchase of clothing and uniform items based on the vendor name, discussion with District officials, and information included on the activities spreadsheet. Because supporting documentation was not available for the payments, we were not able to determine if the clothing was purchased and provided to members of a team, sold to individuals, or used for fundraising.

Of the \$44,694.05 identified, \$10,371.73 was disbursed to individuals and included a description in the spreadsheet of “clothing”. Because supporting documentation was not maintained, we were not able to verify the amount disbursed to these individuals was for clothing or determine if it included payment for other items.

Banquets/recognition – We identified \$45,058.19 of disbursements which were described as banquets and other recognition events. Many of the disbursements were made to individuals and included a description in the spreadsheet of “banquet.” Because supporting documentation was not maintained, we were not able to determine if the amount disbursed was for food, rent, gifts, or for other banquet related items.

Equipment – We identified \$46,550.26 of disbursements which were described as equipment purchases. Many of the disbursements were made to individuals and included a description in the spreadsheet identifying a piece of equipment purchased such as laptop, tv, sound system, and video camera. Because supporting documentation was not maintained, we were not able to determine if the amount disbursed was for equipment.

As illustrated by **Exhibit B**, we also identified \$330,926.23 of improper disbursements. The following paragraphs provide additional information about the improper disbursements identified.

Coaching/Instructor fee – According to District officials we spoke with, payments to individuals who have a contract with the District to coach athletic teams as a Head Coach or an assistant coach should be made through the District's payroll system. District officials also stated payments to individuals not employed by the District but provide instruction or coaching to teams through the Community Education program should be made through the District's accounting system.

We identified 364 payments from the Fundraising account to individuals which totaled \$325,417.48. The payments were described as coaching or instructor fees. Some of the payments included notations indicating they were related to a camp, training, or a league. As previously stated, coaches paid themselves and their assistants a stipend for camps from the Fundraising account. According to the coaches we spoke with, amounts paid to coaches were determined by the Head Coach.

With assistance from District officials, we were able to compare the individuals who received these payments to District records to identify individuals who were employees of the District and had coaching contracts with the District. Payments to individuals identified as employees should have been made through the District's payroll system. Because they were not processed through the District's payroll system, the appropriate taxes and other withholdings were not properly withheld. In addition, the payments were not included in the W-2 prepared by the District for the employees at the end of the calendar year.

For the payments made to individuals who were not employees of the District, we were unable to determine if the payments were made to Citizen Coaches or volunteers. According to District officials, all activities that are not under contract by the District must be administered through the Community Education program. Citizen Coaches are not employed by the District, but are hired through the Community Education program to provide instruction in various activities. Payments to Citizen Coaches should be made through the District's accounting system in order to ensure a 1099 form is issued to the individual at the end of the calendar year, if appropriate. District officials also stated volunteer coaches are not to be paid. However, volunteers may be reimbursed for expenses incurred on behalf of an activity.

Based on interviews with selected coaches and the Activities Secretary, we determined there were no contracts with the coaches or their assistants for the additional coaching duties. The amounts paid did not receive approval from the Activities Department and were not processed through the District's Community Education program. Because there was little or no supporting documentation for these payments from the Fundraising account, we have classified the \$325,417.48 paid to the coaches as improper.

Because some of these payments were to District employees, the amounts paid should have been recorded in the District's payroll system and the appropriate taxes and retirement deductions should have been withheld. In addition, the District should have issued 1099 forms, as appropriate, for payments made to any coaches who were not employed by the District.

Gift cards and gifts – Based on the notations in the spreadsheet for the Fundraising account, we identified \$4,758.75 of gift cards and gifts purchased for athletes, managers, coaches, and volunteers. In accordance with District policy, coaches are not allowed to receive cash or gift cards. In addition, athletes are not allowed to receive cash, gift cards, or a gift which violates amateur award rules. As a result, the \$4,758.75 of purchases are improper disbursements.

As previously stated, the District's policy requires all funds be deposited in a District account. Because funds were deposited to a bank account maintained by District employees using District resources, District staff were involved in coordinating and carrying out fundraising events, and the events were publicly known to be sponsored by the Roosevelt High School, the \$1,774,954.38 deposited in the Fundraising account maintained by the Activities Department and the related \$700.59 of interest should have been deposited with the District in accordance with the District policy. Depositing collections to a non-District bank account prevented the proceeds from being subject to the District's oversight and approval processes to ensure the proceeds were properly accounted for and used for appropriate purposes.

Table 1 includes the \$1,786,032.43 improperly deposited to the account, including the balance at August 8, 2006. **Table 1** also includes the \$330,926.23 and \$303,664.38 of improper and unsupported disbursements identified, respectively.

OTHER ADMINISTRATIVE ISSUES

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

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

As a result of the findings identified regarding the financial transactions associated with the Fundraising account, we interviewed staff at 2 other High Schools to determine if the schools administered separately maintained bank accounts in violation of the District policy.

Based on these interviews and review of supporting documentation, the 2 other High Schools do not administer separately maintained bank accounts. All fundraising is performed by schools' Booster Clubs which are legally and operationally separate from the District and the schools. Individuals who work with the non-profit organizations processing the financial transactions and approving disbursements are not employees of the District or the schools. School employees and coaches provide input to the Booster Clubs regarding the needs of their schools and the athletic programs, but are not involved in processing the Booster Club's financial transactions. As a result, it appears the schools we visited complied with the District's policies regarding outside Booster Clubs.

Recommended Control Procedures

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

- A. Non-District Bank Accounts – The Roosevelt Activities Department administered a separately maintained Fundraising account in violation of the District's policy. Collections improperly deposited to the account totaled \$1,786,032.43, including the \$13,517.16 adjusted beginning balance. Disbursements from the account totaled \$1,746,089.98. In addition, \$37,962.47 and \$1,979.98 was paid to the District on June 29, 2016 and November 29, 2016, respectively, to close out the account.

A separately maintained bank account was also established by a former coach at Roosevelt High School. The bank account included collections which should have been deposited to an activity account maintained by the District. The bank account also included \$19,675.20 of disbursements during the period it was open.

Depositing collections to non-District bank accounts prevented the proceeds from being subject to the District's oversight and approval processes to ensure the proceeds were properly accounted for and used for appropriate purposes.

Recommendation – District officials should establish procedures which ensure District policies are complied with. District officials should also continue to provide periodic training to employees and coaches regarding policies prohibiting establishment of separately maintained bank accounts.

In addition, District officials should periodically request financial institutions provide a list of any accounts which include abbreviations or names which indicate an affiliation with a Des Moines school and/or school addresses.

- B. Approval of Fundraisers – In accordance with District policy, all fundraisers held by a school club/organization must be approved in advance by the Activities Director and Principal. The District has a "Fund-Raiser Information Form" to document this approval prior to the event. However, this form was not completed by Mr. Cundiff, or other Roosevelt coaches, for fundraising activities. As a result, sufficient oversight was not provided for all events.

Recommendation – District officials should ensure all student activity sponsors, Activities Directors, and Principals are aware of the District's policy and the existence of the "Fund-Raiser Information Form" and all events are approved before being held.

- C. Pre-numbered Receipts – In accordance with District policy, when an event/activity is held where funds will be collected, the individual assigned to coordinate the fundraiser, such as a teacher or activity sponsor, is to pick up a book of pre-numbered receipts from the bookkeeper. The top copy of a pre-numbered 2-part receipt is to be issued to the individual making the payment for all funds collected during the fundraiser. The duplicate copy of the receipt is maintained in the receipt book. After the fundraiser is completed, the individual who checked out the receipt book is to return it to the bookkeeper along with all funds collected. The bookkeeper is to reconcile the pre-numbered receipts issued to the collections turned in and issue the individual a pre-numbered receipt from the

bookkeeper's receipt book showing the amount deposited to the Activity Fund. However, the Roosevelt Activities Department did not follow the District's procedures for issuing pre-numbered receipts when funds were received in the office or at events.

Recommendation – The District should ensure all student activity sponsors are aware of the District's policy and properly issue pre-numbered receipts when funds are received. In addition, the District should ensure the bookkeepers issue a receipt to the student activity sponsors immediately upon receipt of funds. The District should also ensure the bookkeepers deposit the funds received in a timely manner.

- D. Supporting Documentation – Supporting documentation was not required or consistently maintained by the Activities Department for disbursements made from the Fundraising Account. The supporting documentation maintained did not include the purpose of the purchase, the items purchased, the vendor, or other identifying information allowing a review to determine if the disbursement was necessary and reasonable for the activity.

Recommendation – The District should ensure sufficient supporting documentation is maintained for all disbursements. An independent person should review the supporting documentation and ensure the disbursement is necessary and reasonable for the activity.

- E. Payroll – Coaches were allowed to pay themselves and their assistants a stipend for camps held outside of the normal school year. The Head Coach determined the amount they paid themselves and their assistant coaches. We also determined there were no contracts between the District and the Head Coach, assistant coaches, or other individuals who helped with these activities. In addition, the District did not issue 1099 forms to the coaches or other individuals for the additional salary paid for the activities outside the normal school year.

Recommendation – The District should ensure written contracts or other agreements are completed with the Head Coach and assistant coaches for service provided to the District. In addition, the District should ensure all payments to coaches and assistant coaches are recorded in the District's accounting system and any required 1099 forms are issued.

Exhibits

Special Investigation of the
Roosevelt High School Basketball Program within the
Des Moines Independent Community School District

Improper and Unsupported Disbursements from the Rough Riders Account
For the Period August 8, 2006 through November 30, 2016

Per Bank Statement and Redeemed Checks

Date	Transaction Type / Check Number	Payee / Description	Memo	Check/Debit Amount
06/19/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	\$ 75.00
06/19/13	9902	Paul Doerfield	None	400.00
06/21/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	150.00
06/24/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	115.00
06/24/13	9901	Polk County Recorder	None	7.00
06/27/13	9903	Lawayne Rogers	None	150.00
06/28/13	9904	Raun Taylor	None	120.00
06/28/13	SC	Service Charge	NA	3.35
07/22/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	300.00
07/25/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	200.00
07/29/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	45.00
07/29/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	100.00
07/29/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	500.00
07/30/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	225.00
07/31/13	EP	Check Printing Harland Clark Chk Order	NA	25.00
07/31/13	SC	Service Charge	NA	5.00
08/25/13	191	Gary Elles	REF (Sponsor)	150.00
08/29/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	12.00
08/29/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	60.00
08/30/13	SC	Service Charge	NA	5.00
09/06/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	57.00
09/23/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	50.00
09/23/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	50.00
09/24/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	30.00
09/30/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	20.00
09/30/13	SC	Service Charge	NA	5.00
10/11/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	50.00
10/15/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	30.00
10/24/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	75.00
10/28/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	75.00
10/31/13	SC	Service Charge	NA	5.00
11/29/13	SC	Service Charge	NA	5.00

Improper	Unsupported	Reasonable	Explanation Per Mr. Cundiff ^
75.00	-	-	<i>None</i>
-	-	400.00	<i>None</i>
150.00	-	-	<i>None</i>
115.00	-	-	<i>None</i>
7.00	-	-	<i>None</i>
-	150.00	-	<i>None</i>
-	120.00	-	<i>None</i>
3.35	-	-	<i>None</i>
300.00	-	-	<i>None</i>
200.00	-	-	<i>None</i>
45.00	-	-	<i>None</i>
100.00	-	-	<i>None</i>
500.00	-	-	<i>None</i>
225.00	-	-	<i>None</i>
25.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
-	-	150.00	<i>None</i>
12.00	-	-	<i>None</i>
60.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
57.00	-	-	<i>None</i>
50.00	-	-	<i>None</i>
50.00	-	-	<i>None</i>
30.00	-	-	<i>None</i>
20.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
50.00	-	-	<i>None</i>
30.00	-	-	<i>None</i>
75.00	-	-	<i>None</i>
75.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>

Special Investigation of the
Roosevelt High School Basketball Program within the
Des Moines Independent Community School District

Improper and Unsupported Disbursements from the Rough Riders Account
For the Period August 8, 2006 through November 30, 2016

Per Bank Statement and Redeemed Checks

Date	Transaction Type /Check Number	Payee / Description	Memo	Check/Debit Amount
12/26/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	50.00
12/30/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	40.00
12/30/13	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	55.00
12/31/13	SC	Service Charge	NA	5.00
01/06/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	20.00
01/06/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	20.00
01/06/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	50.00
01/13/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	21.00
01/13/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	65.00
01/22/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	50.00
01/23/14	SC	Paid Overdraft Fee	NA	31.00
01/24/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	250.00
01/26/14	192	XXXXXX Cundiff	Ref Fee	150.00
01/27/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	100.00
01/27/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	100.00
01/28/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	65.00
01/29/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	100.00
01/31/14	SC	Service Charge	NA	5.00
02/03/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	99.65
02/10/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	50.00
02/11/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	30.00
02/21/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	70.00
02/24/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	50.00
02/25/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	40.00
02/28/14	SC	Service Charge	NA	5.00
03/31/14	SC	Service Charge	NA	5.00
04/04/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	145.00
04/30/14	SC	Service Charge	NA	5.00
05/22/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	90.00
05/23/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	200.00
05/27/14	Transfer	Online Transfer To Checking XXXX <i>(Personal acct.)</i>	NA	160.00

Improper	Unsupported	Reasonable	Explanation Per Mr. Cundiff ^
50.00	-	-	<i>None</i>
40.00	-	-	<i>None</i>
55.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
20.00	-	-	<i>None</i>
20.00	-	-	<i>None</i>
50.00	-	-	<i>None</i>
21.00	-	-	<i>None</i>
65.00	-	-	<i>None</i>
50.00	-	-	<i>None</i>
31.00	-	-	<i>None</i>
250.00	-	-	<i>None</i>
-	-	150.00	<i>None</i>
100.00	-	-	<i>None</i>
100.00	-	-	<i>None</i>
65.00	-	-	<i>None</i>
100.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
99.65	-	-	<i>None</i>
50.00	-	-	<i>None</i>
30.00	-	-	<i>None</i>
70.00	-	-	<i>None</i>
50.00	-	-	<i>None</i>
40.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
145.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
90.00	-	-	Four transfers for youth summer workouts, clinics and tournament series.
200.00	-	-	Four transfers for youth summer workouts, clinics and tournament series.
160.00	-	-	Four transfers for youth summer workouts, clinics and tournament series.

Special Investigation of the
Roosevelt High School Basketball Program within the
Des Moines Independent Community School District

Improper and Unsupported Disbursements from the Rough Riders Account
For the Period August 8, 2006 through November 30, 2016

Per Bank Statement and Redeemed Checks				
Date	Transaction Type / Check Number	Payee / Description	Memo	Check/Debit Amount
05/27/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	200.00
05/30/14	SC	Service Charge	NA	5.00
06/06/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	300.00
06/09/14	WD	In Branch WDR	NA	130.00
06/11/14	ATM	Cash WD ATM	NA	22.00
06/11/14	EP	RB- Des Moines	NA	56.00
06/12/14	EP	Wal-Mart Super Ce Ankeny	NA	59.17
06/13/14	EP	Golf Headquarters	NA	84.03
06/16/14	EP	2 TD Ameritrade	NA	12.00
06/16/14	ATM	Cash WD ATM	NA	205.99
06/17/14	EP	Hotwire-Sales	NA	523.67
06/17/14	EP	Hotwire-Sales	NA	523.67
06/17/14	EP	Hotwire-Sales	NA	1,780.50
06/20/14	EP	Kum & Go - DeSoto, IA	NA	86.72
06/20/14	EP	Kum & Go - DeSoto, IA	NA	86.75
06/23/14	EP	Breakers Express - Sandusky, OH	NA	366.03
06/23/14	EP	Breakers Express - Sandusky, OH	NA	366.03
06/23/14	EP	Breakers Express - Sandusky, OH	NA	366.03
06/23/14	ATM	Cash WD ATM	NA	103.00
06/23/14	EP	Cedar Point Online	NA	95.99
06/23/14	EP	Don's Pizza King - Belmar, NJ	NA	42.93
06/23/14	EP	Exxonmobile - Neptune City, NJ	NA	84.89
06/23/14	EP	Exxonmobile - Neptune City, NJ	NA	88.22
06/23/14	EP	Shell Oil - Hubbard, OH	NA	80.24
06/23/14	EP	Shell Oil - Hubbard, OH	NA	87.58
06/23/14	EP	Sleep Inn - Tinley Park, IL	NA	91.09
06/23/14	EP	Sleep Inn - Tinley Park, IL	NA	91.09
06/23/14	EP	Sleep Inn - Tinley Park, IL	NA	91.09
06/23/14	EP	Speedway - Tinley Park, IL	NA	78.56
06/23/14	EP	Speedway - Tinley Park, IL	NA	81.04
06/23/14	EP	Vermilion Vall - Amherst, OH	NA	11.08

Improper	Unsupported	Reasonable	Explanation Per Mr. Cundiff ^
200.00	-	-	Four transfers for youth summer workouts, clinics and tournament series.
5.00	-	-	<i>None</i>
300.00	-	-	Reimburse for purchase of gift cards to be given away at basketball camp for 3 on 3 and team competitions.
130.00	-	-	Cash giveaways at youth basketball camp.
22.00	-	-	\$20 cash for morning breakfast for all camp works. Sent a player to get the breakfast.
-	56.00	-	Gas for errands ran and camp transportation for some.
59.17	-	-	Purchase of Gatorade and other treats for camp.
84.03	-	-	Purchase of 3 golf polo shirts for coaches.
12.00	-	-	Vending purchase at College World Series.
205.99	-	-	Cash Withdrawal to purchase tickets on Craigslist for coaches going to the College World Series.
-	-	523.67	Purchases for trip to NYC.
-	-	523.67	Purchases for trip to NYC.
-	-	1,780.50	Purchases for trip to NYC.
-	-	86.72	Purchases for trip to NYC.
-	-	86.75	Purchases for trip to NYC.
-	-	366.03	Purchases for trip to NYC.
-	-	366.03	Purchases for trip to NYC.
-	-	366.03	Purchases for trip to NYC.
-	-	103.00	Purchases for trip to NYC.
-	-	95.99	Purchases for trip to NYC.
-	-	42.93	Purchases for trip to NYC.
-	-	84.89	Purchases for trip to NYC.
-	-	88.22	Purchases for trip to NYC.
-	-	80.24	Purchases for trip to NYC.
-	-	87.58	Purchases for trip to NYC.
-	-	91.09	Purchases for trip to NYC.
-	-	91.09	Purchases for trip to NYC.
-	-	91.09	Purchases for trip to NYC.
-	-	78.56	Purchases for trip to NYC.
-	-	81.04	Purchases for trip to NYC.
-	-	11.08	Purchases for trip to NYC.

