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NEWS RELEASE

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FOR RELEASE December 12, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of the Collins-Maxwell Community School District (District) for the period July 1, 2015 through June 30, 2018. The special investigation was requested by District officials as a result of concerns regarding the District's former Middle School/High School Principal, Jordan Nelson's, use of a District procurement card. Mr. Nelson resigned from the District on June 25, 2018.

Mosiman reported the special investigation identified \$14,858.43 of improper and unsupported disbursements and undeposited collections. Of this amount, \$8,779.62 is related to Mr. Nelson and the remaining \$6,078.81 is a result of actions taken by other District employees.

The \$2,416.49 of improper disbursements identified includes \$1,248.82 of personal purchases made with a District procurement card issued to Mr. Nelson and \$1,167.67 of improper purchases made with other District procurement cards.

The \$1,325.44 of unsupported disbursements identified includes purchases made with District procurement cards at various vendors for which the District could not locate supporting documentation. As a result, Mosiman reported it was not possible to determine if these purchases were for District operations or personal in nature.

The \$11,116.50 of undeposited collections consists of a \$7,500.00 longevity bonus not repaid by Mr. Nelson in accordance with his employment contract, lunches improperly provided to District employees at no cost, and \$129.00 of undeposited gate admission receipts. Mosiman also reported because sufficient records were not maintained, it was not possible to determine if any additional collections were not properly deposited.

The report includes recommendations to strengthen the District's internal controls, such as ensuring all disbursements are properly supported, ensuring and documenting the public purpose served for certain disbursements, and developing policies and procedures for activity gate collections and use of promotional merchandise credits.

Copies of the report have been filed with the Story County Sheriff's Office, the Iowa Division of Criminal Investigation, the Story County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at: <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
COLLINS-MAXWELL COMMUNITY SCHOOL DISTRICT
FOR THE PERIOD
JULY 1, 2015 THROUGH JUNE 30, 2018**

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Auditor of State's Report

To the Board of Education of the
Collins-Maxwell Community School District:

At the request of District officials as a result of concerns regarding the improper use of a District procurement card, we conducted a special investigation of the Collins-Maxwell Community School District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period July 1, 2015 through June 30, 2018. Based on discussions with District officials and personnel and a review of relevant information, we performed the following procedures:


- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined the District's procurement card statements to determine if purchases were appropriate and to ensure all payments posted to the accounts were made with District Funds. Also, for certain purchases, we examined related documentation to determine propriety.
- (3) Examined travel reimbursements to Jordan Nelson, the former Middle School/High School Principal, to determine if payments were appropriate and supported by adequate documentation.
- (4) Examined activity gate deposit sheets to determine if tickets issued reconciled to collections deposited and reviewed the District's activity calendar to determine if all deposit sheets were available for testing.
- (5) Obtained an understanding of the Under Armour promotion credit program and Mr. Nelson's job duties related to its operations for the District to determine if purchases were properly recorded in District's accounts.
- (6) Examined Mr. Nelson's employment contract and compared contract terms to the District's financial records to determine compliance with all terms.
- (7) Interviewed District officials and personnel to determine the propriety of certain disbursements and reimbursements.
- (8) Examined school lunch program accounts for non-kitchen staff to determine if free adult meals provided and interviewed District officials to determine propriety.
- (9) Reviewed written questions prepared by the Superintendent for Mr. Nelson regarding the use of his procurement card and Mr. Nelson's responses to compare the responses to supporting documentation.

These procedures identified \$14,858.43 of improper and unsupported disbursements and undeposited collections. Because sufficient records were not maintained, it was not possible to determine if additional collections were not properly deposited. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A and B** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Collins-Maxwell 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 Story County Sheriff's Office, the Iowa Division of Criminal Investigation, the Story County Attorney's Office, and the Attorney General's Office.