Special Investigation of the
Roosevelt High School Basketball Program within the
Des Moines Independent Community School District

Improper and Unsupported Disbursements from the Rough Riders Account
For the Period August 8, 2006 through November 30, 2016

Per Bank Statement and Redeemed Checks

Date	Transaction Type /Check Number	Payee / Description	Memo	Check/Debit Amount
06/24/14	EP	Bagel Dish - Highland Park, NJ	NA	27.00
06/24/14	EP	Edison NJ Parking - Secaucus, NJ	NA	25.00
06/24/14	EP	Edison NJ Parking - Secaucus, NJ	NA	25.00
06/24/14	EP	Jerseys Somerset Resta - Somerset, NJ	NA	24.00
06/24/14	EP	Jerseys Somerset Resta - Somerset, NJ	NA	38.00
06/24/14	EP	NJT Secaucus Jct. - Newark, NJ	NA	4.00
06/24/14	EP	NJT Secaucus Jct. - Newark, NJ	NA	4.00
06/25/14	EP	Dairy Queen - Sandusky, OH	NA	9.74
06/25/14	EP	Dave and Buster's - New York, NY	NA	68.00
06/25/14	EP	Exxonmobile - Bloomsbury, NJ	NA	31.42
06/25/14	EP	Exxonmobile - Bloomsbury, NJ	NA	37.23
06/25/14	EP	Shell Service - Lorain, OH	NA	10.01
06/26/14	EP	Breakers Express - Sandusky, OH	NA	159.40
06/26/14	EP	Breakers Express - Sandusky, OH	NA	159.40
06/26/14	EP	Breakers Express - Sandusky, OH	NA	159.40
06/26/14	EP	Shell Oil - Lorain, OH	NA	61.00
06/26/14	EP	Shell Oil - Lorain, OH	NA	95.00
06/27/14	EP	Delta Sonic - Joliet, IL	NA	81.49
06/27/14	EP	Delta Sonic - Joliet, IL	NA	87.76
06/27/14	EP	Git N Go - Des Moines, IA	NA	55.00
06/30/14	EP	Century Theatres - West Des Moines, IA	NA	3.00
06/30/14	SC	NON-BOW ATM Fee	NA	7.50
06/30/14	SC	Service Charge	NA	5.00
06/30/14	EP	Git N Go - Des Moines, IA	NA	57.13
06/30/14	EP	Quik Trip - Urbandale, IA	NA	31.02
07/07/14	EP	The Fleur Cinema - Des Moines, IA	NA	4.00
07/29/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	10.00
07/31/14	SC	Service Charge	NA	5.00
08/29/14	SC	Service Charge	NA	5.00
09/10/14	194	Beau Holquest	None	145.00
09/12/14	EP	ACT Grandview GC	NA	5.50

Improper	Unsupported	Reasonable	Explanation Per Mr. Cundiff ^
-	-	27.00	Purchases for trip to NYC.
-	-	25.00	Purchases for trip to NYC.
-	-	25.00	Purchases for trip to NYC.
-	-	24.00	Purchases for trip to NYC.
-	-	38.00	Purchases for trip to NYC.
-	-	4.00	Purchases for trip to NYC.
-	-	4.00	Purchases for trip to NYC.
-	-	9.74	Purchases for trip to NYC.
-	-	68.00	Purchases for trip to NYC.
-	-	31.42	Purchases for trip to NYC.
-	-	37.23	Purchases for trip to NYC.
-	-	10.01	Purchases for trip to NYC.
-	-	159.40	Purchases for trip to NYC.
-	-	159.40	Purchases for trip to NYC.
-	-	159.40	Purchases for trip to NYC.
-	-	61.00	Purchases for trip to NYC.
-	-	95.00	Purchases for trip to NYC.
-	-	81.49	Purchases for trip to NYC.
-	-	87.76	Purchases for trip to NYC.
-	-	55.00	Purchases for trip to NYC.
3.00	-	-	Bought a youth player popcorn at movie theater when I saw them after they stated they didn't make final day of camp and missed out on treats.
7.50	-	-	<i>None</i>
5.00	-	-	<i>None</i>
-	-	57.13	Purchases for trip to NYC.
31.02	-	-	Purchases for trip to NYC.
4.00	-	-	Unsure what this charge is for.
10.00	-	-	Reimburse for donuts for players at Drake Camp.
5.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
145.00	-	-	Outstanding bill for youth equipment.
5.50	-	-	Purchase at clubhouse for coach while golfing.

Special Investigation of the
Roosevelt High School Basketball Program within the
Des Moines Independent Community School District

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For the Period August 8, 2006 through November 30, 2016

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Date	Transaction Type / Check Number	Payee / Description	Memo	Check/Debit Amount
09/16/14	SC	Paid Overdraft Fee	NA	35.00
09/30/14	SC	Service Charge	NA	5.00
10/21/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	17.00
10/31/14	SC	Service Charge	NA	5.00
11/20/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	75.00
11/20/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	250.00
11/26/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	390.00
11/28/14	EP	Ehlingers 4 Star - Vinton, IA	NA	28.12
11/28/14	SC	Service Charge	NA	5.00
12/02/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	150.00
12/06/14	ATM	Cash WD ATM	NA	83.00
12/08/14	ATM	Cash WD ATM	NA	145.99
12/08/14	ATM	Cash WD ATM	NA	145.99
12/08/14	ATM	Cash WD ATM	NA	165.99
12/08/14	EP	Harlan Wine - Harlan, IA	NA	10.07
12/09/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	100.00
12/09/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	200.00
12/12/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	100.00
12/23/14	EP	Eyebeads-Gemstones - West Des Moines, IA	NA	45.20
12/23/14	131	PMG	None	25.00
12/23/14	132	PMG	None	3,635.52
12/23/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	50.00

Improper	Unsupported	Reasonable	Explanation Per Mr. Cundiff ^
35.00	-	-	None
5.00	-	-	None
17.00	-	-	Reimburse for debt coverage.
5.00	-	-	None
75.00	-	-	For gas and food for coaches traveling to tournament.
250.00	-	-	For Newton Basketball Tournament Entry Fee.
390.00	-	-	Mixture of checks and cash from players, free-throw marathon fund-raiser, donations for youth basketball and youth basketball season.
28.12	-	-	Gas for youth coach for traveling to watch college practice.
5.00	-	-	None
150.00	-	-	For Pacesetter Basketball Tournament Entry Fee.
83.00	-	-	Cash withdrawal of \$80 to pay remainder of Keith Robinson's youth coaching pay.
145.99	-	-	Payment to youth coaches totaling \$220 each. That evening in Council Bluffs both asked for a portion of their coaching pay for working with the youth and I took the money out an ATM to give to them. Keith Robinson and Molly Sima were both paid \$220.
145.99	-	-	Payment to youth coaches totaling \$220 each. That evening in Council Bluffs both asked for a portion of their coaching pay for working with the youth and I took the money out an ATM to give to them. Keith Robinson and Molly Sima were both paid \$220.
165.99	-	-	Payment to youth coaches totaling \$220 each. That evening in Council Bluffs both asked for a portion of their coaching pay for working with the youth and I took the money out an ATM to give to them. Keith Robinson and Molly Sima were both paid \$220.
10.07	-	-	Hy Vee for purchase of something to drink for coaches on the way home from Council Bluffs
100.00	-	-	All 3 were transfers to pay for 2 teams in the Dowling Tournament
200.00	-	-	All 3 were transfers to pay for 2 teams in the Dowling Tournament
100.00	-	-	All 3 were transfers to pay for 2 teams in the Dowling Tournament
45.20	-	-	Gift for Youth Coaches.
-	-	25.00	To Premier Marketing for Travel Suits.
-	-	3,635.52	To Premier Marketing for Travel Suits.
50.00	-	-	Both were transferred to cover Johnston tournament fee. I covered the remaining \$40.

Special Investigation of the
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Des Moines Independent Community School District

Improper and Unsupported Disbursements from the Rough Riders Account
For the Period August 8, 2006 through November 30, 2016

Per Bank Statement and Redeemed Checks				
Date	Transaction Type / Check Number	Payee / Description	Memo	Check/Debit Amount
12/23/14	EP	Target - West Des Moines, IA	NA	41.88
12/29/14	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	60.00
12/31/14	SC	NON-BOW ATM Fee	NA	10.00
12/31/14	SC	Service Charge	NA	5.00
01/30/15	SC	Service Charge	NA	5.00
02/12/15	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	250.00
02/13/15	EP	Experian Credit	NA	1.00
02/20/15	EP	Experian Credit	NA	21.95
02/23/15	Transfer	Online Transfer To Checking XXXX (<i>Personal acct.</i>)	NA	300.00
02/27/15	EP	F-B Trade.com	NA	100.00
02/27/15	SC	Service Charge	NA	5.00
03/04/15	EP	F-B Trade.com	NA	100.00
03/23/15	EP	Wellmans Pub & Rooftop - West Des Moines, IA	NA	23.67
03/30/15	EP	F-B Trade.com	NA	100.00
03/31/15	SC	Service Charge	NA	5.00
04/15/15	EP	F-B Trade.com	NA	100.00
04/30/15	SC	Service Charge	NA	5.00
05/12/15	Transfer	Money Transfer to Checking XXXX (<i>Personal acct.</i>)	NA	8.43
Total				<u>\$ 19,675.20</u>

EP - Electronic payment

SC - Service charge

WD - Counter withdrawal

~ - Classification is based on information Mr. Cundiff provided to the District's Internal Auditor and discussions with Roosevelt Athletic Department staff.

^ - Explanation provide by Mr. Cundiff to the District's Internal Auditor.

NA - Not applicable

Auditor's notations are in italics.

Improper	Unsupported	Reasonable	Explanation Per Mr. Cundiff ^
41.88	-	-	Target for team Christmas party and holiday practice giveaways.
60.00	-	-	Both were transferred to cover Johnston tournament fee. I covered the remaining \$41.
10.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
5.00	-	-	<i>None</i>
250.00	-	-	Reimburse for payment to Coach Sima.
1.00	-	-	Unknown Charge
21.95	-	-	Unknown Charge
300.00	-	-	Reimburse for Pacesetter Tournament.
100.00	-	-	Unknown Charge
5.00	-	-	<i>None</i>
100.00	-	-	Unknown Charge.
23.67	-	-	Coaches end of the year wrap up dinner.
100.00	-	-	Unknown Charge.
5.00	-	-	<i>None</i>
100.00	-	-	Unknown Charge.
5.00	-	-	<i>None</i>
8.43	-	-	Close account.
8,643.50	326.00	10,705.70	

Special Investigation of the
Roosevelt High School Basketball Program within the
Des Moines Independent Community School District

Improper and Unsupported Disbursements from the Fundraising Account
For the Period August 8, 2016 through November 30, 2016

Per Fundraising Account Spreadsheet

Date	Check Number	Sport	Pay to	Description
08/08/06	1912	Football	Joe Hornback	float trip
08/13/06	1915	Bbasketball	Bob Reisz	training
08/13/06	1916	Softball	Dana Bartolomei	coaching
08/13/06	1917	Softball	Katie Bartlett	coaching
09/11/06	1929	Gswim	Steve Teter	supplies
09/11/06	1930	Bbasketball	Dowling Catholic Fall League	league
09/11/06	1929	Gswim	Steve Teter	ActionAccents
09/13/06	1932	BCross Country	Steve Brown	dinner
09/13/06	1933	GCross Country	Jacob Kaemmer	dinner
10/08/06	1935	Bbasketball	Chris Carson	league
10/11/06	1936	Gbasketball	Dowling Catholic Fall League	league
10/25/06	1948	Gswim	Dawn Rosenberg	supplies
10/25/06	1954	BCross Country	John Keller	meet worker
10/25/06	1954	GCross Country	John Keller	meet worker
11/14/06	1963	Bbasketball	SE Polk Basketball	league
11/14/06	1965	Cheerleading	Emily Bollinger	supplies
11/14/06	1964	Gswim	Sarah Susanin	coaches gifts
11/14/06	1968	Gswim	Marianne Cary	Senior gifts
11/29/06	1972	Gbasketball	Mike Anderson	None
11/29/06	1973	Gbasketball	Tig Johnson	None
12/20/06	1982	Bswim	Steve Davis	age group
12/20/06	1982	Gswim	Steve Davis	MS swim
12/20/06	1981	Bswim	Steve Teter	age group
12/20/06	1981	Gswim	Steve Teter	MS swim
01/17/07	1996	Wrestling	Riders Club	hotel-CB
01/17/07	1983	Bbasketball	Gary Carl	None
01/17/07	1996	Cheerleading	Riders Club	hotel-CB
01/17/07	1984	Bbasketball	Dan Sickles	None
01/17/07	1994	Bswim	Steve Teter	age group
01/17/07	1993	Bswim	Sarah Susanin	gift card
02/13/07	2000	Wrestling	Jay Groth	gas to Michigan

Amount	Improper	Unsupported	Classification
\$ 245.00	-	245.00	Miscellaneous
1,000.00	1,000.00	-	Coaching/Instructor fee
550.00	550.00	-	Coaching/Instructor fee
550.00	550.00	-	Coaching/Instructor fee
297.94	-	297.94	Supplies
250.00	-	250.00	Tournament
100.00	-	100.00	Clothing
687.50	-	687.50	Food
687.50	-	687.50	Food
290.00	290.00	-	Coaching/Instructor fee
300.00	-	300.00	Tournament
48.17	-	48.17	Supplies
12.50	-	12.50	Tournament
12.50	-	12.50	Tournament
100.00	-	100.00	Tournament
52.49	-	52.49	Supplies
488.00	488.00	-	Gifts
151.82	151.82	-	Gifts
1,100.00	1,100.00	-	Coaching/Instructor fee
200.00	200.00	-	Coaching/Instructor fee
1,300.00	1,300.00	-	Coaching/Instructor fee
430.06	430.06	-	Coaching/Instructor fee
1,745.00	1,745.00	-	Coaching/Instructor fee
1,026.40	1,026.40	-	Coaching/Instructor fee
1,091.55	-	1,091.55	Tournament
1,000.00	1,000.00	-	Coaching/Instructor fee
192.45	-	192.45	Tournament
1,000.00	1,000.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
20.00	20.00	-	Gifts
193.00	-	193.00	Tournament

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Date	Check Number	Sport	Pay to	Description
03/19/07	2011	Bswim	Steve Davis	age group
03/19/07	2006	Baseball	Diamondback Baseball League	spring league
03/19/07	2003	Btrack	UNI Athletics-Dickinson Relays	entry fee
03/19/07	2014	Bswim	Andrew Barrett	suits
03/19/07	2012	Cheerleading	Debbie Stetson	supplies
03/19/07	2010	Bswim	Steve Teter	age group
03/19/07	2005	Baseball	Gregg Lagan	spring league
03/19/07	2009	Bswim	Jeff Crispin	MS swim
03/19/07	2010	Bswim	Steve Teter	MS swim
03/25/07	2015	Softball	DSM Park & Rec	spring league
04/10/07	2016	Bbasketball	Iowa City Shootout	camp
04/10/07	2019	Bswim	Steve Davis	age group
04/10/07	2020	Bswim	Steve Teter	age group
05/16/07	2032	Btrack	Riders Club	chairs
05/16/07	2033	Btrack	Joe McQuerry	supplies
05/16/07	2037	Bsoccer	Kim Krog	t-shirts
05/16/07	2035	Tennis	Universal Printing	posters
05/16/07	2038	Bsoccer	John Fisher	t-shirts
05/16/07	2031	Btrack	Carl Frederici	t-shirts
06/01/07	2041	Gbasketball	UNI Sports Camp	camp
06/01/07	2045	Gbasketball	Dave Krauth BB Camp	camp
06/01/07	2043	Btrack	Bernessa Burse	banquet
06/01/07	2044	Bbasketball	Urbandale Basketball	camp
06/08/07	2049	Bbasketball	Chad Ryan	league
06/08/07	2050	Bbasketball	Bob Reisz	None
06/12/07	2060	Baseball	Iowa Cubs	Principal Park
06/12/07	2061	Wrestling	Nebraska Wrestling Camps	camp
06/12/07	2052	Gbasketball	NW Missouri St. BB	camp
06/12/07	2051	Btrack	Joe McQuerry	supplies
06/12/07	NP	Baseball	Gregg Lagan	spring league
06/12/07	2053	Softball	Carrie Embree	training

Amount	Improper	Unsupported	Classification
1,315.00	1,315.00	-	Coaching/Instructor fee
300.00	-	300.00	Tournament
100.00	-	100.00	Registration
61.70	-	61.70	Clothing
50.83	-	50.83	Supplies
1,500.00	1,500.00	-	Coaching/Instructor fee
696.00	696.00	-	Coaching/Instructor fee
300.00	300.00	-	Coaching/Instructor fee
65.00	65.00	-	Coaching/Instructor fee
450.00	-	450.00	Tournament
240.00	-	240.00	Camp
75.00	75.00	-	Coaching/Instructor fee
75.00	75.00	-	Coaching/Instructor fee
1,500.00	-	1,500.00	Equipment
258.07	-	258.07	Supplies
180.20	-	180.20	Clothing
150.00	-	150.00	Fundraising
95.41	-	95.41	Clothing
10.00	-	10.00	Clothing
850.00	-	850.00	Camp
350.00	-	350.00	Camp
300.00	-	300.00	Banquet
250.00	-	250.00	Camp
3,230.00	3,230.00	-	Coaching/Instructor fee
1,500.00	1,500.00	-	Coaching/Instructor fee
2,400.00	-	2,400.00	Equipment
1,500.00	-	1,500.00	Camp
500.00	-	500.00	Camp
417.85	-	417.85	Supplies
14.00	-	14.00	Unknown
1,000.00	1,000.00	-	Coaching/Instructor fee

Special Investigation of the
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Des Moines Independent Community School District

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Per Fundraising Account Spreadsheet

Date	Check Number	Sport	Pay to	Description
07/03/07	2062	Bbasketball	Paul Doerrfeld	expenses
07/03/07	2064	Bbasketball	Chad Ryan	camp
07/03/07	2063	Bbasketball	Jeff Panek	camp
07/27/07	2072	Gbasketball	Northern Iowa Women's Bkbl	camp
07/27/07	2071	Gbasketball	Grandview Women's Bkbl	camp
07/27/07	2070	Gbasketball	Tig Johnson	reimbursement
07/27/07	2067	Bbasketball	Shari Harvey	camp
07/27/07	2073	Bsoccer	Cass County Search & Rescue	donation
08/09/07	2075	Softball	Julie Medhus	coaching
08/09/07	2074	Softball	Carrie Embree	training
09/19/07	2093	Baseball	Riders Club	banquet
09/19/07	2081	Bbasketball	Dowling Catholic Fall League	league
09/19/07	2082	Softball	Raccoon Valley	league
09/19/07	2091	Wrestling	Virginia Nicholson	expenses
09/19/07	2084	Football	Robbie Larew	None
09/19/07	2085	Football	Joe McQuerry	None
09/19/07	2086	Football	Adam Hulten	None
09/19/07	2083	Football	Guy Rosenberg	league
10/09/07	2094	Gbasketball	Dowling Catholic Girls Basketball	league
10/09/07	2103	Wrestling	Jay Groth	mat cleaning
10/09/07	2102	Wrestling	Blaine's Screenprinting	None
11/05/07	2106	Football	Jeff Panek	video editing
11/05/07	2105	Wrestling	Jay Groth	None
12/11/07	2118	Wrestling	Ramon Nicholson	Michigan
12/11/07	2111	Gbasketball	Tig Johnson	video camera
12/11/07	2112	GCross Country	Jacob Kaemmer	banquet
12/11/07	2113	Football	Sonja Brewton	FB dinner
12/11/07	2126	BCross Country	Rod Snavelly	banquet
12/11/07	2123	Gtrack	Alpha Kappa Alpha Sorority, Inc	donation
12/11/07	2110	Gbasketball	Mike Anderson	None
01/23/08	2129	Bswim	Sarah Norman	None

Amount	Improper	Unsupported	Classification
2,000.00	-	2,000.00	Clothing
550.00	550.00	-	Coaching/Instructor fee
200.00	200.00	-	Coaching/Instructor fee
425.00	-	425.00	Camp
150.00	-	150.00	Camp
85.00	-	85.00	Unknown
50.00	50.00	-	Coaching/Instructor fee
25.00	-	25.00	Unknown
700.00	700.00	-	Coaching/Instructor fee
550.00	550.00	-	Coaching/Instructor fee
813.79	-	813.79	Banquet
250.00	-	250.00	Tournament
225.00	-	225.00	Tournament
200.00	-	200.00	Unknown
2,500.00	2,500.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
275.00	-	275.00	Tournament
220.00	-	220.00	Supplies
75.50	-	75.50	Unknown
630.00	-	630.00	Miscellaneous
125.00	-	125.00	Unknown
483.51	-	483.51	Camp
423.83	-	423.83	Equipment
226.62	-	226.62	Banquet
150.00	-	150.00	Food-Weekly
85.00	-	85.00	Banquet
30.00	-	30.00	Unknown
1,500.00	1,500.00	-	Coaching/Instructor fee
52.50	-	52.50	Unknown

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Date	Check Number	Sport	Pay to	Description
02/22/08	2148	Softball	Goals in Motion	kickboxing
02/22/08	2141	Btrack	Joe McQuerry	laptop
02/22/08	2140	Btrack	Drake Diner, LLC	None
02/22/08	2143	Gtrack	Brianne Burns	meals
02/22/08	2141	Btrack	Joe McQuerry	bag
02/28/08	5	Bbasketball	Ron Bayless	coaching
02/28/08	6	Bbasketball	Paul Doerrfeld	camp
02/28/08	10	Baseball	Diamondback Baseball League	spring league
02/28/08	2	Bswim	Polly Clark	banquet
02/28/08	2150	Bswim	Two Rivers Swim Conference	age group
02/28/08	2149	Bswim	Two Rivers Swim Conference	age group
02/28/08	9	Wrestling	Jay Groth	meals
02/28/08	1	Bswim	Emily Hicklin	banquet
02/28/08	3	Bswim	Steve Teter	age group
02/28/08	4	Bswim	Jeff Crispin	age group
02/28/08	11	Baseball	Gregg Lagan	spring league
03/26/08	2160	Softball	DSM Park & Rec	league
03/26/08	2158	Bswim	Heather Dickinson	banquet
04/10/08	2162	GCross Country	Fitness Sports	None
04/10/08	2166	Bbasketball	Urbandale Basketball	league
04/10/08	2168	Bswim	Steve Teter	lifeguard
04/10/08	2164	Cheerleading	Donna Markley	gift bags
04/10/08	2169	Bswim	Jeff Crispin	age group
04/23/08	2171	Tennis	Universal Printing	posters
04/23/08	2173	Btrack	Morgan Thomas	cookie dough
05/02/08	2181	Softball	Jim Aldridge	None
05/27/08	2182	Softball	SignMax	banner
05/27/08	2183	Softball	Katie Bartlett	coaching
06/06/08	2184	Softball	Cassie Smith	coaching
06/06/08	2185	Gbasketball	Augustana Women's Basketball	camp
06/06/08	2186	Gbasketball	Missouri Women's Basketball	camp

Amount	Improper	Unsupported	Classification
2,600.00	-	2,600.00	Camp
529.99	-	529.99	Equipment
65.00	-	65.00	Unknown
44.80	-	44.80	Food
31.55	-	31.55	Equipment
1,500.00	1,500.00	-	Coaching/Instructor fee
700.00	-	700.00	Clothing
600.00	-	600.00	Tournament
322.14	-	322.14	Banquet
225.00	-	225.00	Tournament
50.00	-	50.00	Tournament
44.13	-	44.13	Food
42.00	-	42.00	Banquet
2,780.00	2,780.00	-	Coaching/Instructor fee
2,720.00	2,720.00	-	Coaching/Instructor fee
704.00	704.00	-	Coaching/Instructor fee
900.00	-	900.00	Tournament
72.00	-	72.00	Banquet
255.00	-	255.00	Unknown
250.00	-	250.00	Tournament
365.00	365.00	-	Coaching/Instructor fee
79.72	79.72	-	Gifts
70.00	70.00	-	Coaching/Instructor fee
120.00	-	120.00	Fundraising
15.00	-	15.00	Fundraising
150.00	150.00	-	Coaching/Instructor fee
945.25	-	945.25	Promotional
2,000.00	2,000.00	-	Coaching/Instructor fee
1,800.00	1,800.00	-	Coaching/Instructor fee
350.00	-	350.00	Camp
200.00	-	200.00	Camp

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Date	Check Number	Sport	Pay to	Description
06/06/08	2189	Btrack	Bernessa Burse	banquet
06/06/08	2189	Gtrack	Bernessa Burse	banquet
06/16/08	2197	Gbasketball	University of Missouri	camp
06/16/08	2198	Gbasketball	Tig Johnson	camp
07/07/08	2215	Wrestling	Nebraska Wrestling Camps	camp
07/07/08	2202	Bbasketball	Justin Sharp Memorial Fund	camp
07/07/08	2208	Btrack	American Awards	banquet
07/07/08	2206	Bsoccer	Martie Larsen	banquet
07/07/08	2208	Gtrack	American Awards	banquet
07/07/08	2213	Bbasketball	Chris Cundiff	camp
07/07/08	2209	Btrack	Missi Obie	banquet
07/07/08	2209	Gtrack	Missi Obie	banquet
07/07/08	2210	Baseball	Zach Dobson	coaching
07/07/08	2211	Baseball	Robbie Larew	coaching
07/07/08	2213	Bbasketball	Chris Cundiff	camp
07/07/08	2212	Bbasketball	Jeff Panek	camp
07/10/08	2216	Softball	SignMax	banner
07/10/08	2217	Softball	Fly Graphic Style	t-shirts
07/18/08	2222	Gbasketball	UNI Women's Basketball	camp
07/18/08	2221	Gbasketball	William Penn Women's Basketball	camp
07/23/08	2229	Bbasketball	Echo Valley Country Club	golf tourney
07/23/08	2227	Bbasketball	Paul Doerrfeld	camp
07/23/08	2226	Bswim	Central Hawkeye Swim Conference	age group
07/23/08	2224	Bswim	Steve Teter	age group
07/23/08	2225	Bswim	Jeff Crispin	age group
09/05/08	2231	Softball	Fly Graphic Style	t-shirts
09/05/08	2232	Softball	Cassie Smith	clinic
09/05/08	2233	Softball	Katie Bartlett	clinic
09/12/08	2239	Baseball	Gregg Lagan	banquet
09/12/08	2241	Baseball	Maria Larsen	banquet
10/02/08	2256	Football	Josh Hall	cards

Amount	Improper	Unsupported	Classification
150.00	-	150.00	Banquet
150.00	-	150.00	Banquet
1,520.00	-	1,520.00	Camp
380.00	380.00	-	Coaching/Instructor fee
1,785.00	-	1,785.00	Camp
350.00	-	350.00	Camp
230.15	-	230.15	Banquet
182.96	-	182.96	Banquet
131.51	-	131.51	Banquet
120.37	-	120.37	Camp
80.00	-	80.00	Banquet
80.00	-	80.00	Banquet
1,000.00	1,000.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
350.00	350.00	-	Coaching/Instructor fee
680.52	-	680.52	Promotional
264.10	-	264.10	Clothing
450.00	-	450.00	Camp
300.00	-	300.00	Camp
2,656.93	-	2,656.93	Fundraising
920.00	-	920.00	Clothing
402.00	-	402.00	Tournament
2,197.00	2,197.00	-	Coaching/Instructor fee
2,197.00	2,197.00	-	Coaching/Instructor fee
1,089.40	-	1,089.40	Clothing
100.00	100.00	-	Coaching/Instructor fee
50.00	50.00	-	Coaching/Instructor fee
155.00	-	155.00	Banquet
12.00	-	12.00	Banquet
327.33	-	327.33	Camp

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Date	Check Number	Sport	Pay to	Description
10/02/08	2249	Gbasketball	Dowling Catholic Girls Basketball	league
10/02/08	2254	Football	Bill Gray	coaching
10/02/08	2255	Football	Daryl Dotson	coaching
10/10/08	2257	Football	Larry McKenzie	coaching
11/05/08	2270	Bbasketball	Dowling Boys Basketball	league
11/05/08	2265	Btrack	Isiserettes	TG Relays
11/05/08	2269	BCross Country	M-F Athletic	tent parts
11/18/08	2274	Gswim	Susan Aden	banquet
11/18/08	2277	Baseball	Steve Shindler	bats
11/18/08	2272	Gswim	Riders Shoppe	banquet
11/18/08	2271	Softball	Raccoon Valley Softball League	league
11/18/08	2273	Gswim	Jennifer Hilmes	banquet
12/16/08	2288	Wrestling	The Predicament	jr. league
12/16/08	2286	Gswim	Lisa LaValle	banquet
12/16/08	2283	Gswim	Steve Teter	age group
12/16/08	2284	Gswim	Jeff Crispin	age group
12/16/08	2283	Gswim	Steve Teter	MS swim
12/16/08	2284	Gswim	Jeff Crispin	MS swim
12/16/08	2290	Gbasketball	Tig Johnson	None
01/20/09	2294	Baseball	Diamondback Baseball League	spring league
03/03/09	2307	Bswim	Emily Hicklin	coaches shirts
03/05/09	2306	Bsoccer	Riders Club	uniforms
03/05/09	2305	Gbasketball	Tig Johnson	None
03/26/09	2321	Softball	Des Moines Park & Rec	league
03/26/09	2319	Bswim	Two Rivers Swim Conference	age group
03/26/09	2320	Bswim	Martha Benda	banquet
03/26/09	2317	Bswim	Jeff Crispin	age group
03/26/09	2318	Bswim	Steve Teter	age group
03/26/09	2317	Bswim	Jeff Crispin	MS swim
03/26/09	2318	Bswim	Steve Teter	MS swim
03/30/09	2323	Baseball	David Arens	spring league

Amount	Improper	Unsupported	Classification
175.00	-	175.00	Tournament
2,500.00	2,500.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
250.00	-	250.00	Tournament
200.00	-	200.00	Tournament
36.50	-	36.50	Supplies
498.92	-	498.92	Banquet
300.00	-	300.00	Equipment
260.00	-	260.00	Banquet
225.00	-	225.00	Tournament
50.00	-	50.00	Banquet
130.00	-	130.00	Camp
25.00	-	25.00	Banquet
1,785.00	1,785.00	-	Coaching/Instructor fee
1,785.00	1,785.00	-	Coaching/Instructor fee
1,418.70	1,418.70	-	Coaching/Instructor fee
1,418.70	1,418.70	-	Coaching/Instructor fee
200.00	200.00	-	Coaching/Instructor fee
750.00	-	750.00	Tournament
54.00	-	54.00	Clothing
1,525.00	-	1,525.00	Clothing
300.00	300.00	-	Coaching/Instructor fee
450.00	-	450.00	Tournament
396.00	-	396.00	Tournament
175.00	-	175.00	Banquet
1,432.00	1,432.00	-	Coaching/Instructor fee
1,432.00	1,432.00	-	Coaching/Instructor fee
260.00	260.00	-	Coaching/Instructor fee
260.00	260.00	-	Coaching/Instructor fee
900.00	900.00	-	Coaching/Instructor fee

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Date	Check Number	Sport	Pay to	Description
04/02/09	2324	Softball	Iowa Sports Group	league
04/16/09	2328	Cheerleading	Teresa Van DeBoe	banquet
04/16/09	2329	Cheerleading	Theresa Lewis	banquet
04/16/09	2330	Cheerleading	Diane Reid	banquet
05/26/09	2381	Softball	Tosha Smith	league
05/26/09	2382	Softball	Jennifer LeVier	league
05/26/09	2378	Btrack	Isiserettes	TG Relays
05/26/09	2378	Gtrack	Isiserettes	TG Relays
05/26/09	2376	Wrestling	Jay Groth	meals
06/03/09	2387	Btrack	Melissa Obie	banquet
06/03/09	2387	Gtrack	Melissa Obie	banquet
06/16/09	2336	Wrestling	Nebraska Wrestling Camps	camp
07/14/09	2344	Softball	Cassie Smith	coaching
07/14/09	2346	Softball	Kristin Birocci	coaching
07/14/09	2341	Gswim	Central Hawkeye Swim Conference	age group
07/14/09	2353	Baseball	Greg Lagan	coaching
07/14/09	2354	Baseball	Jeremiah Hews	coaching
07/14/09	2351	Gswim	Steve Teter	age group
07/14/09	2352	Gswim	Jeff Crispin	age group
07/14/09	2345	Softball	Katie Bartlett	coaching
07/14/09	2342	Gswim	Steve Teter	age group
08/06/09	2358	Gbasketball	Steve Angell	camp
09/18/09	2398	Gbasketball	Dowling Catholic Girls Basketball	league
10/06/09	2401	Softball	Tosha Smith	league
10/29/09	2413	Football	Larry McKenzie	coaching
10/29/09	2414	Football	Ken Chevalier	coaching
11/12/09	2416	Volleyball	Dickenson Law Firm	coaching
11/12/09	2417	Volleyball	Kerry Rivera	coaching
11/12/09	2418	Volleyball	Ray Rusek	coaching
11/12/09	2425	Gswim	Evert Asjes IV	None
11/12/09	2430	Football	Jennifer Ferden	None

Amount	Improper	Unsupported	Classification
300.00	-	300.00	Tournament
57.11	-	57.11	Banquet
35.64	-	35.64	Banquet
16.92	-	16.92	Banquet
400.00	400.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
100.00	-	100.00	Tournament
100.00	-	100.00	Tournament
61.44	-	61.44	Food
95.71	-	95.71	Banquet
95.71	-	95.71	Banquet
2,260.00	-	2,260.00	Camp
1,700.00	1,700.00	-	Coaching/Instructor fee
650.00	650.00	-	Coaching/Instructor fee
360.00	-	360.00	Tournament
2,500.00	2,500.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
1,715.00	1,715.00	-	Coaching/Instructor fee
1,715.00	1,715.00	-	Coaching/Instructor fee
1,500.00	1,500.00	-	Coaching/Instructor fee
170.00	170.00	-	Coaching/Instructor fee
478.00	-	478.00	Camp
225.00	-	225.00	Tournament
450.00	450.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
1,500.00	1,500.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
350.00	350.00	-	Coaching/Instructor fee
300.00	300.00	-	Coaching/Instructor fee
237.00	237.00	-	Coaching/Instructor fee

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Date	Check Number	Sport	Pay to	Description
11/12/09	2419	Volleyball	Jay Chung	coaching
11/12/09	2427	Gswim	Linda Asjes	None
12/14/09	2432	Gswim	Jeff Crispin	age group
12/14/09	2433	Gswim	Steve Teter	age group
12/14/09	2432	Gswim	Jeff Crispin	MS swim
12/14/09	2433	Gswim	Steve Teter	MS swim
12/17/09	2442	Gbasketball	Brandon Willett	bookkeeper
12/17/09	2441	Softball	Teisha Devine	DVD's
12/17/09	2438	Softball	Tosha Smith	clinic
12/17/09	2439	Softball	Cassie Smith	clinic
12/17/09	2440	Softball	Jake Randell	clinic
02/24/10	2463	Gbasketball	Steve Angell	video camera
03/01/10	2464	Cheerleading	Amanda Samuelson	banquet
03/01/10	2465	Bswim	Steve Teter	age group
03/01/10	2466	Bswim	Jeff Crispin	age group
03/01/10	2465	Bswim	Steve Teter	MS swim
03/01/10	2466	Bswim	Jeff Crispin	MS swim
03/11/10	2475	Bswim	Polly Clark	banquet
03/11/10	2468	Bowling	Steve Loew	banquet
03/11/10	2472	Softball	NDMGS	league
03/11/10	2471	Softball	Iowa Sports Group	league
03/11/10	2470	Softball	GAGSA	league
03/11/10	2474	Cheerleading	Theresa Lewis	banquet
03/11/10	2473	Softball	Bryan Gathercole	league
03/23/10	2476	Baseball	David Arens	spring league
03/23/10	2477	Baseball	Dan Trerotola	spring league
03/23/10	2478	Gtrack	Premier Marketing Group	coaches shirts
04/01/10	2482	Wrestling	Candle Queen Candles	fundraising
04/01/10	2480	Gtrack	Brianne Burns	meals,gift cards
04/01/10	2480	Btrack	Brianne Burns	gift cards
04/15/10	2490	Gsoccer	JSC Fundraising, Inc	flowers

Amount	Improper	Unsupported	Classification
200.00	200.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
1,930.00	1,930.00	-	Coaching/Instructor fee
1,930.00	1,930.00	-	Coaching/Instructor fee
420.00	420.00	-	Coaching/Instructor fee
420.00	420.00	-	Coaching/Instructor fee
250.00	-	250.00	Tournament
150.00	-	150.00	Supplies
120.00	120.00	-	Coaching/Instructor fee
120.00	120.00	-	Coaching/Instructor fee
120.00	120.00	-	Coaching/Instructor fee
334.00	-	334.00	Equipment
200.00	-	200.00	Banquet
1,605.00	1,605.00	-	Coaching/Instructor fee
1,470.00	1,470.00	-	Coaching/Instructor fee
320.00	320.00	-	Coaching/Instructor fee
320.00	320.00	-	Coaching/Instructor fee
1,893.00	-	1,893.00	Banquet
610.45	-	610.45	Banquet
300.00	-	300.00	Tournament
260.00	-	260.00	Tournament
210.00	-	210.00	Tournament
45.00	-	45.00	Banquet
30.00	30.00	-	Coaching/Instructor fee
900.00	900.00	-	Coaching/Instructor fee
900.00	900.00	-	Coaching/Instructor fee
339.73	-	339.73	Clothing
607.50	-	607.50	Fundraising
100.44	-	100.44	Food
71.02	71.02	-	Gifts
1,146.75	-	1,146.75	Banquet

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Date	Check Number	Sport	Pay to	Description
04/15/10	2490	Gsoccer	JSC Fundraising, Inc	coffee
04/23/10	2496	Btrack	Isiserettes	TG Relays
04/23/10	2496	Gtrack	Isiserettes	TG Relays
06/21/10	NP	Gbasketball	Merrill MS	floor
07/06/10	2524	Softball	Jungmann Corporation	field work
07/06/10	2522	Gbasketball	Drake Women's Basketball	camps
07/06/10	2521	Gbasketball	Mike Anderson	camps
07/08/10	2532	Baseball	Billy Strong	coaching
07/08/10	2533	Baseball	Jeremiah Hews	coaching
07/09/10	2534	Softball	Riders Club	sound system
07/09/10	2536	Baseball	Greg Lagan	expenses
07/21/10	2539	Baseball	Wanda Hornsby	website
07/21/10	2542	Softball	Plymouth Church	banquet
07/21/10	2541	Softball	Amanda Purcell	banquet
07/21/10	2545	Gtrack	Riders Club	banquet
07/21/10	2543	Gswim	Steve Teter	age group
07/21/10	2544	Gswim	Jeff Crispin	age group
07/21/10	2540	Softball	Katie Bartlett	coaching
07/28/10	2547	Softball	Cassie Smith	coaching
07/28/10	2548	Baseball	Marsha Arens	banquet
09/10/10	2560	Cheerleading	Mark Bogon	choreographer
09/10/10	2574	Bswim	Tom Cady	None
09/10/10	2573	Bswim	Central Hawkeye Swim Conference	age group
09/10/10	2561	Cheerleading	Amanda Samuelson	photography for calenders
09/10/10	2569	Gsoccer	Mike Shaw	league
09/10/10	2570	Gsoccer	Chris Cundiff	league
09/28/10	2580	Football	Ken Chevalier	coaching
09/28/10	2582	Cheerleading	Amanda Samuelson	Hy-Vee
09/28/10	2577	Softball	Tosha Smith	clinic
09/28/10	2581	Gsoccer	Chris Cundiff	None
10/22/10	2585	Gsoccer	Chris Cundiff	league