We would like to acknowledge the assistance extended to us by officials of the Collins-Maxwell Community School District during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

October 18, 2018

Collins-Maxwell Community School District
Investigative Summary

Background Information

The Collins-Maxwell Community School District (District) serves approximately 400 kindergarten through 12th grade students in Story, Polk, and Jasper Counties. The District includes an elementary school located in Collins and a middle school/high school in Maxwell. The District is governed by a 5 member Board of Directors (Board) which meets the second Thursday of each month. Each member is elected to a 4-year term on a nonpartisan basis.

Jordan Nelson began employment with the District on August 1, 2015 as the Middle School/High School Principal. He was named to be the District's Superintendent effective with the 2018/2019 academic year; however, he resigned from the District prior to assuming the duties of Superintendent. His resignation was effective June 25, 2018. As the Principal, Mr. Nelson was responsible for the operations of the Middle School/High School, including supervising methods of teaching and administration in effect in the school buildings. He was also responsible for developing and evaluating effective curriculum. He administered and enforced student welfare and conduct. He was responsible for the implementation and observation of all Board policies in the buildings and reported to the Superintendent.

District disbursements are to be made by check or with the District's procurement cards. Teachers, administrators, and maintenance staff members are assigned individual procurement cards which are to be used for making purchases on behalf of the District. In accordance with policies established by the District, a purchase order is to be prepared by the purchaser and approved by the Business Office prior to each purchase made with a procurement card. The purchase orders and related receipts are to be submitted to the District's Business Office after the purchases are made. The District's procurement card vendor is Bank of Montreal.

Mr. Nelson was assigned a procurement card and allowed to make purchases on behalf of the District. He was responsible for maintaining all receipts corresponding to purchases made with the District procurement card assigned to him and for ensuring all purchases were for District operations.

According to District staff we spoke with, Mr. Nelson made a number of procurement card purchases that were either unsupported or of a personal nature. He also used another employee's procurement card to make purchases.

In March 2018, Mr. Nelson used his District procurement card to pay for a personal hotel charge. Shortly after this charge, he informed the District employee responsible for reviewing procurement card purchases of the charge. District staff reported he was told he needed to change the charge to his personal credit card account and have it removed from the District's credit card account. Despite multiple requests throughout April and May by District staff to Mr. Nelson to move the charge to a personal credit card account, he did not move the charge.

When asked by District staff why the charge had not been corrected, Mr. Nelson reported he had been unable to reach an employee at the hotel who was able to transfer the charge for him. On May 3, 2018, Mr. Nelson reported to the District Business Manager something had happened to his personal checking account. On May 8, 2018, Mr. Nelson reported to the Business Manager that his personal bank account had been hacked and was frozen. He stated he would pay for the hotel bill after the next payroll on May 16, 2018. On May 16, 2018, no payment was made for the hotel bill. However, on May 21, 2018, District staff obtained a form from the hotel to correct the charge and provided it to Mr. Nelson. Because the charge was not paid, Mr. Nelson's District procurement card account was frozen by the procurement card vendor on May 21, 2018 as a result of its delinquent balance. On June 4, 2018, Mr. Nelson reimbursed the District the hotel charge. On June 11, 2018, the District paid the hotel charge.

Sometime during the week of May 16, 2018, Mr. Nelson asked the Business Manager about getting an advance on his June 2018 payroll. According to Mr. Nelson, he needed this advance because his bank account was frozen. It was later determined his bank account was never frozen, rather only his wife's debt card was frozen pending a new card being sent to her. The Business Manager would need to obtain the Superintendent's approval which was not received and no advance was allowed.

On June 1, 2018, the Business Manager, Lisa Waddell, the Superintendent, Ottie Maxey, and the School Board President, Marcus Fricke met to discuss concerns over Mr. Nelson's procurement card purchases. These concerns were addressed with Mr. Nelson during a meeting with the Superintendent and School Board President on June 11, 2018. After the initial meeting, on June 14, 2018, the Superintendent prepared additional written questions regarding Mr. Nelson's use of the District's procurement card which he provided to Mr. Nelson. Mr. Nelson responded to the questions in writing. The written responses provided by Mr. Nelson included admissions of using the District procurement card for personal purposes. On June 15, 2018, the Business Manager reported these concerns to the Auditor of State.