Amount	Improper	Unsupported	Classification
693.60	-	693.60	Fundraising
150.00	-	150.00	Tournament
150.00	-	150.00	Tournament
500.00	-	500.00	Equipment
4,152.21	-	4,152.21	Equipment
250.00	-	250.00	Camp
1,000.00	1,000.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
1,062.00	-	1,062.00	Equipment
16.16	-	16.16	Unknown
125.00	-	125.00	Web page
100.00	-	100.00	Banquet
50.00	-	50.00	Banquet
40.00	-	40.00	Banquet
2,050.00	2,050.00	-	Coaching/Instructor fee
2,050.00	2,050.00	-	Coaching/Instructor fee
1,800.00	1,800.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
237.15	-	237.15	Banquet
1,800.00	1,800.00	-	Coaching/Instructor fee
850.00	850.00	-	Coaching/Instructor fee
435.00	-	435.00	Tournament
400.00	-	400.00	Miscellaneous
1,500.00	1,500.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
118.25	-	118.25	Food
100.00	100.00	-	Coaching/Instructor fee
200.00	200.00	-	Coaching/Instructor fee
800.00	800.00	-	Coaching/Instructor fee

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Date	Check Number	Sport	Pay to	Description
11/19/10	2611	Cheerleading	Amanda Samuelson	clinic
11/19/10	2607	Gswim	Tom Sullivan	banquet
11/19/10	2602	Softball	John Karrmann	sound system
11/19/10	2599	Gsoccer	Chris Cundiff	league
12/10/10	NP	Volleyball	Kerry Rivera	coaching
12/10/10	2617	Volleyball	Morgan Molestead	coaching
12/10/10	2618	Volleyball	Jay Chung	coaching
12/10/10	2626	Gswim	Steve Teter	age group
12/10/10	2627	Gswim	Jeff Crispin	age group
12/10/10	2626	Gswim	Steve Teter	MS swim
12/10/10	2627	Gswim	Jeff Crispin	MS swim
12/17/10	2628	Gsoccer	Chris Cundiff	league
12/22/10	2633	Gbasketball	Rick Brcka	posters
01/07/11	2634	Btrack	Joe McQuerry	speed clinic
01/07/11	2637	Cheerleading	Papa John's	Dual tourney
01/07/11	2635	Btrack	Lids Team Sports	clothing
01/07/11	2634	Btrack	Joe McQuerry	speed clinic
01/07/11	2634	Btrack	Joe McQuerry	speed clinic
02/17/11	2648	Baseball	David Arens	spring league
02/17/11	2655	Btrack	Joe McQuerry	meals
02/17/11	2653	Bswim	Steve Teter	age group
02/17/11	2654	Bswim	Jeff Crispin	age group
02/17/11	2653	Bswim	Steve Teter	MS swim
02/17/11	2654	Bswim	Jeff Crispin	MS swim
02/24/11	2659	Bswim	Woody's Smoke Shack	banquet
02/24/11	2661	Gsoccer	Chris Cundiff	league
03/10/11	2671	Bswim	Polly Clark	banquet
03/10/11	2675	Gtrack	Iowa State Track & Field	ISU Indoor
03/10/11	2669	Bswim	Jeff Vining	banquet
03/10/11	2674	Btrack	Washington HS	IC Indoor
03/10/11	2670	Bswim	Immanuel United Methodist Church	banquet

Amount	Improper	Unsupported	Classification
450.00	450.00	-	Coaching/Instructor fee
300.00	-	300.00	Banquet
250.00	-	250.00	Equipment
214.00	214.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
700.00	700.00	-	Coaching/Instructor fee
300.00	300.00	-	Coaching/Instructor fee
2,685.50	2,685.50	-	Coaching/Instructor fee
2,685.50	2,685.50	-	Coaching/Instructor fee
348.85	348.85	-	Coaching/Instructor fee
348.85	348.85	-	Coaching/Instructor fee
250.00	250.00	-	Coaching/Instructor fee
300.00	-	300.00	Fundraising
239.70	-	239.70	Unknown
86.69	-	86.69	Food
59.00	-	59.00	Clothing
18.94	-	18.94	Unknown
9.54	-	9.54	Unknown
1,254.00	1,254.00	-	Coaching/Instructor fee
38.55	-	38.55	Food
1,612.50	1,612.50	-	Coaching/Instructor fee
1,612.50	1,612.50	-	Coaching/Instructor fee
340.00	340.00	-	Coaching/Instructor fee
340.00	340.00	-	Coaching/Instructor fee
1,874.87	-	1,874.87	Banquet
590.00	590.00	-	Coaching/Instructor fee
372.97	-	372.97	Banquet
125.00	-	125.00	Tournament
120.00	-	120.00	Banquet
100.00	-	100.00	Tournament
50.00	-	50.00	Banquet

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Date	Check Number	Sport	Pay to	Description
03/10/11	2672	Bowling	Steve Loew	banquet
03/10/11	2666	Softball	Lindsey Smith	clinic
03/10/11	2667	Softball	Katie Bartlett	clinic
03/11/11	2676	Btrack	Joe McQuerry	resistance bands
03/14/11	2678	Btrack	Central College	Central Indoor
03/25/11	2684	Baseball	David Arens	spring league
03/25/11	2685	Baseball	James Spooner	spring league
03/25/11	2687	Wrestling	Candle Queen Candles	candles
03/25/11	2686	Wrestling	Riders Club	state tickets
03/25/11	2689	Bbasketball	Sarah Norman	banquet
03/25/11	2682	Softball	Tosha Smith	clinic
03/25/11	2681	Softball	Lindsey Smith	clinic
04/04/11	2693	Softball	Lindsey Smith	league
04/07/11	2698	Cheerleading	GTM Sportswear	clothing
04/08/11	2704	Bswim	FastSigns	record board
04/12/11	2705	Volleyball	Mark Steinbach	camps
04/18/11	2717	Bbasketball	Scott Houser	book
04/18/11	2717	Gbasketball	Scott Houser	book
04/18/11	2713	Gbasketball	Skutt Catholic High School	camps
04/18/11	2718	Football	Guy Rosenberg	website
04/18/11	2708	Softball	Johnston Club Softball	league
04/19/11	2719	Softball	Lindsey Smith	league
04/22/11	2721	Btrack	Holiday Inn Express	Kansas Relays
04/22/11	2722	Btrack	Kansas Athletics	Kansas Relays
04/22/11	2720	Btrack	Holiday Inn Express	Kansas Relays
04/26/11	2726	Wrestling	Crown Trophy	banquet
04/27/11	2728	Btrack	Ed Davis	Kansas Relays
04/29/11	2731	Gsoccer	Chris Cundiff	Worlds of Fun
05/11/11	2737	Btrack	Joe McQuerry	replacement tape for timing system
05/13/11	2738	Btrack	James Hoffman	record board

Amount	Improper	Unsupported	Classification
38.66	-	38.66	Banquet
250.00	250.00	-	Coaching/Instructor fee
75.00	75.00	-	Coaching/Instructor fee
150.00	-	150.00	Equipment
100.00	-	100.00	Tournament
673.00	673.00	-	Coaching/Instructor fee
652.00	652.00	-	Coaching/Instructor fee
462.00	-	462.00	Fundraising
405.00	-	405.00	Tournament
202.43	-	202.43	Banquet
100.00	100.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
45.00	45.00	-	Coaching/Instructor fee
823.57	-	823.57	Clothing
25.00	-	25.00	Supplies
500.00	500.00	-	Coaching/Instructor fee
250.00	-	250.00	Tournament
225.00	-	225.00	Tournament
150.00	-	150.00	Camp
95.00	-	95.00	Web page
40.00	-	40.00	Tournament
60.00	60.00	-	Coaching/Instructor fee
457.10	-	457.10	Tournament
180.00	-	180.00	Tournament
126.28	-	126.28	Tournament
43.50	-	43.50	Banquet
174.00	-	174.00	Tournament
96.00	-	96.00	Tournament
44.49	-	44.49	Equipment
42.26	-	42.26	Supplies

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Date	Check Number	Sport	Pay to	Description
05/20/11	2744	Gtrack	Aaron McFarland	coaching
05/27/11	2745	Softball	Chandren Duffy	clinic
06/10/11	2755	Gsoccer	Chris Cundiff	Worlds of Fun
06/27/11	2763	Softball	Chandren Duffy	clinic
06/28/11	2767	Gbasketball	Chris Cundiff	camps
06/28/11	2768	Gbasketball	Chris Cundiff	camps
06/30/11	2770	Gswim	Jeff Crispin	age group
07/01/11	2772	Softball	Amanda Purcell	DVD's
07/01/11	2771	Softball	Erin Mussett	coaching
07/06/11	2773	Gsoccer	CIT Charters, Inc	Worlds of Fun
07/07/11	2774	Btrack	Joe McQuerry	expenses
07/08/11	2776	Baseball	Steven Arens	coaching
07/08/11	2775	Baseball	Jeremiah Hews	coaching
07/19/11	2778	Btrack	Joe McQuerry	clinic
07/26/11	2779	Gbasketball	Chris Cundiff	hotel rooms
07/26/11	2781	Gsoccer	<i>None - (Chris Cundiff)</i>	league
07/26/11	2780	Gbasketball	Drake Women's Basketball	camps
08/01/11	2783	Softball	Plymouth Church	banquet
08/17/11	2785	Softball	Dave Tasler	<i>None</i>
08/23/11	2788	Bbasketball	Sarah Norman	supplies
08/23/11	2789	Bbasketball	Sarah Norman	supplies
08/25/11	2790	Btrack	Joe McQuerry	video camera
08/26/11	2791	Football	Sally Barrett	FB dinner
09/23/11	2802	Wrestling	Jay Groth	Newton Speedway
09/23/11	2795	Wrestling	Jay Groth	Legends
09/23/11	2798	Gswim	Jeff Crispin	supplies
09/26/11	2806	Gswim	Steve Teter	supplies
09/26/11	2807	Wrestling	Jay Groth	<i>None</i>
09/28/11	2809	Football	Ken Chevalier	coaching
09/28/11	2810	Football	Randi Ray Watson	posters
09/28/11	2842	Bbasketball	Nate Bjorkgren	clinic

Amount	Improper	Unsupported	Classification
2,000.00	2,000.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
39.36	-	39.36	Tournament
900.00	900.00	-	Coaching/Instructor fee
128.00	128.00	-	Coaching/Instructor fee
80.00	80.00	-	Coaching/Instructor fee
2,170.00	2,170.00	-	Coaching/Instructor fee
100.00	-	100.00	Supplies
1,200.00	1,200.00	-	Coaching/Instructor fee
1,200.00	-	1,200.00	Tournament
65.32	-	65.32	Unknown
2,500.00	2,500.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
1,200.00	1,200.00	-	Coaching/Instructor fee
922.90	-	922.90	Tournament
495.00	-	495.00	Unknown
320.00	-	320.00	Camp
100.00	-	100.00	Banquet
42.00	42.00	-	Coaching/Instructor fee
161.71	-	161.71	Supplies
18.19	-	18.19	Supplies
210.98	-	210.98	Equipment
163.57	-	163.57	Food-Weekly
262.98	-	262.98	Unknown
81.39	-	81.39	Supplies
67.37	-	67.37	Supplies
223.03	-	223.03	Supplies
17.96	-	17.96	Unknown
2,500.00	2,500.00	-	Coaching/Instructor fee
477.00	-	477.00	Fundraising
460.00	460.00	-	Coaching/Instructor fee

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Date	Check Number	Sport	Pay to	Description
09/28/11	2843	Gsoccer	Mike Shaw	hotel rooms
09/28/11	2841	Gswim	Steve Teter	ink cartridge
09/28/11	2808	Football	Guy Rosenberg	camps
10/14/11	2855	Gswim	Molly Veenstra	shirts/towels/signs
10/14/11	2858	Bbasketball	Dowling Basketball	league
10/14/11	2856	Gswim	Jody Suttie	towels/hoodies
11/09/11	2863	Wrestling	Jay Groth	supplies
11/09/11	2864	Football	Sally Barrett	banquet
11/09/11	2861	Football	Brad Barrett	FB dinner
11/09/11	2866	Football	Deb Horn	FB dinner
11/09/11	2870	Bbasketball	Papa John's	pizzas
11/09/11	2867	Football	Jeanine Rutter	FB dinner
11/09/11	2862	Football	Melissa Drake	FB dinner
11/16/11	2813	Cheerleading	GTM Sportswear	clothing
11/16/11	2816	Gswim	Carrie Bening	banquet
11/16/11	2811	Football	Deb Horn	banquet
11/16/11	2812	Gswim	Kathy Larson	banquet
11/18/11	2817	Wrestling	Jay Groth	tv
11/21/11	2818	Bbasketball	Scheel's	shoes
12/05/11	2832	Gswim	Jane Lorentzen	banquet
12/05/11	2830	Bbasketball	Dance Team	trivia night
12/05/11	2833	Gbasketball	Tony Biancalana	tourney fees
12/05/11	2823	Bswim	Lisa Turner	buttons
12/14/11	2834	Bbasketball	Jeff Ebling	None
12/16/11	2836	Gbasketball	Norwalk Booster Club	club
12/16/11	2835	Gbasketball	MStM Girls Basketball	club
12/16/11	2837	Gbasketball	Chris Cundiff	club
12/19/11	2838	Wrestling	Jay Groth	laundry
12/19/11	2871	Wrestling	Riders Club	kids tourney
12/21/11	2875	Gswim	Steve Teter	age group
12/21/11	2876	Gswim	Jeff Crispin	age group

Amount	Improper	Unsupported	Classification
128.80	-	128.80	Tournament
15.89	-	15.89	Supplies
630.00	630.00	-	Coaching/Instructor fee
3,948.27	-	3,948.27	Clothing
250.00	-	250.00	Tournament
104.00	-	104.00	Clothing
688.12	-	688.12	Supplies
240.00	-	240.00	Banquet
203.56	-	203.56	Food-Weekly
81.05	-	81.05	Food-Weekly
46.52	-	46.52	Food
42.25	-	42.25	Food-Weekly
37.41	-	37.41	Food-Weekly
1,300.00	-	1,300.00	Clothing
856.00	-	856.00	Banquet
106.00	-	106.00	Banquet
35.19	-	35.19	Banquet
229.99	-	229.99	Equipment
1,105.00	-	1,105.00	Clothing
3,152.59	-	3,152.59	Banquet
1,179.00	-	1,179.00	Banquet
1,050.00	-	1,050.00	Registration
144.00	-	144.00	Promotional
500.00	500.00	-	Coaching/Instructor fee
150.00	-	150.00	Camp
120.00	-	120.00	Miscellaneous
120.00	120.00	-	Coaching/Instructor fee
67.52	-	67.52	Supplies
57.00	-	57.00	Tournament
1,368.75	1,368.75	-	Coaching/Instructor fee
1,368.75	1,368.75	-	Coaching/Instructor fee

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12/21/11	2875	Gswim	Steve Teter	MS swim
12/21/11	2876	Gswim	Jeff Crispin	MS swim
01/02/12	2877	Bbasketball	Joey Townsell	scrimmage
01/02/12	2878	Bbasketball	Rick Molden	scrimmage
01/03/12	2881	Bswim	Patty Housby	cups
01/17/12	2884	Bbasketball	Jeff Ebling	<i>None</i>
01/17/12	2885	Bbasketball	Adam Daley	<i>None</i>
01/26/12	2888	Bswim	Lisa Turner	banquet
01/26/12	2889	Bswim	Patty Housby	deck breakfast
01/26/12	2886	Bswim	Jeff Crispin	supplies
01/27/12	2893	Bswim	Lisa Turner	banquet
02/01/12	2996	Baseball	Safe At Home Campaign	field work
02/01/12	2997	Wrestling	IHSAA	state wristbands
02/10/12	2899	Gbasketball	Dennis Chartier	tourney fees
02/22/12	2910	Bswim	Lisa Turner	conf meet
02/22/12	2906	Bswim	Laura Baker	banquet
02/22/12	2900	Bbasketball	Nuline Sportswear	conf shirts
02/22/12	2901	Gbasketball	Johnston Comm Ed	tourney fees
02/22/12	2905	Wrestling	Jay Groth	Woodbury
02/22/12	2908	Wrestling	Boesen the Florist	senior night
02/22/12	2913	Bowling	Steve Loew	banquet
02/22/12	2903	Bswim	Steve Teter	age group
02/22/12	2904	Bswim	Jeff Crispin	age group
02/22/12	2902	Bbasketball	Jeff Ebling	coaching
02/22/12	2903	Bswim	Steve Teter	MS swim
02/22/12	2904	Bswim	Jeff Crispin	MS swim
02/24/12	2915	Bbasketball	Fazoli's	team dinner
03/01/12	2919	Bswim	Van Ginkel's	banquet
03/01/12	2917	Wrestling	Jay Groth	meals
03/05/12	2922	Bowling	Tumea and Sons	banquet
03/07/12	2930	Softball	Iowa Sports Group	SB Club

Amount	Improper	Unsupported	Classification
544.29	544.29	-	Coaching/Instructor fee
544.28	544.28	-	Coaching/Instructor fee
50.00	50.00	-	Coaching/Instructor fee
50.00	50.00	-	Coaching/Instructor fee
16.02	-	16.02	Supplies
500.00	500.00	-	Coaching/Instructor fee
70.00	70.00	-	Coaching/Instructor fee
100.00	-	100.00	Banquet
90.89	-	90.89	Food
15.89	-	15.89	Supplies
250.00	-	250.00	Banquet
4,000.00	-	4,000.00	Equipment
128.00	-	128.00	Tournament
360.00	-	360.00	Registration
589.75	-	589.75	Tournament
575.58	-	575.58	Banquet
351.00	-	351.00	Clothing
300.00	-	300.00	Registration
131.74	-	131.74	Unknown
127.00	-	127.00	Banquet
36.27	-	36.27	Banquet
1,443.75	1,443.75	-	Coaching/Instructor fee
1,443.75	1,443.75	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
180.00	180.00	-	Coaching/Instructor fee
180.00	180.00	-	Coaching/Instructor fee
102.77	-	102.77	Food
260.00	-	260.00	Banquet
69.91	-	69.91	Food
300.00	-	300.00	Banquet
260.00	-	260.00	Tournament

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03/07/12	2927	Softball	Beaverdale Softball	SB Club
03/07/12	2928	Softball	Beaverdale Softball	SB Club
03/07/12	2929	Softball	WDMGSA	SB Club
03/07/12	2931	Softball	Frank Long	SB Club
03/07/12	2932	Softball	Lindsey Smith	clinic
03/12/12	2934	Btrack	Iowa State Track & Field	entry fee
03/20/12	2940	Bowling	Kriss Frye	banquet
03/20/12	2938	Softball	USSSA State	SB Club
03/20/12	2939	Softball	EDMGSA	SB Club
03/20/12	2936	Softball	SDMGASA	SB Club
03/20/12	2937	Softball	JGSA	SB Club
03/22/12	2946	Baseball	David Arens	spring league
03/22/12	2944	Bbasketball	Scott Houser	book
03/22/12	2944	Gbasketball	Scott Houser	book
03/22/12	2948	Baseball	Jeanine Rutter	None
03/22/12	2945	Softball	Mark Steinbach	SB Club
03/29/12	2956	Softball	Johnston Softball	league
04/03/12	2957	Btrack	Joe Muldoon	coaching
04/05/12	2958	Softball	Beaverdale Softball	SB Club
04/10/12	2966	Gsoccer	Chris Cundiff	socks
04/10/12	2959	Btrack	City of Windsor Heights	banquet
04/10/12	2965	Gsoccer	Waveland Golf Course	golf fundraiser
04/12/12	2972	Softball	Johnston Softball	league
04/19/12	2974	Softball	Johnston Softball	league
04/23/12	2975	Gsoccer	Chris Cundiff	clothing
04/23/12	2978	Gtrack	Drake Athletics	entry fee
04/23/12	2977	Btrack	Joe McQuerry	entry fee
04/27/12	2980	Baseball	Tony Rose	field work
05/03/12	2984	Bbasketball	Corridor Classic Shootout	camps
05/03/12	2983	Bbasketball	Urbandale Basketball	camps
05/03/12	2982	Bbasketball	Jeff Ebling	coaching

Amount	Improper	Unsupported	Classification
250.00	-	250.00	Tournament
250.00	-	250.00	Tournament
225.00	-	225.00	Tournament
30.00	30.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
125.00	-	125.00	Registration
475.16	-	475.16	Banquet
260.00	-	260.00	Tournament
260.00	-	260.00	Tournament
250.00	-	250.00	Tournament
250.00	-	250.00	Tournament
1,647.00	1,647.00	-	Coaching/Instructor fee
300.00	-	300.00	Tournament
250.00	-	250.00	Tournament
140.00	140.00	-	Coaching/Instructor fee
30.00	30.00	-	Coaching/Instructor fee
60.00	-	60.00	Tournament
500.00	500.00	-	Coaching/Instructor fee
175.00	-	175.00	Tournament
223.56	-	223.56	Clothing
105.00	-	105.00	Banquet
100.00	-	100.00	Fundraising
60.00	-	60.00	Tournament
60.00	-	60.00	Tournament
230.00	-	230.00	Clothing
210.00	-	210.00	Registration
95.40	-	95.40	Registration
700.00	-	700.00	Equipment
290.00	-	290.00	Camp
275.00	-	275.00	Camp
1,500.00	1,500.00	-	Coaching/Instructor fee

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Date	Check Number	Sport	Pay to	Description
05/04/12	2986	Btrack	Quinton McRoy	Nike gear
05/04/12	2985	Btrack	USATF	USATF Meet
05/18/12	2988	Softball	Donnie Townsend	umpiring
05/24/12	2991	Gtrack	Brianne Burns	None
05/30/12	2993	Gtrack	Premier Marketing Group	None
06/01/12	2995	Gbasketball	Chris Cundiff	camps
06/08/12	2997	Baseball	Billy Strong	coaching
06/08/12	2998	Baseball	David Lowe	coaching
06/08/12	2999	Baseball	Greg Lagan	coaching
06/20/12	3014	Baseball	Ryan Fitzgerald	website
06/20/12	3017	Bsoccer	Central Presbyterian Church	banquet
07/09/12	3030	Baseball	Steve Arens	coaching
07/09/12	3031	Baseball	Billy Strong	coaching
07/09/12	3028	Baseball	David Lowe	coaching
07/09/12	3029	Baseball	Greg Lagan	coaching
07/12/12	3034	Baseball	Steve Arens	coaching
07/12/12	3035	Gswim	Steve Teter	age group
07/12/12	3036	Gswim	Jeff Crispin	age group
07/12/12	3033	Gbasketball	Chris Cundiff	camps
07/12/12	3032	Gbasketball	Ried Bentley	camps
07/16/12	3038	Softball	Plymouth Church	banquet
07/18/12	3040	Btrack	James Turner	Nike gear
07/23/12	3043	Football	UNI FB Camp	UNI camp
07/23/12	3045	Bbasketball	Mykayla Jones	camps
07/24/12	3052	Bbasketball	Sam Norman	camps
07/24/12	3053	Bbasketball	Jelly Sabastiano	camps
07/24/12	3047	Bbasketball	Chris McMahon	camps
07/24/12	3048	Bbasketball	Adam Daley	camps
07/24/12	3049	Bbasketball	Burchette Greer	camps
07/24/12	3050	Bbasketball	Jeff Ebling	camps
07/24/12	3051	Bbasketball	Larry Mason	camps

Amount	Improper	Unsupported	Classification
88.00	-	88.00	Clothing
70.00	-	70.00	Registration
65.00	-	65.00	Tournament
170.00	170.00	-	Coaching/Instructor fee
407.91	-	407.91	Unknown
250.00	250.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
125.00	-	125.00	Web page
55.00	-	55.00	Banquet
1,500.00	1,500.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
1,500.00	1,500.00	-	Coaching/Instructor fee
1,500.00	1,500.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
2,975.00	2,975.00	-	Coaching/Instructor fee
2,975.00	2,975.00	-	Coaching/Instructor fee
700.00	700.00	-	Coaching/Instructor fee
200.00	200.00	-	Coaching/Instructor fee
100.00	-	100.00	Banquet
32.00	-	32.00	Clothing
8,225.00	-	8,225.00	Camp
50.00	50.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
800.00	800.00	-	Coaching/Instructor fee
650.00	650.00	-	Coaching/Instructor fee
550.00	550.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee

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Date	Check Number	Sport	Pay to	Description
08/13/12	3055	Softball	Russ Tenger	SB Club
08/24/12	3061	Softball	Mid-Iowa Girls Softball	SB Club
08/28/12	3063	Bswim	Steve Teter	audio cables
09/04/12	3064	Cheerleading	Leigha Shanley	clothing
09/05/12	3070	Gswim	Steve Teter	ink cartridge
09/05/12	3069	Football	Mike Holland	tarps
09/05/12	3073	Football	Mike Holland	UNI camp
09/20/12	3075	Football	Greg Holland	coaching
09/27/12	3083	Bbasketball	Hopkins Sporting Goods	t-shirts
09/27/12	3082	Baseball	Hopkins Sporting Goods	shoes
09/27/12	3082	Baseball	Hopkins Sporting Goods	belt,sock,shoe
10/02/12	3084	Cheerleading	ICCA	All-State tryouts
10/05/12	3099	Bbasketball	Dowling Catholic	league
10/12/12	3101	Football	Sawyer Kochel	cards
10/12/12	3100	Football	Rene Robinson	cards
10/16/12	3102	BCross Country	City of Windsor Heights	banquet
10/16/12	3102	GCross Country	City of Windsor Heights	banquet
10/17/12	3104	Football	Josh Cravins	cards
10/22/12	3105	Bbasketball	Rich Borgos	clinic
10/22/12	3106	Gswim	Sisters	senior gifts
10/23/12	3107	BCross Country	Blaze Rothwell	coaching
10/23/12	3108	BCross Country	Reuben Kebede	coaching
10/23/12	3109	Bswim	Patty Housby	deck breakfast
10/26/12	3118	Bswim	City of Windsor Heights	r
10/29/12	3120	Gbasketball	Dowling Catholic	league
10/29/12	3121	Gbasketball	Brian Pitz	None
10/29/12	3122	GCross Country	Scott Schoneberg	pizza
11/01/12	3123	Football	Donavon Rinehart	video
11/01/12	3125	Football	Mike Holland	banquet
11/01/12	3124	Football	Greg Holland	coaching
11/09/12	3127	Bbasketball	Chris McMahon	conditioning snacks

Amount	Improper	Unsupported	Classification
275.00	275.00	-	Coaching/Instructor fee
1,650.00	-	1,650.00	Tournament
18.00	-	18.00	Equipment
227.00	-	227.00	Clothing
21.70	-	21.70	Supplies
21.07	-	21.07	Equipment
19.26	-	19.26	Camp
1,500.00	1,500.00	-	Coaching/Instructor fee
539.75	-	539.75	Clothing
110.00	-	110.00	Clothing
62.95	-	62.95	Equipment
185.00	-	185.00	Miscellaneous
250.00	-	250.00	Tournament
100.00	-	100.00	Camp
40.00	-	40.00	Camp
156.50	-	156.50	Banquet
156.50	-	156.50	Banquet
20.00	-	20.00	Camp
350.00	350.00	-	Coaching/Instructor fee
356.16	356.16	-	Gifts
200.00	200.00	-	Coaching/Instructor fee
200.00	200.00	-	Coaching/Instructor fee
51.20	-	51.20	Food
100.00	-	100.00	Unknown
225.00	-	225.00	Tournament
95.00	95.00	-	Coaching/Instructor fee
48.00	-	48.00	Food
275.00	-	275.00	Supplies
109.82	-	109.82	Banquet
800.00	800.00	-	Coaching/Instructor fee
49.45	-	49.45	Food

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Date	Check Number	Sport	Pay to	Description
11/16/12	3128	Bbasketball	Rich Borgos	clinic
11/19/12	3129	Btrack	Hopkins Sporting Goods	chairs
11/27/12	3141	Softball	Jim Reese	SB Club
11/27/12	3142	Softball	Central Campus	SB Club
11/29/12	3143	Bbasketball	Chris McMahon	Eastbay
11/30/12	3145	Btrack	Joe McQuerry	meals
12/05/12	3146	Gbasketball	City of Clive	club
12/06/12	3162	Gswim	Ray Bening	banquet
12/06/12	3158	Gswim	Carrie Bening	banquet
12/06/12	3158	Gswim	Carrie Bening	t-shirts
12/06/12	3147	Gswim	Mary Ann Smith	banquet
12/06/12	3159	Gswim	Annick Ibsen	banquet
12/06/12	3161	BCross Country	Kathryn Schott	banquet
12/06/12	3161	GCross Country	Kathryn Schott	banquet
12/06/12	3150	Gsoccer	Stephanie Lange	pants
12/06/12	3148	Gswim	Steve Teter	age group
12/06/12	3149	Gswim	Jeff Crispin	age group
12/06/12	3148	Gswim	Steve Teter	MS swim
12/06/12	3149	Gswim	Jeff Crispin	MS swim
12/06/12	3157	Softball	Lindsey Smith	SB Club
12/18/12	3164	Gbasketball	Norwalk Athletic Booster Club	club
12/18/12	3165	Bswim	Jeff Crispin	ink cartridge
12/19/12	3169	Bbasketball	Adam Daley	donuts
12/19/12	3168	Bbasketball	Jeff Ebling	coaching
01/10/13	3174	Bbasketball	Adam Daley	team dinner
01/10/13	3175	Bswim	City of Windsor Heights	banquet
01/10/13	3170	Bbasketball	Godfather's Pizza	meals
01/10/13	3172	Bbasketball	Chris McMahon	team dinner
01/10/13	3173	Bbasketball	Jill Christofferson	team dinner
01/10/13	3171	Bbasketball	Jeff Ebling	coaching
01/11/13	3179	Gbasketball	Martinsdale St. Mary's Tournament	club

Amount	Improper	Unsupported	Classification
300.00	300.00	-	Coaching/Instructor fee
323.40	-	323.40	Equipment
140.00	140.00	-	Coaching/Instructor fee
105.00	-	105.00	Tournament
289.97	-	289.97	Equipment
90.81	-	90.81	Food
1,100.00	-	1,100.00	Camp
2,873.02	-	2,873.02	Banquet
750.00	-	750.00	Banquet
205.10	-	205.10	Clothing
117.39	-	117.39	Banquet
102.12	-	102.12	Banquet
90.89	-	90.89	Banquet
90.89	-	90.89	Banquet
40.00	-	40.00	Clothing
2,850.00	2,850.00	-	Coaching/Instructor fee
2,850.00	2,850.00	-	Coaching/Instructor fee
704.98	704.98	-	Coaching/Instructor fee
704.97	704.97	-	Coaching/Instructor fee
126.00	126.00	-	Coaching/Instructor fee
300.00	-	300.00	Camp
39.20	-	39.20	Supplies
47.21	-	47.21	Food
500.00	500.00	-	Coaching/Instructor fee
292.18	-	292.18	Food
105.00	-	105.00	Banquet
100.00	-	100.00	Food
66.64	-	66.64	Food
28.45	-	28.45	Food
500.00	500.00	-	Coaching/Instructor fee
290.00	-	290.00	Tournament

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Date	Check Number	Sport	Pay to	Description
01/11/13	3178	Gbasketball	Adel Kiwanis Youth BB	club
01/24/13	3182	Bswim	Spaghetti Works	banquet
01/24/13	3181	Gbasketball	Carlisle Youth Athletics	club
01/31/13	3189	Bswim	Danielle Ward	Manager's shirts, Fast Signs, Swim Program
01/31/13	3186	Bswim	King Au	posters
01/31/13	3183	Baseball	Des Moines Diamondbacks	league
01/31/13	3184	Baseball	Des Moines Diamondbacks	league
01/31/13	3190	Bbasketball	Felix and Oscar's	team dinner
01/31/13	3191	Bbasketball	Wes Burrell	shoes
01/31/13	3185	Bbasketball	Chris McMahon	meals
02/04/13	3193	Bbasketball	Jeff Ebling	coaching
02/06/13	3194	Btrack	Physiotherapy Associates	pads
02/08/13	3195	Gbasketball	Boone Booster Club	club
02/12/13	3201	Bswim	Rider Shoppe	banquet
02/12/13	3200	Bswim	Lisa Turner	team dinner
02/12/13	3198	Bswim	Jeff Crispin	age group
02/12/13	3198	Bswim	Jeff Crispin	MS swim
02/12/13	3199	Bswim	Steve Teter	MS swim
02/15/13	3203	Bswim	Famous Dave's	banquet
02/15/13	3205	Bbasketball	Kelly O'Berry	<i>None</i>
02/15/13	3204	Bswim	Steve Teter	ink cartridge
02/19/13	3206	Bbasketball	Chris McMahon	<i>None</i>
02/20/13	3207	Gbasketball	Johnston Comm Ed	club
02/25/13	3208	Btrack	Joe McQuerry	supplies
02/26/13	3209	Btrack	Joe McQuerry	supplies
02/27/13	3210	Bswim	Danielle Ward	refrigerator
02/27/13	3213	Bswim	Anne Shimp	banquet
02/27/13	3211	Bswim	Ann Au	banquet
02/27/13	3212	Bswim	Katie Gillette	deck breakfast
02/27/13	3215	Bswim	Elena Sorensen	banquet

Amount	Improper	Unsupported	Classification
140.00	-	140.00	Camp
600.00	-	600.00	Banquet
375.00	-	375.00	Tournament
647.66	-	647.66	Clothing
411.93	-	411.93	Fundraising
350.00	-	350.00	Tournament
350.00	-	350.00	Tournament
213.60	-	213.60	Food
58.28	-	58.28	Clothing
32.87	-	32.87	Food
500.00	500.00	-	Coaching/Instructor fee
60.00	-	60.00	Equipment
300.00	-	300.00	Tournament
80.00	-	80.00	Banquet
35.98	-	35.98	Food
4,405.00	4,405.00	-	Coaching/Instructor fee
200.00	200.00	-	Coaching/Instructor fee
200.00	200.00	-	Coaching/Instructor fee
1,175.06	-	1,175.06	Banquet
50.00	50.00	-	Coaching/Instructor fee
25.74	-	25.74	Supplies
54.84	-	54.84	Unknown
300.00	-	300.00	Tournament
140.45	-	140.45	Supplies
67.72	-	67.72	Supplies
225.00	-	225.00	Equipment
215.50	-	215.50	Banquet
97.86	-	97.86	Banquet
56.95	-	56.95	Food
41.37	-	41.37	Banquet

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Date	Check Number	Sport	Pay to	Description
02/27/13	3214	Bswim	Susan Fleming	conf t-shirts
02/28/13	3217	Cheerleading	Kindy's, Inc.	mini cheer
02/28/13	3216	Bowling	Kristine Frye	banquet
03/04/13	3218	Bbasketball	Chris McMahon	team dinner
03/06/13	3220	Bbasketball	Jena Newell	snacks
03/07/13	3221	Btrack	Washington HS	entry fee
03/08/13	3222	Football	Little Caesar's	pizza
03/11/13	3223	Btrack	Joe McQuerry	website
03/12/13	3227	Btrack	James Hoffman	clothing
03/12/13	3225	Bbasketball	Madison Dale	videotaping
03/12/13	3224	Bbasketball	Kathryn Harding	videotaping
03/12/13	3226	Bbasketball	Jeff Ebling	coaching
03/14/13	3231	Bbasketball	Jena Newell	team dinner
03/14/13	3236	Bswim	Danielle Ward	record board
04/05/13	3254	Baseball	Daniel Murphy	pre-season hitting
04/12/13	3260	Gswim	Steve Teter	tv
04/12/13	3264	Baseball	Decker Sporting Goods	ballbag
04/12/13	3265	Bsoccer	Brandon Hope	t-shirts
04/12/13	3264	Softball	Decker Sporting Goods	belts
04/12/13	3264	Baseball	Decker Sporting Goods	bats
04/12/13	3265	Bsoccer	Brandon Hope	anchors/scorebook
04/12/13	3264	Baseball	Decker Sporting Goods	ballbag
04/12/13	3260	Gswim	Steve Teter	lifeguarding
04/18/13	3267	Softball	Beaverdale Softball	SB Club
04/18/13	3270	Bbasketball	Jessica Selene	jr. league
04/18/13	3271	Bbasketball	Marc Harding	jr. league
04/25/13	3279	Btrack	Joe McQuerry	Drake Relays
04/25/13	3280	Gtrack	Drake Track & Field	Drake Relays
04/26/13	3281	Btrack	Joe McQuerry	team dinner
04/30/13	3288	Bbasketball	Bill Watson	league
04/30/13	3287	Bbasketball	Waukee Boys Basketball Camp	camps

Amount	Improper	Unsupported	Classification
26.65	-	26.65	Clothing
772.34	-	772.34	Camp
130.55	-	130.55	Banquet
325.99	-	325.99	Food
22.04	-	22.04	Food
100.00	-	100.00	Registration
31.80	-	31.80	Food
149.00	-	149.00	Web page
3,259.25	-	3,259.25	Clothing
80.00	-	80.00	Miscellaneous
70.00	-	70.00	Miscellaneous
1,500.00	1,500.00	-	Coaching/Instructor fee
127.96	-	127.96	Food
125.00	-	125.00	Supplies
1,750.00	1,750.00	-	Coaching/Instructor fee
404.87	-	404.87	Equipment
97.00	-	97.00	Equipment
82.50	-	82.50	Clothing
80.00	-	80.00	Equipment
70.00	-	70.00	Equipment
46.46	-	46.46	Supplies
30.00	-	30.00	Equipment
2,080.00	2,080.00	-	Coaching/Instructor fee
250.00	-	250.00	Tournament
25.00	-	25.00	Camp
25.00	-	25.00	Camp
396.00	-	396.00	Tournament
190.00	-	190.00	Tournament
168.00	-	168.00	Food
470.00	470.00	-	Coaching/Instructor fee
400.00	-	400.00	Camp

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Date	Check Number	Sport	Pay to	Description
04/30/13	3285	Bbasketball	Urbandale Basketball	camps
04/30/13	3286	Bbasketball	Iowa City Shootout	camps
04/30/13	3283	Bbasketball	Adam Daley	team dinner
04/30/13	3284	Bbasketball	UNO Basketball	camps
05/20/13	3289	Btrack	IATC	None
05/22/13	3293	Bbasketball	Chris McMahon	BFS software
05/22/13	3292	Bbasketball	Bulldog Basketball Camp	camps
05/22/13	3291	Btrack	USATF	USATF Meet
05/22/13	3294	Ggolf	Jay Groth	None
05/22/13	3290	Btrack	Joe McQuerry	Ron Werling
05/23/13	3296	Gbasketball	Kirsten Hickman	club
05/23/13	3297	Gtrack	Brianne Burns	None
05/23/13	3295	Bswim	Steve Teter	lifeguarding
05/24/13	3298	Bswim	Steve Teter	lifeguarding
05/29/13	3300	Gtrack	Ronnie Hawkins	banquet
06/03/13	3303	Tennis	IGHSAU	Co-ed entry fee
06/05/13	3306	Bbasketball	Adam Daley	laptop
06/05/13	3304	Softball	Lindsey Smith	None
06/05/13	3305	Gtrack	Ronnie Hawkins	banquet
06/05/13	3307	Ggolf	Jay Groth	None
06/05/13	3299	Gtrack	James McNear	state meet
06/12/13	3310	Bbasketball	Holiday Inn Express	camps
06/12/13	3308	Football	Mike Holland	camps
06/12/13	3316	Football	Mike Holland	camps
06/18/13	3318	Gbasketball	Skutt Catholic HS	camps
06/20/13	3320	Bbasketball	Rich Borgos	camps
06/20/13	3319	Bsoccer	Aaron Wilson	banquet
06/20/13	3322	Bbasketball	Trey Burkhall	camps
06/20/13	3321	Bbasketball	Larry Mason	camps
06/21/13	3326	Bbasketball	UNO Basketball	camps
06/24/13	3327	Btrack	Carla Thomas	banquet

Amount	Improper	Unsupported	Classification
300.00	-	300.00	Camp
300.00	-	300.00	Camp
123.62	-	123.62	Food
75.00	-	75.00	Camp
60.00	-	60.00	Unknown
293.02	-	293.02	Equipment
225.00	-	225.00	Camp
75.00	-	75.00	Registration
38.03	-	38.03	Unknown
35.00	-	35.00	Unknown
400.00	400.00	-	Coaching/Instructor fee
180.32	-	180.32	Unknown
155.00	155.00	-	Coaching/Instructor fee
295.00	295.00	-	Coaching/Instructor fee
100.00	-	100.00	Banquet
15.00	-	15.00	Registration
678.37	-	678.37	Equipment
151.59	-	151.59	Unknown
150.00	-	150.00	Banquet
74.57	-	74.57	Unknown
8.00	-	8.00	Tournament
353.92	-	353.92	Camp
217.93	-	217.93	Camp
167.40	-	167.40	Camp
200.00	-	200.00	Camp
300.00	300.00	-	Coaching/Instructor fee
118.23	-	118.23	Banquet
50.00	50.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
920.00	-	920.00	Camp
92.14	-	92.14	Banquet

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06/24/13	3314	Bsoccer	Stephanie Petersen	banquet
06/24/13	3328	Bsoccer	Brandon Hope	state soccer
06/26/13	3329	Gbasketball	Chris Cundiff	tournament
06/27/13	3330	Softball	East Des Moines Softball	SB Club
06/28/13	3331	Bbasketball	Drake Men's Basketball	camps
07/01/13	3333	Gswim	Steve Teter	age group
07/01/13	3334	Gswim	Jeff Crispin	age group
07/02/13	3336	Bbasketball	Chris McMahon	meals
07/02/13	3335	Bbasketball	Johnston Boys Basketball	camps
07/03/13	3347	Baseball	Steve Snyder	coaching
07/03/13	3344	Baseball	Ryan Fitzgerald	website
07/03/13	3348	Baseball	David Lowe	coaching
07/03/13	3340	Btrack	Rider Shoppe	senior gifts
07/05/13	3351	Bbasketball	Eaton Enterprises, Inc.	banquet
07/11/13	3353	Bbasketball	Chris McMahon	camps
07/11/13	3354	Bbasketball	Adam Daley	camps
07/11/13	3355	Bbasketball	Jeff Ebling	camps
07/18/13	3357	Football	Mike Holland	storage shed
07/23/13	3359	Gbasketball	Chris Cundiff	camps
07/25/13	3361	Bbasketball	Rich Borgos	clinic
08/02/13	3363	Gbasketball	Talisa Miller	camps
08/02/13	3366	Softball	Mark Steinbach	SB Club
08/08/13	3367	Baseball	Harry Strong	coaching
08/09/13	3368	Football	Mike Holland	camps
08/12/13	3371	Softball	Lindsey Smith	SB Club
08/12/13	3370	Softball	Steve Loew	SB Club
08/13/13	3372	Baseball	Wakonda Club	banquet
08/15/13	3377	Bswim	Daktronics	touchpads
08/15/13	3376	Bswim	Colorado Time Systems	starter
08/15/13	3373	Football	Mike Holland	camps
08/15/13	3378	Football	Mike Holland	camps

Amount	Improper	Unsupported	Classification
53.38	-	53.38	Banquet
31.73	-	31.73	Unknown
560.00	-	560.00	Registration
260.00	-	260.00	Tournament
225.00	-	225.00	Camp
2,875.00	2,875.00	-	Coaching/Instructor fee
2,875.00	2,875.00	-	Coaching/Instructor fee
158.00	-	158.00	Food
150.00	-	150.00	Camp
2,500.00	2,500.00	-	Coaching/Instructor fee
125.00	-	125.00	Web page
2,500.00	2,500.00	-	Coaching/Instructor fee
133.70	133.70	-	Gifts
52.00	-	52.00	Banquet
1,000.00	1,000.00	-	Coaching/Instructor fee
750.00	750.00	-	Coaching/Instructor fee
750.00	750.00	-	Coaching/Instructor fee
400.00	-	400.00	Supplies
1,050.00	1,050.00	-	Coaching/Instructor fee
300.00	300.00	-	Coaching/Instructor fee
20.00	-	20.00	Camp
35.00	35.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
277.50	277.50	-	Coaching/Instructor fee
175.00	175.00	-	Coaching/Instructor fee
2,896.59	-	2,896.59	Banquet
8,699.00	-	8,699.00	Equipment
905.00	-	905.00	Equipment
377.65	-	377.65	Camp
78.06	-	78.06	Camp

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Date	Check Number	Sport	Pay to	Description
08/15/13	3374	GCross Country	Jacob Kaemmer	meals
08/20/13	3381	Softball	Iowa Sports Group	SB Club
08/20/13	3379	Softball	Lindsey Smith	SB Club
08/22/13	3382	Gswim	Andrea Shields	None
08/22/13	3384	BCross Country	Steve Brown	None
09/05/13	3387	Football	Ried Bentley	scrimmage
09/18/13	3393	Softball	Emily Burress	SB Club
09/18/13	3394	Softball	Sina Davis	SB Club
09/18/13	3392	Softball	Jim Reese	SB Club
09/18/13	3390	Softball	Kristina Cox	SB Club
09/18/13	3396	Softball	Steve Loew	SB Club
09/19/13	3397	Gswim	Steve Teter	supplies
09/19/13	3398	Gswim	Jeff Crispin	supplies
09/19/13	3404	BCross Country	Steve Brown	clinic
09/30/13	3408	Softball	Alex Chafa	SB Club
10/01/13	3409	Softball	Mary Van Heukelom	SB Club
10/15/13	3425	BCross Country	City of Windsor Heights	banquet
10/15/13	3423	BCross Country	Kathryn Schott	None
10/16/13	3424	Football	John Hawkins	None
10/16/13	3426	Football	Josh Hawkins	None
10/16/13	3427	Football	Daniel Luckett	None
10/16/13	3428	Football	Ian Johnson	None
10/21/13	3431	Bbasketball	Dowling Boys Bkbl	None
10/21/13	3430	Football	Greg Meyer	None
10/24/13	3433	Football	Jack Rollison	None
10/24/13	3434	Football	Dane Vorbrich	None
10/24/13	3432	Football	Daryl Dotson	None
10/29/13	3436	Football	Logan Hoile	None
10/29/13	3435	Football	Donavon Rinehart	None
10/30/13	3438	Football	Mike Holland	None
11/07/13	3439	Football	Mike Holland	None

Amount	Improper	Unsupported	Classification
51.42	-	51.42	Food
2,905.00	-	2,905.00	Tournament
145.90	145.90	-	Coaching/Instructor fee
150.00	150.00	-	Coaching/Instructor fee
85.00	85.00	-	Coaching/Instructor fee
71.96	-	71.96	Supplies
350.00	350.00	-	Coaching/Instructor fee
350.00	350.00	-	Coaching/Instructor fee
200.00	200.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
485.00	485.00	-	Coaching/Instructor fee
47.47	-	47.47	Supplies
42.78	-	42.78	Supplies
85.00	85.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
44.00	44.00	-	Coaching/Instructor fee
238.00	-	238.00	Banquet
100.00	100.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
250.00	-	250.00	Tournament
1,450.00	1,450.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
1,000.00	1,000.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
325.00	325.00	-	Coaching/Instructor fee
78.60	-	78.60	Unknown
150.00	150.00	-	Coaching/Instructor fee

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Date	Check Number	Sport	Pay to	Description
11/18/13	3441	Bswim	City of Windsor Heights	banquet
11/19/13	3442	Baseball	Ian Lin	<i>None</i>
11/21/13	3444	Btrack	Joe McQuerry	team dinner
12/06/13	3158	Gswim	Carrie Bening	incorrect check
12/06/13	3448	Gswim	Anne Koch Gaer	fabric
12/06/13	3450	Gbasketball	Chris Cundiff	supplies
12/09/13	3456	BCross Country	Steve Brown	rooms at State
12/09/13	3456	BCross Country	Steve Brown	team dinner
12/09/13	3454	Football	Bob Hoile	cake
12/09/13	3456	BCross Country	Steve Brown	gas for Districts
12/09/13	3456	BCross Country	Steve Brown	gas for State
12/09/13	3454	Football	Bob Hoile	flowers
12/09/13	3456	BCross Country	Steve Brown	parking at State
12/12/13	3460	Bbasketball	Dance Team	trivia night
12/12/13	3459	Bbasketball	Decker Sporting Goods	warmups
12/12/13	3459	Bbasketball	Decker Sporting Goods	warmups
12/12/13	3459	Bbasketball	Decker Sporting Goods	polo shirts
12/12/13	3459	Bbasketball	Decker Sporting Goods	hoodies
12/13/13	3464	Gswim	Steve Teter	age group
12/13/13	3465	Gswim	Jeff Crispin	age group
12/13/13	3464	Gswim	Steve Teter	MS swim
12/13/13	3465	Gswim	Jeff Crispin	MS swim
12/16/13	3466	Bswim	City of Windsor Heights	banquet
12/17/13	3469	Gswim	Wakonda Club	banquet
12/17/13	3470	Gswim	Siobhan Harman	banquet
12/17/13	3467	Football	Mike Holland	<i>None</i>
12/17/13	3468	Cheerleading	Cara Rypka	gift bags
12/20/13	3474	Baseball	Jim Hallman	hitting clinic
12/20/13	3475	Gbasketball	Scott Holt	jr rider
12/20/13	3472	Softball	Riley Fisher	SB Club
12/20/13	3473	Softball	Erin Mussett	SB Club

Amount	Improper	Unsupported	Classification
100.00	-	100.00	Banquet
2,500.00	2,500.00	-	Coaching/Instructor fee
95.18	-	95.18	Food
477.55	-	477.55	Miscellaneous
235.90	-	235.90	Supplies
42.87	-	42.87	Supplies
408.70	-	408.70	Tournament
161.21	-	161.21	Food
154.96	-	154.96	Food
111.99	-	111.99	Tournament
98.10	-	98.10	Tournament
45.13	-	45.13	Banquet
10.00	-	10.00	Tournament
1,000.00	-	1,000.00	Banquet
784.00	-	784.00	Clothing
598.00	-	598.00	Clothing
56.00	-	56.00	Clothing
33.00	-	33.00	Clothing
2,475.00	2,475.00	-	Coaching/Instructor fee
2,475.00	2,475.00	-	Coaching/Instructor fee
660.00	660.00	-	Coaching/Instructor fee
660.00	660.00	-	Coaching/Instructor fee
130.00	-	130.00	Banquet
2,926.89	-	2,926.89	Banquet
609.90	-	609.90	Banquet
40.00	40.00	-	Coaching/Instructor fee
38.16	38.16	-	Gifts
1,000.00	1,000.00	-	Coaching/Instructor fee
290.00	-	290.00	Tournament
150.00	150.00	-	Coaching/Instructor fee
150.00	150.00	-	Coaching/Instructor fee

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Date	Check Number	Sport	Pay to	Description
01/07/14	3482	Gbasketball	Chris Cundiff	jr rider
01/07/14	3484	Wrestling	Nu Line Promotions	kids tourney
01/07/14	3481	Bbasketball	Chris McMahon	team dinner
01/09/14	3486	Btrack	Physiotherapy Associates	pads
01/13/14	3487	Softball	Riley Fisher	clinic
01/13/14	3488	Softball	Riley Fisher	clinic
01/15/14	3490	Bswim	Steve Teter	ink cartridge
01/18/14	3491	Football	Mike Holland	meals
01/22/14	3498	Wrestling	Riders Club	kids tourney
01/22/14	3493	Cheerleading	Cara Rypka	pizza
01/24/14	3504	Volleyball	Broken Arrow	t-shirts
01/24/14	3503	Bbasketball	Plaza Lanes	bowling
01/24/14	3500	Cheerleading	Cara Rypka	team dinner
01/24/14	3501	Softball	Kristina Cox	clinic
01/30/14	3506	Bswim	Spaghetti Works	team dinner
02/05/14	3508	Softball	Steve Loew	SB Club
02/05/14	3509	Softball	Riley Fisher	clinic
02/10/14	3512	Btrack	Joe McQuerry	website
02/10/14	3513	BCross Country	Steve Brown	website
02/11/14	3514	Gbasketball	Boone Booster Club	club
02/13/14	3517	Baseball	Jim Hallman	hitting clinic
02/21/14	3519	Gbasketball	Kristina Cox	club
02/21/14	3520	Softball	Riley Fisher	clinic
02/24/14	3522	Baseball	Jim Hallman	clinic
02/24/14	3521	Baseball	Sarah Norman	Legion ball
02/24/14	3524	Btrack	Joe McQuerry	website
02/27/14	3527	Softball	Iowa USSSA	SB Club
02/27/14	3526	Softball	Steve Loew	SB Club
02/28/14	3529	Bbasketball	Chris McMahon	team dinner
03/07/14	3562	Bswim	Anne Shimp	banquet
03/07/14	3563	Bswim	Vivian Hayashi	banquet

Amount	Improper	Unsupported	Classification
400.00	-	400.00	Tournament
310.00	-	310.00	Tournament
252.75	-	252.75	Food
60.00	-	60.00	Equipment
17.05	-	17.05	Supplies
150.00	150.00	-	Coaching/Instructor fee
69.50	-	69.50	Supplies
50.00	-	50.00	Food
73.40	-	73.40	Tournament
50.84	-	50.84	Food
306.32	-	306.32	Clothing
211.79	-	211.79	Tournament
25.58	-	25.58	Food
200.00	200.00	-	Coaching/Instructor fee
662.50	-	662.50	Food
965.00	965.00	-	Coaching/Instructor fee
75.00	75.00	-	Coaching/Instructor fee
64.95	-	64.95	Web page
56.25	-	56.25	Web page
200.00	-	200.00	Tournament
1,000.00	1,000.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
125.00	125.00	-	Coaching/Instructor fee
2,875.00	2,875.00	-	Coaching/Instructor fee
595.00	595.00	-	Coaching/Instructor fee
184.95	-	184.95	Web page
250.00	-	250.00	Tournament
2,000.00	2,000.00	-	Coaching/Instructor fee
72.41	-	72.41	Food
1,532.82	-	1,532.82	Banquet
275.00	-	275.00	Banquet

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03/07/14	3565	Bswim	Melinda Rilter-Brown	banquet
03/07/14	3567	Bswim	Rider Shoppe	banquet
03/07/14	3566	Bswim	Lisa Turner	banquet
03/07/14	3569	Bswim	Steve Teter	age group
03/07/14	3570	Bswim	Jeff Crispin	age group
03/07/14	3569	Bswim	Steve Teter	MS swim
03/07/14	3570	Bswim	Jeff Crispin	MS swim
03/19/14	3574	Gsoccer	Chris Cundiff	indoor
03/26/14	3575	Baseball	Diamondback Baseball League	league
03/28/14	3577	Cheerleading	Cara Rypka	supplies
03/28/14	3579	Bbasketball	Adam Daley	team dinner
03/28/14	3578	Bbasketball	Chris McMahon	breakfast
03/31/14	3582	Softball	Steve Loew	SB Club
04/01/14	3584	Baseball	Denny Donnelly	league
04/08/14	3585	Bswim	Steve Teter	lifeguarding
04/11/14	3588	Softball	Riley Fisher	clinic
04/11/14	3589	Cheerleading	Cara Rypka	banquet
04/14/14	3531	Softball	Diamond Jays	SB Club
04/14/14	3533	Baseball	Raccoon Valley Little League	clinic
04/21/14	3543	Softball	Raccoon Valley Little League	SB Club
04/24/14	NP	Bsoccer	Aaron Wilson	warmups
05/07/14	3553	Cheerleading	Apex Athletics, Inc	camps
05/07/14	3554	Gtrack	Subway Sandwiches	team dinner
05/15/14	3555	Football	Mike Holland	team dinner
05/20/14	3598	Baseball	Lisa Maharry	conditioning
05/20/14	3592	Softball	Veronica Payne	SB Club
05/20/14	3594	Softball	Emily Burress	SB Club
05/20/14	3595	Softball	Tosha Smith	SB Club
05/20/14	3596	Softball	Tiffany Evans	SB Club
05/20/14	3593	Softball	Kristina Cox	SB Club
05/28/14	3602	Softball	Lehmann Photography	None

Amount	Improper	Unsupported	Classification
73.98	-	73.98	Banquet
64.00	-	64.00	Banquet
27.43	-	27.43	Banquet
1,570.00	1,570.00	-	Coaching/Instructor fee
1,570.00	1,570.00	-	Coaching/Instructor fee
320.00	320.00	-	Coaching/Instructor fee
320.00	320.00	-	Coaching/Instructor fee
400.00	-	400.00	Tournament
510.00	-	510.00	Tournament
100.90	-	100.90	Supplies
53.13	-	53.13	Food
39.09	-	39.09	Tournament
3,355.00	3,355.00	-	Coaching/Instructor fee
1,025.00	1,025.00	-	Coaching/Instructor fee
850.00	850.00	-	Coaching/Instructor fee
57.95	-	57.95	Supplies
38.45	-	38.45	Banquet
1,050.00	-	1,050.00	Tournament
730.00	-	730.00	Clinic
600.00	-	600.00	Tournament
55.00	-	55.00	Clothing
680.00	-	680.00	Camp
193.08	-	193.08	Food
250.00	-	250.00	Food
900.00	900.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
75.00	-	75.00	Unknown

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Date	Check Number	Sport	Pay to	Description
05/28/14	3601	Football	Mike Holland	<i>None</i>
06/02/14	3605	Bbasketball	Sahira Garcia	laundry
06/10/14	3610	Gtrack	Laurel Murphy	coaching
06/10/14	3620	Cheerleading	Club's Choice	fundraising
06/10/14	3609	Btrack	Ann Holtz	banquet
06/10/14	3611	Gswim	Dave Gaer	record board
06/10/14	3617	Ggolf	Jay Groth	food/greens fees
06/10/14	3618	Cheerleading	Cara Rypka	supplies
06/17/14	3621	Btrack	Joe McQuerry	<i>None</i>
06/17/14	3622	Btrack	Cortez Nichols	Drake Relays
06/25/14	3623	Football	Mike Holland	team dinner
06/25/14	3625	Cheerleading	Kerry Williams	supplies
06/25/14	3624	Cheerleading	Cara Rypka	supplies
06/26/14	3626	Bbasketball	Drake Men's Basketball	camps
06/30/14	3627	Baseball	John Smith	<i>None</i>
07/01/14	3628	Softball	USSA Softball - MSC Scott Cahill Memorial	SB Club
07/01/14	3629	Baseball	Denny Donnelly	coupling
07/03/14	3630	Softball	Riley Fisher	coaching
07/07/14	3631	Gbasketball	Chris Cundiff	camps
07/14/14	3633	Softball	Plymouth Church	banquet
07/14/14	3634	Softball	Steve Loew	SB Club
07/15/14	3635	Baseball	Steve Snyder	coaching
07/15/14	3636	Baseball	Matt Langford	coaching
07/18/14	3639	Baseball	Decker Sporting Goods	jerseys
07/18/14	3639	Baseball	Decker Sporting Goods	hats
07/18/14	3639	Baseball	Decker Sporting Goods	hats
07/22/14	3646	Baseball	Ryan Fitzgerald	website
07/22/14	3643	Bsoccer	Soccer Connections	socks
07/22/14	3647	Baseball	Tony Biancalana	mound clay
07/22/14	3648	Baseball	Steve Snyder	lamination

Amount	Improper	Unsupported	Classification
125.00	125.00	-	Coaching/Instructor fee
50.00	-	50.00	Supplies
1,000.00	1,000.00	-	Coaching/Instructor fee
844.70	-	844.70	Fundraising
254.66	-	254.66	Banquet
208.76	-	208.76	Supplies
202.94	-	202.94	Food
14.21	-	14.21	Supplies
318.41	-	318.41	Unknown
89.00	-	89.00	Tournament
100.00	-	100.00	Food
24.46	-	24.46	Supplies
18.92	-	18.92	Supplies
500.00	-	500.00	Camp
863.90	-	863.90	Unknown
260.00	-	260.00	Tournament
67.38	-	67.38	Supplies
1,800.00	1,800.00	-	Coaching/Instructor fee
475.00	475.00	-	Coaching/Instructor fee
100.00	-	100.00	Banquet
2,030.00	2,030.00	-	Coaching/Instructor fee
2,500.00	2,500.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
624.00	-	624.00	Clothing
499.00	-	499.00	Clothing
400.00	-	400.00	Clothing
125.00	-	125.00	Web page
97.32	-	97.32	Clothing
59.76	-	59.76	Supplies
33.39	-	33.39	Supplies

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08/15/14	3653	Football	Bob Hoile	yard signs
08/15/14	3652	Ggolf	Ric Silvestrini	coaching
08/18/14	3654	Softball	Steve Loew	SB Club
08/22/14	3660	Bgolf	Waveland Golf Course	bags
08/22/14	3660	Bgolf	Waveland Golf Course	polo shirts
08/22/14	3655	Btrack	Jacob Heck	AAU meet
08/22/14	3656	Btrack	Montez Anderson	AAU meet
08/22/14	3659	Bgolf	Carpenter Uniform Co	shorts
08/22/14	3661	Baseball	John Smith	banners
08/28/14	3664	Baseball	Randi Ray Watson	banquet
08/28/14	3665	Gswim	Steve Teter	ink cartridge
08/29/14	3666	Gswim	Best Buy	computer
09/16/14	3667	Gswim	FastSigns	None
09/23/14	3670	Btrack	Joe McQuerry	None
09/23/14	3671	Softball	Kristina Cox	SB Club
09/25/14	3680	Gswim	Fly Graphic Style	clothing
09/26/14	3687	Softball	Veronica Payne	SB Club
09/26/14	3683	Softball	Jim Reese	SB Club
09/26/14	3685	Softball	Tosha Smith	SB Club
09/26/14	3682	Softball	Erin Mussett	SB Club
09/26/14	3684	Softball	Alex Chafa	SB Club
09/26/14	3686	Softball	Riley Fisher	SB Club
09/26/14	3681	Softball	Kristina Cox	SB Club
09/30/14	3691	Gswim	Action Accents	suits
09/30/14	3691	Gswim	Action Accents	caps
09/30/14	3691	Gswim	Action Accents	suits
10/01/14	3700	Baseball	Varsity Group	scoreboard
10/01/14	3694	Gswim	Ann Gaer	supplies
10/01/14	3695	Bgolf	Waveland Golf Course	polo shirts
10/01/14	3692	BCross Country	Kathy Schott	Heartland
10/01/14	3692	GCross Country	Kathy Schott	Heartland

Amount	Improper	Unsupported	Classification
61.20	-	61.20	Fundraising
250.00	250.00	-	Coaching/Instructor fee
4,845.00	4,845.00	-	Coaching/Instructor fee
1,080.00	-	1,080.00	Equipment
715.00	-	715.00	Clothing
250.00	250.00	-	Coaching/Instructor fee
250.00	250.00	-	Coaching/Instructor fee
175.50	-	175.50	Clothing
156.88	-	156.88	Promotional
2,333.68	-	2,333.68	Banquet
81.60	-	81.60	Supplies
399.99	-	399.99	Equipment
198.00	-	198.00	Unknown
92.52	-	92.52	Unknown
400.00	400.00	-	Coaching/Instructor fee
3,185.22	-	3,185.22	Clothing
500.00	500.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
400.00	400.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
4,403.00	-	4,403.00	Clothing
1,206.70	-	1,206.70	Camp
129.50	-	129.50	Clothing
13,795.00	-	13,795.00	Equipment
292.64	-	292.64	Supplies
247.00	-	247.00	Clothing
78.07	-	78.07	Unknown
78.07	-	78.07	Unknown

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Date	Check Number	Sport	Pay to	Description
10/01/14	3701	Baseball	Tony Biancalana	mound clay
10/01/14	3698	Football	Bob Hoile	yard signs
10/06/14	3702	Baseball	Decker Sporting Goods	jerseys
10/06/14	3706	BCross Country	City of Windsor Heights	banquet
10/08/14	3708	BCross Country	Charles Gabus	Griak
10/08/14	3708	BCross Country	Charles Gabus	Griak
10/28/14	3710	Volleyball	Connor Hughes	club
10/28/14	3711	Volleyball	Heidi Keefer	club
10/28/14	3713	BCross Country	Steve Brown	Griak
10/28/14	3712	Baseball	Integrity Printing	raffle tickets
10/28/14	3715	Gswim	Amy Johnson	supplies
10/28/14	3714	Gswim	Ann Gaer	supplies
10/28/14	3716	Gswim	Megan Claypool	printing
10/31/14	3718	Football	Donavon Rinehart	stats
10/31/14	3728&3729	Bswim	Jill Myers Geadelmann	materials/handbook
10/31/14	3720	Football	Mike Holland	banquet
10/31/14	3721	Bbasketball	Chris McMahon	meals
10/31/14	3719	Football	Tom Clay	food
11/16/14	3726	Gswim	Siobhan Harman	postage
11/16/14	3724	Gswim	Siobhan Harman	coaches gifts
11/16/14	3725	Gswim	Val Armstrong	Senior gifts
11/16/14	3727	Gswim	Siobhan Harman	Manager Gifts
11/18/14	3731	Btrack	Joe McQuerry	Coaches clothing
12/03/14	3735	Volleyball	North Central Region Volleyball	entry fee
12/03/14	3736	Volleyball	TNT Volleyball club	entry fee
12/10/14	3744	Gtrack	Hyvee	fundraising startup
12/10/14	3742	Gswim	Ann Michelson	printing GuideOne
01/03/15	3749	Volleyball	Andrea Ruddy	tourney
01/06/15	3769	Gswim	Jeff Cripin	StormRiders
01/06/15	3770	Bswim	Steve Teter	StormRiders
01/09/15	NP	Wrestling	None	return chk Russell

Amount	Improper	Unsupported	Classification
63.35	-	63.35	Supplies
30.00	-	30.00	Fundraising
945.00	-	945.00	Clothing
166.75	-	166.75	Banquet
316.98	-	316.98	Transpotation
316.73	-	316.73	Transpotation
1,950.00	1,950.00	-	Coaching/Instructor fee
1,500.00	1,500.00	-	Coaching/Instructor fee
1,059.47	-	1,059.47	Unknown
262.00	-	262.00	Fundraising
228.65	-	228.65	Supplies
153.27	-	153.27	Supplies
149.00	-	149.00	Supplies
300.00	-	300.00	Supplies
174.51	-	174.51	Supplies
120.00	-	120.00	Banquet
62.26	-	62.26	Food
60.00	-	60.00	Food
40.18	-	40.18	Postage
616.25	616.25	-	Gifts
400.00	400.00	-	Gifts
127.20	127.20	-	Gifts
80.00	-	80.00	Clothing
1,435.00	-	1,435.00	Registration
100.00	-	100.00	Registration
150.00	-	150.00	Fundraising
55.65	-	55.65	Supplies
630.00	-	630.00	Registration
2,010.00	-	2,010.00	Tournament
2,010.00	-	2,010.00	Tournament
23.03	-	23.03	Miscellaneous

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Date	Check Number	Sport	Pay to	Description
02/01/15	3787	Softball	Stephen Loew	Jr rider tourneys
02/01/15	3791	Gbasketball	Rails Booster Club	Jr rider tourneys
02/01/15	3782	Bswim	Windsor Heights Community Ctr	rental fee
02/10/15	3816	Softball	Stephen Loew	Jr rider tourneys
02/10/15	3810	Volleyball	Rebecca Mills	15U
02/10/15	3804	Volleyball	Kaitlyn Allen	16-1
02/10/15	3811	Volleyball	Scarlett Howerter	16-2
02/10/15	3814	Volleyball	Tim Lane	12B
02/10/15	3802	Volleyball	Heidi Keefer	None
02/10/15	3822	Softball	Stephen Loew	Jr rider tourneys
02/10/15	3808	Volleyball	Katie Halsch	13U
02/10/15	3806	Volleyball	Kalifornia Gray	14-1
02/10/15	3807	Volleyball	Katie Burnette	14-2
02/10/15	3809	Volleyball	Mark Steinbach	11U
02/10/15	3794	Volleyball	Andrea Ruddy	None
02/11/15	3817	Bswim	None - (Rider Club)	for membership/sales
02/12/15	3792	Baseball	Rush Nigut	batting tees
02/20/15	3827	Bswim	Jill Geadelmann	Var coach gift
02/20/15	3824	Bswim	Katie Gillette	mgr gift
02/20/15	3827	Bswim	Jill Geadelmann	JV Asst coach gift
03/02/15	3834	Bswim	None - (Steve Teter)	Steve Teter
03/02/15	3835	Bswim	None - (Jeff Crispin)	Jeff Crispin
03/04/15	NP	Bswim	Rider Shop	unk Tracy wrote
03/11/15	3836	Bswim	Jill Myers Geadelmann	asst coach gift
04/16/15	3856	Softball	tournaments	Stephen Loew
04/16/15	3875	Softball	aaa018324-ab01	Decker
04/16/15	3853	Baseball	spring league umpires	Riders Club
04/16/15	3849	Cheerleading	end of season banquet	Noah's
04/16/15	3852	Gtrack	Patrick Lewis	ISU track meet
04/16/15	3844	Bbasketball	Elizabeth Bering	worker
04/16/15	3855	Bbasketball	Sarah Grimm	worker

Amount	Improper	Unsupported	Classification
4,685.00	-	4,685.00	Tournament
370.00	-	370.00	Tournament
302.00	-	302.00	Rent
2,386.00	-	2,386.00	Tournament
1,400.00	1,400.00	-	Coaching/Instructor fee
900.00	900.00	-	Coaching/Instructor fee
900.00	900.00	-	Coaching/Instructor fee
900.00	900.00	-	Coaching/Instructor fee
450.00	450.00	-	Coaching/Instructor fee
330.00	-	330.00	Tournament
1,400.00	1,400.00	-	Coaching/Instructor fee
900.00	900.00	-	Coaching/Instructor fee
900.00	900.00	-	Coaching/Instructor fee
900.00	900.00	-	Coaching/Instructor fee
450.00	450.00	-	Coaching/Instructor fee
60.00	-	60.00	Tournament
594.00	-	594.00	Equipment
200.00	200.00	-	Gifts
150.00	150.00	-	Gifts
100.00	100.00	-	Gifts
1,205.00	-	1,205.00	Unknown
1,200.00	-	1,200.00	Unknown
40.00	-	40.00	Miscellaneous
100.00	100.00	-	Gifts
2,560.00	-	2,560.00	Tournament
1,055.00	-	1,055.00	Unknown
200.00	-	200.00	Unknown
185.25	-	185.25	Banquet
125.00	-	125.00	Tournament
100.00	100.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee

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04/17/15	3859	Softball	<i>None - (Don Ballard)</i>	Don Ballard
04/17/15	3864	Softball	<i>None - (Veronica Payne)</i>	Veronica Payne
04/17/15	3860	Softball	<i>None - (Tosha Smith)</i>	Tosha Smith
04/17/15	3861	Softball	<i>None - (Ellen Ballard)</i>	Ellen Ballard
04/17/15	3863	Softball	<i>None - (Morgan Reid)</i>	Morgan Reid
04/17/15	3865	Softball	<i>None - (Haylie Miller)</i>	Haylie Miller
04/17/15	3862	Softball	<i>None - (Kristina Cox)</i>	Kristina Cox
04/22/15	3842	Ggolf	BIG	clothing
04/22/15	3843	Cheerleading	Cara Rypka	pizza
04/24/15	367	Baseball	spring league baseball fees	Bill Watson
04/24/15	3875	Baseball	aano10222 aj01	Decker
04/27/15	NP	Softball	<i>None</i>	Acct closed Crawford Thomas
04/30/15	3869	Softball	tournaments	Stephen Loew
04/30/15	3876	Ggolf	Jay Groth	food
05/06/15	3882	Baseball	tax on Pcard fan	Roosevelt
05/14/15	3890	Gtrack	Plymouth Church	room rental fee
05/14/15	3876	Ggolf	Jay Groth	misc
05/17/15	3868	Softball	<i>None - (Van Ginkel's)</i>	unk Tracy wrote
05/18/15	3886	Baseball	Big Impact Group	Shirts
05/18/15	3893	Baseball	Tony Biancalana	facility fans
05/20/15	3872	Baseball	Beeline Blue	banner
05/20/15	3872	Baseball	Beeline Blue	banner
05/21/15	3891	Bsoccer	Sam Holmes	shirts
05/21/15	3892	Bswim	Steve Teter	ink
05/21/15	3888	Ggolf	Jay Groth	green fees
05/21/15	3876	Ggolf	<i>None - (Jay Groth)</i>	socks
05/27/15	3871	Baseball	Denny Donnelly	website
05/30/15	3874	Baseball	Beeline Blue	banner
05/30/15	3878	Bswim	<i>None - (Steve Teter)</i>	ink
06/10/15	3881	Baseball	David Lowe	unk
06/10/15	3887	Bsoccer	Fan Cloth	clothes resale

Amount	Improper	Unsupported	Classification
750.00	-	750.00	Unknown
750.00	-	750.00	Unknown
500.00	-	500.00	Unknown
500.00	-	500.00	Unknown
500.00	-	500.00	Unknown
500.00	-	500.00	Unknown
750.00	750.00	-	Unknown
824.71	-	824.71	Clothing
94.02	-	94.02	Food
384.00	-	384.00	League
113.00	-	113.00	Unknown
48.03	-	48.03	Miscellaneous
985.00	-	985.00	Tournament
60.35	-	60.35	Food
24.00	-	24.00	Unknown
100.00	-	100.00	Banquet
20.70	-	20.70	Miscellaneous
700.00	-	700.00	Miscellaneous
1,131.71	-	1,131.71	Clothing
158.48	-	158.48	Equipment
1,192.00	-	1,192.00	Promotional
197.00	-	197.00	Promotional
543.15	-	543.15	Clothing
78.98	-	78.98	Supplies
58.49	-	58.49	Equipment
7.99	-	7.99	Clothing
125.00	-	125.00	Web page
596.00	-	596.00	Promotional
78.98	-	78.98	Supplies
1,250.00	-	1,250.00	Individual
820.00	-	820.00	Fundraising

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06/10/15	3894	Baseball	True Pitch	clay
06/10/15	3888	Ggolf	Jay Groth	drinks and range
06/10/15	3893	Baseball	Tony Biancalana	clay
06/10/15	3889	Ggolf	Rick Silvestrini	gift for team mom
06/15/15	3901	Gsoccer	Jason Vermeer	banquet room
06/18/15	NP	Baseball	BIG	hats
06/18/15	NP	Baseball	BIG	1/4 zip
06/25/15	3904	Cheerleading	senior rings	2AU
06/25/15	3909	Baseball	VanGinkels	baseball pants
06/25/15	3908	Cheerleading	Andrew Kahl	refund Madeline Kahl
06/25/15	3907	Softball	Steve Loew	announcing games
07/08/15	3910	Baseball	<i>None - (David Lowe)</i>	David Lowe
07/13/15	3930	Softball	Steve Loew	fall jr club tourneys
07/17/15	3913	Baseball	Randi Ray	senior night expenses
07/17/15	3912	Wrestling	ref werstling camp	Wendy Klinge
07/28/15	3937	Wrestling	ref werstling camp	Wendy Klinge
08/14/15	3949	Softball	tourneys	Steve Loew
08/17/15	3948	Football	Tony Nelson	officials for scrimmage
08/25/15	3946	Baseball	Tom or Ann Holtz	team expenses
09/17/15	3965	Baseball	Chris Miller	pizza
09/18/15	3964	Softball	Stephen Loew	tourney fees
09/23/15	3975	Football	Phil Troge	coach
09/23/15	3976	Football	Wes McPhee	coach
09/23/15	3977	Football	Gene Hildreth	coach
09/24/15	NP	Softball	<i>None</i>	returned dep-ACCT Closed
09/24/15	NP	Softball	<i>None</i>	returned dep fee
10/05/15	3981	Cheerleading	Cara Rypka	postage&\$tree
10/13/15	3978	Softball	Kristina Cox	coaches 14U
10/14/15	3979	Softball	Don Ballard	coach 16 U
10/14/15	4014	Softball	Tosha Smith	coach
10/14/15	4017	Softball	Veronica Payne	coach

Amount	Improper	Unsupported	Classification
637.50	-	637.50	Supplies
61.86	-	61.86	Supplies
52.28	-	52.28	Supplies
40.00	40.00	-	Gifts
100.00	-	100.00	Banquet
1,951.27	-	1,951.27	Clothing
378.63	-	378.63	Supplies
780.00	-	780.00	Miscellaneous
450.00	-	450.00	Clothing
125.00	-	125.00	Refund
250.00	250.00	-	Coaching/Instructor fee
1,250.00	-	1,250.00	Unknown
3,615.00	-	3,615.00	Tournament
162.80	-	162.80	Banquet
100.00	-	100.00	Camp
50.00	-	50.00	Camp
4,730.00	-	4,730.00	Tournament
140.00	140.00	-	Coaching/Instructor fee
298.78	-	298.78	Supplies
74.20	-	74.20	Food
5,050.00	-	5,050.00	Registration
2,310.00	2,310.00	-	Coaching/Instructor fee
1,190.00	1,190.00	-	Coaching/Instructor fee
1,190.00	1,190.00	-	Coaching/Instructor fee
150.00	-	150.00	Miscellaneous
8.03	-	8.03	Miscellaneous
36.03	-	36.03	Postage
600.00	600.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
350.00	350.00	-	Coaching/Instructor fee

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10/14/15	4016	Softball	Erin Mussett	coach
10/26/15	NP	Volleyball	<i>None</i>	<i>None</i>
10/27/15	4006	Softball	<i>None - (Roosevelt High School)</i>	PCARD True Pitch 7-9-14
10/27/15	4008	BCross Country	Tabitha Toland	help@Heartland
10/27/15	4009	BCross Country	Kaitlin Younker	help@Heartland
10/27/15	4011	Gcross Country	Kevin Hughes	help@Heartland
10/27/15	4012	Gcross Country	Blaine Wessels	help@Heartland
10/27/15	4010	Gcross Country	Ben Spurgeon	help@Heartland
10/27/15	4010	BCross Country	Ben Spurgeon	help@Heartland
10/30/15	4007	Gswim	Amy Johnson	FABRIC
10/30/15	4005	Gswim	Jennifer Easler	senior night
11/02/15	4003	Football	Donavan Rinehart	stats
11/03/15	4004	Football	Mike Holland	manager gifts
11/10/15	4028	Volleyball	Heartland Flagpoles	players gifts
11/17/15	NP	Cheerleading	PAY ROOSEVELT	GTM
11/17/15	4040	Gswim	Siobhan Harman	coachinggifts&cards
11/17/15	NP	Cheerleading	PAY ROOSEVELT FROM 14-16	<i>None</i>
11/17/15	4029	Gtrack	Hyvee	fundraising
11/17/15	4040	Gswim	Siobhan Harman	invitations
11/17/15	4042	Gswim	2AUnlimited	senior gifts
11/17/15	4040	Gswim	Siobhan Harman	mrgifts&cards
11/18/15	4033	Volleyball	Heidi Keefer	10th grade coach
11/18/15	4049	Btrack	VanGinkels	names on chairs
11/18/15	4030	Volleyball	Brandon Bader	9th asst coach
11/18/15	4035	Football	Phil Troge	running camps
12/10/15	4111	Bswim	<i>None - (Kevin Hughes)</i>	fees A&D Shay
12/16/15	4060	Wrestling	Sean Davis	coach Kids club
12/16/15	4059	Baseball	<i>None</i>	PCARD field stuff
12/18/15	4062	Gbasketball	Taren Flug	refund shorts not received
01/04/16	4081	BCross Country	Debra Prentice	banquet
01/04/16	4081	Gcross Country	Debra Prentice	banquet

Amount	Improper	Unsupported	Classification
500.00	500.00	-	Coaching/Instructor fee
57.69	-	57.69	Unknown
142.50	-	142.50	Equipment
35.00	-	35.00	Unknown
35.00	-	35.00	Unknown
35.00	-	35.00	Unknown
35.00	-	35.00	Unknown
17.50	-	17.50	Unknown
17.50	-	17.50	Unknown
140.00	-	140.00	Supplies
41.42	-	41.42	Banquet
350.00	-	350.00	Supplies
93.16	93.16	-	Gifts
525.00	525.00	-	Gifts
2,969.00	-	2,969.00	Unknown
1,050.00	1,050.00	-	Coaching/Instructor fee
256.00	-	256.00	Unknown
150.00	-	150.00	Fundraising
42.14	-	42.14	Miscellaneous
450.00	450.00	-	Gifts
133.56	133.56	-	Gifts
600.00	600.00	-	Coaching/Instructor fee
286.00	-	286.00	Clothing
1,000.00	1,000.00	-	Coaching/Instructor fee
300.00	300.00	-	Coaching/Instructor fee
20.00	-	20.00	Unknown
250.00	250.00	-	Coaching/Instructor fee
120.00	-	120.00	Equipment
28.00	-	28.00	Refund
5.00	-	5.00	Banquet
5.00	-	5.00	Banquet

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Date	Check Number	Sport	Pay to	Description
01/06/16	4088	Gswim	VanGinkels	shirts
01/06/16	4080	Gbasketball	Brent Wooters	supplies
01/06/16	4079	Gtrack	Chay Williams	reimbursement
01/07/16	NP	Wrestling	<i>None</i>	NSF check John Hawkins
01/12/16	4067	Volleyball	John Steinbach	pay
01/12/16	4068	Volleyball	Colby Lindsey	pay
01/12/16	4070	Volleyball	Alyssa Bolger	pay
01/12/16	4074	Volleyball	Rebecca Mills	pay
01/12/16	4075	Volleyball	Heidi Keefer	pay
01/12/16	4077	Volleyball	Steph Zenti	adult supervisor fee
01/12/16	4069	Volleyball	Katie Halsch	pay
01/12/16	4071	Volleyball	Brandon Bader	pay
01/12/16	4072	Volleyball	Mark Steinbach	pay
01/12/16	4073	Volleyball	Kalifornia Gray	pay
01/12/16	4076	Volleyball	Andrea Ruddy	pay
01/29/16	NP	Baseball	<i>None</i>	to softball for concession at fundraiser
02/08/16	4098	BCross Country	Matt Schmidt	tshirts sizes not available
02/15/16	4110	Bswim	Jackie Romp	gifts
02/16/16	4109	Bbasketball	Heather Adams	senior night expenses
02/19/16	4103	Baseball	Iowa High School Baseball Coaches Assoc	clinic and clinics for 3 coaches
02/25/16	4113	Cheerleading	Wear UR Spirit	PCARD-SHIRTS
02/29/16	4116	Bswim	Lisa Turner	state and banquet exp
02/29/16	4117	Softball	Mike Bell	refund
03/02/16	4115	Gswim	Janet Donnelly	gift of Tom Sullivan
03/09/16	4123	Bswim	Jackie Romp	senior night exp and gifts
03/09/16	4151	Bswim	Van Ginkels	blankets and TS
03/09/16	4125	Bswim	Lisa Turner	flowers
03/15/16	4156	Baseball	Chris Miller	j bands
03/22/16	4153	Softball	Erin Mussett	umpire fees

Amount	Improper	Unsupported	Classification
102.00	-	102.00	Clothing
37.69	-	37.69	Supplies
17.40	-	17.40	Unknown
148.03	-	148.03	Miscellaneous
1,400.00	1,400.00	-	Coaching/Instructor fee
1,400.00	1,400.00	-	Coaching/Instructor fee
1,400.00	1,400.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
48.00	48.00	-	Coaching/Instructor fee
1,400.00	1,400.00	-	Coaching/Instructor fee
1,400.00	1,400.00	-	Coaching/Instructor fee
1,400.00	1,400.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
750.00	-	750.00	Fundraising
20.00	-	20.00	Clothing
410.00	410.00	-	Gifts
109.89	-	109.89	Banquet
315.00	-	315.00	Camp
720.00	-	720.00	Clothing
727.00	-	727.00	Banquet
280.00	-	280.00	Refund
75.00	75.00	-	Gifts
1,830.36	-	1,830.36	Banquet
387.75	-	387.75	Clothing
127.20	-	127.20	Banquet
681.69	-	681.69	Equipment
630.00	-	630.00	Tournament

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Date	Check Number	Sport	Pay to	Description
03/22/16	4161	Bswim	Russell's Trophies	lettering
04/01/16	4157	Baseball	Chris Miller	supplies
04/06/16	4159	Ggolf	Jay Groth	treats
04/12/16	4167	Gtrack	<i>None - (Premier Marketing Group)</i>	resale
04/12/16	NP	Baseball	Des Moines Public Schools	rent for tourney
04/12/16	4168	Cheerleading	UR Spirit	ts for powder puff
04/14/16	4159	Ggolf	Jay Groth	treats
04/18/16	4158	Cheerleading	Ernest George	banq exp
04/20/16	4129	Softball	Kristina Cox	coach
04/26/16	NP	Ggolf	BIG	coaches shirt 2015
04/28/16	4127	Softball	Veronica Payne	14u coach
04/28/16	4174	Softball	Tosha Smith	18u coach
04/28/16	4131	Gtrack	Bri Berryhill	accessories
04/28/16	4175	Softball	Don Ballard	16u coach
04/28/16	4128	Softball	Erin Mussett	12u coach
04/28/16	4126	Softball	Steve Loew	16u coach
04/29/16	4134	Ggolf	Jay Groth	treats
05/03/16	4133	Baseball	Decker	rosin bags
05/06/16	4133	Baseball	Decker	hats
05/06/16	NP	Wrestling	Papa Johns	pizza for tourney
05/06/16	4133	Baseball	Decker	cleat cleaner
05/06/16	4133	Baseball	decker	base plugs
05/06/16	4133	Baseball	Decker	wristbandplaybook
05/09/16	4138	Baseball	Riders Club	game umpires
05/11/16	NP	Bsoccer	Soccer Connections	coaches attire
05/11/16	NP	Baseball	VanWall	field drag
05/11/16	NP	Btrack	VanWall	Gator
05/11/16	NP	Baseball	VanWall	Gator
05/11/16	NP	Football	VanWall	Gator
05/23/16	4147	Softball	Megan Claypool	banners
05/23/16	NP	Gsoccer	Competitive Edge	tshirts

Amount	Improper	Unsupported	Classification
18.50	-	18.50	Supplies
703.00	-	703.00	Supplies
8.02	-	8.02	Food
2,683.00	-	2,683.00	Unknown
767.25	-	767.25	Rent
165.00	-	165.00	Clothing
12.31	-	12.31	Food
292.84	-	292.84	Banquet
1,100.00	1,100.00	-	Coaching/Instructor fee
38.00	-	38.00	Clothing
500.00	500.00	-	Coaching/Instructor fee
500.00	500.00	-	Coaching/Instructor fee
25.44	-	25.44	Supplies
500.00	500.00	-	Coaching/Instructor fee
300.00	300.00	-	Coaching/Instructor fee
100.00	100.00	-	Coaching/Instructor fee
8.19	-	8.19	Food
33.00	-	33.00	Equipment
2,586.00	-	2,586.00	Clothing
151.98	-	151.98	Food
53.00	-	53.00	Equipment
44.00	-	44.00	Equipment
35.50	-	35.50	Supplies
580.00	580.00	-	Coaching/Instructor fee
400.98	-	400.98	Clothing
128.79	-	128.79	Equipment
41.69	-	41.69	Equipment
41.47	-	41.47	Equipment
41.47	-	41.47	Equipment
1,219.51	-	1,219.51	Promotional
434.50	-	434.50	Clothing

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Date	Check Number	Sport	Pay to	Description
05/23/16	NP	Baseball	Scott Anshutz	clay
05/24/16	NP	Tennis	Tracy Wheeler	season snacks
05/24/16	NP	Bswim	DMPS Community Ed	recertification for lifeguard for Havinghurst, Crispin, Mcdonough
05/26/16	4146	Ggolf	Jay Groth	treats
05/27/16	NP	Tennis	Waveland Golf Course	banquet
05/31/16	NP	Baseball	Riders Club	banners
06/07/16	NP	Baseball	Decker	tee
06/07/16	4147	Softball	Megan Claypool	banners
06/07/16	4148	Bsoccer	Bruce Heston	banquet
06/07/16	NP	Gsoccer	Boesens	flowers senior night
06/07/16	NP	Bsoccer	Boesens	flowers senior night
06/20/16	NP	Softball	Kaitlyn Williams	coach
Total				

NP - Not provided by District.

Auditor's notations are in italics.


Amount	Improper	Unsupported	Classification
73.52	-	73.52	Supplies
222.11	-	222.11	Food
210.00	-	210.00	Miscellaneous
20.67	-	20.67	Food
904.46	-	904.46	Banquet
595.00	-	595.00	Promotional
512.00	-	512.00	Clothing
499.25	-	499.25	Promotional
285.72	-	285.72	Banquet
45.00	-	45.00	Banquet
24.00	-	24.00	Banquet
1,000.00	1,000.00	-	Coaching/Instructor fee
\$ 634,590.61	330,926.23	303,664.38	

Report on Special Investigation of the
Roosevelt High School Girls' Basketball Program within the
Des Moines Independent Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Matthew C. Hickenbottom, Senior Auditor
Ryan P. Swanson, CPA, Staff Auditor
Emma L. McGrane, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
Roosevelt High School Girls' Basketball Program within the
Des Moines Independent Community School District

Copy of Fundraiser Information Form

**Athletic/Activity/Clubs and Organizations
Fundraiser Approval Form**

Athletic/Activity/Club/Organization: _____ Today's Date: _____

Contact Person: _____

Phone Number: _____ Email Address: _____@dmschools.org

Description of Fundraiser (What will the money be used for?):

Begin Date of Fundraiser: _____ End Date of Fundraiser: _____

Fundraiser will take place: ☐ On Campus ☐ Off Campus ☐ Both

Will the Product be purchased outright? ☐ Yes ☐ No

If No, Please provide the following information:

Vendor Name: _____

Vendor Mailing Address: _____

Vendor Phone Number: _____ Vendor Email Address: _____

This form must be completed and returned to the Office of the Activities Administrator, 14 days prior to the event start.

All money raised MUST be deposited in your Athletic/Activities/Club/Organization account the next business day. **NEVER** leave money sitting in your desk or your room.

I have read and agree to the above statement:

(Signature) (Print)

Office Use Only

☐ Approved ☐ Not Approved ☐ Approved with Vendor Contract Only

Signature: _____

Mr. Todd Gordon, Activities Administrator

Report on Special Investigation of the
Roosevelt High School Girls' Basketball Program within the
Des Moines Independent Community School District

Copy of Fundraiser Information Form

Instructions

Club/Organization: Please provide club/organization name

Date: Write the date this Fundraiser Approval Form is being completed

Contact Person: Provide the name of the person responsible for this fundraiser

Phone Number: Provide the phone number for the person responsible for this fundraiser

Email Address: Provide the email address for the person responsible for this fundraiser

Description of fundraiser: Provide complete, detailed description of fundraiser and what the money will be used for.

Begin Date of Fundraiser: Provide date the fundraiser will begin

End Date of Fundraiser: Provide date the fundraiser will end

Fundraiser will take place: Choose which option applies

Will the product be purchased outright: Purchasing a product outright means the club will be using their un-restricted funds to purchase the product to sell. Order forms will not be used. If the answer to this question is no, please answer the next four (4) questions.

Vendor Name: This information is necessary if orders will be taken, money collected, and then product will be ordered. Provide the name of the vendor you are purchasing the product from.

Vendor Mailing Address: Provide vendor address

Vendor Phone Number: Provide vendor phone number

Vendor Email Address: Provide vendor email address

This form must be completed and returned to the Office of Activities Administrator, 14 days prior to the event start.

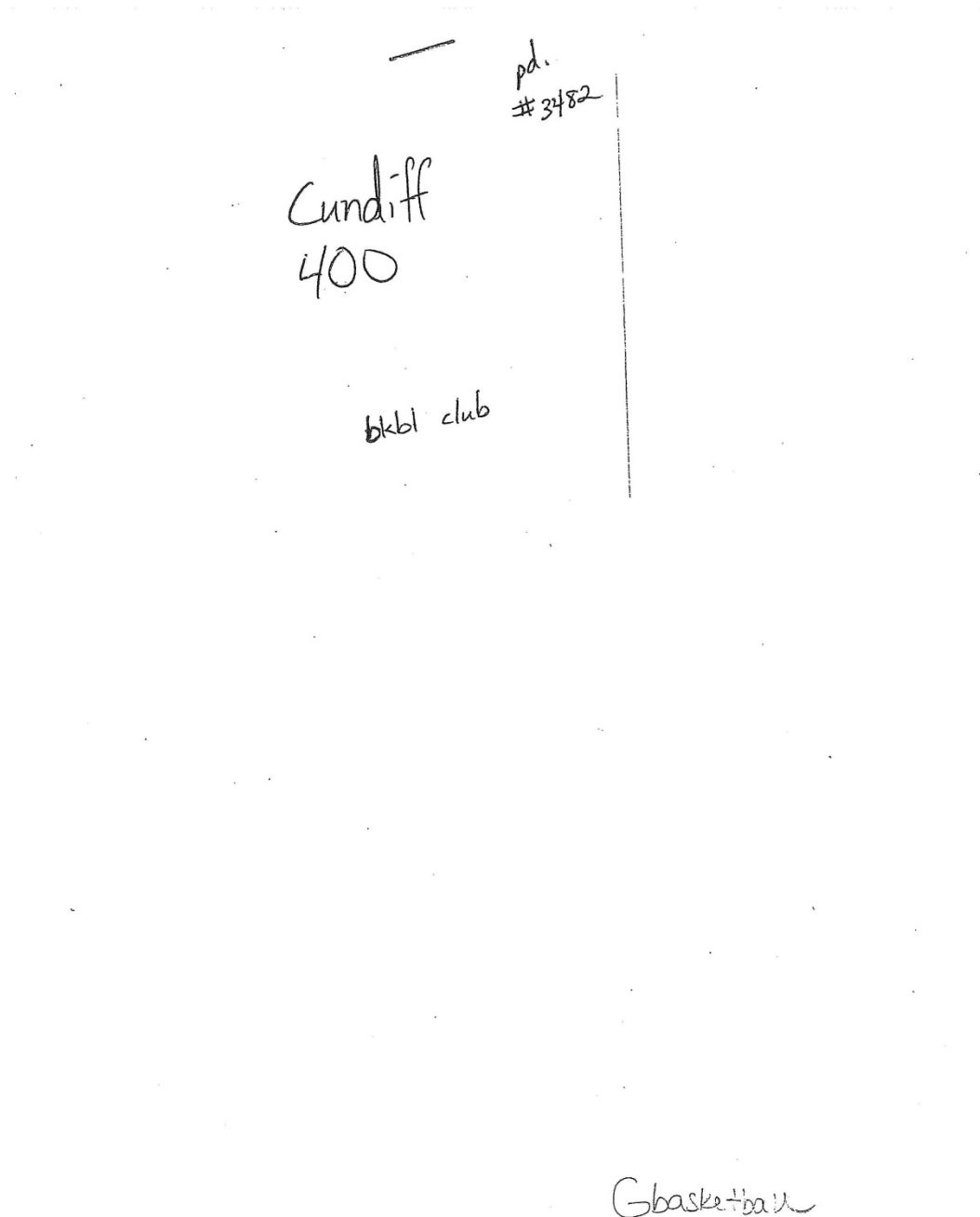
All money raised MUST be deposited in your Athletic/Activities/Club/Organization account the next business day. **NEVER** leave money sitting in your desk or your room.

Signature and printed name of person completing the form is necessary for form to be processed.

Appendix 2

Report on Special Investigation of the Roosevelt High School Girls' Basketball Program within the Des Moines Independent Community School District

Copies of Sample Supporting Documentation



Report on Special Investigation of the
Roosevelt High School Girls' Basketball Program within the
Des Moines Independent Community School District

Copies of Sample Supporting Documentation

Holland
77⁶⁵
+ \$300

pd. 8/15/13
#3373

Football

Report on Special Investigation of the
Roosevelt High School Girls' Basketball Program within the
Des Moines Independent Community School District

Copies of Sample Supporting Documentation

2016 Rider Club Volleyball – Coaches Pay (checks needed)

- \$1,400 H 4007 x Mar stant
- \$1,400 H 4008 x Mar stant
\$1,400 H 4009 x Jan sta
- \$1,400 H 4070 x Feb sta
- \$1,400 H 4071 x Jan sta
- \$1,400 H 4072 x Jan sta
- \$500 H 4073 x Feb sta
- \$500 H 4074 x Feb sta
- \$500 H 4075 x Feb sta
- \$500 ~~H 4076~~ H 4076 x Feb sta
- \$48 (Adult supervisor fee) H 4077 x Jan sta

Volleyball

✓
for 1/12/16

M. S. Hall
1/12/16

Report on Special Investigation of the
Roosevelt High School Girls' Basketball Program within the
Des Moines Independent Community School District

Copies of Sample Supporting Documentation

Page 1 of 1

Owens, Troy

From:
Sent: Wednesday, August 09, 2006 3:34 PM
To: Owens, Troy
Subject: FW:

Troy,

Can you have a check to sent out to his address below.

\$1000 for training done last year

██████████
Urbandale, IA 50323

Thanks

pd.
8/10/06