Following a closed session during a special Board meeting held on June 25, 2018, the Board unanimously accepted a resignation submitted by Mr. Nelson. The minutes of the Board meeting document the resignation was effective immediately.

As a result of the concerns identified and Mr. Nelson's admission, we performed the procedures detailed in the Auditor of State's report for the period July 1, 2015 to June 30, 2018.

Detailed Findings

The procedures performed identified \$14,858.43 of improper and unsupported disbursements and undeposited collections. Because sufficient records were not maintained, it was not possible to determine if additional collections were not properly deposited. All findings are summarized in **Table 1** and a detailed explanation of each finding follows.

Table 1			
Description	Improper	Unsupported	Total
Improper and unsupported disbursements:			
Procurement Cards:			
Mr. Nelson	\$ 1,248.82	30.80	1,279.62
Other District staff	1,167.67	1,294.64	2,462.31
Subtotal	2,416.49	1,325.44	3,741.93
Undeposited collections:			
Longevity bonus to Mr. Nelson	7,500.00	-	7,500.00
Staff Lunches	3,487.50	-	3,487.50
Gate admissions	129.00	-	129.00
	11,116.50	-	11,116.50
Total	13,532.99	1,325.44	14,858.43
Reimbursement by Mr. Nelson	(363.00)	-	(363.00)
Adjusted Total	\$ 13,169.99	1,325.44	14,495.43

Of the \$14,858.43 total summarized in **Table 1**, \$8,779.62 is related to Mr. Nelson. The remaining \$6,078.81 is a result of actions taken by other District employees.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

In addition to concerns regarding Mr. Nelson's procurement card, we examined procurement card statements for all District procurement cards and the related supporting documentation for the period of July 1, 2015 to June 30, 2018. We also examined Mr. Nelson's employment contracts and resignation agreement to determine compliance with the terms of the agreement. In addition, we reviewed program lunches (free lunches) provided to staff to determine the propriety of free lunches provided. We identified several concerns which are explained in detail in the following sections of this report.

Procurement Cards

The District has established a policy regarding the use of the District procurement cards. The policy includes the proper steps for using the District's procurement cards, and requires employees to sign an agreement regarding procurement card use. The agreement states, in part, "The Employee shall not use the p-Card for the purchase of any goods or service that is not authorized by the terms of the agreement or by the direct written approval of the superintendent or the p-Card Administrator."

In addition, the policy specifies allowable purchases include:

- fuel for district transportation vehicles used for transporting students,
- payment of claims related to professional development, and
- other expenses required by employees and the Board in the performance of their duties.

The policy also states the employee is responsible for submitting a detailed receipt in addition to a credit card receipt showing "the date, purpose and nature of the expense for each claim." In addition, if the employee fails to provide a proper receipt the employee is responsible for the expenses incurred.

It was Mr. Nelson's responsibility to ensure purchases made with the District procurement card assigned to him were proper and served the District's business interests. He was also responsible for providing all supporting documentation in a timely manner.

We scanned purchases on all of the Districts' procurement card statements for July 1, 2015 through June 30, 2018 for propriety based on the cardholder's position in the District, vendor, and amount. We also examined all available supporting documentation maintained by the Business Manager for the procurement card charges. As a result of our testing, we identified several improper purchases, including purchases which did not appear to be for District operations.

Procurement Card Held by Jordan Nelson

The improper and unsupported purchases identified which were made with the District procurement card assigned to Mr. Nelson are listed in **Exhibit A** and summarized by type of purchase in **Table 2**.

Table 2

Description/Merchant	Number of Instances	Improper	Unsupported	Total
Food/Meals	9	\$ 486.48	14.82	501.30
Casey's General Store	8	112.72	–	112.72
Interest	7	93.59	–	93.59
Polar Electro	2	153.65	–	153.65
Kum & Go, Ankeny	2	33.73	–	33.73
Double Tree Inn, Minneapolis	1	246.66	–	246.66
Edible Arrangements	1	115.69	–	115.69
Vista Print	1	–	15.98	15.98
Sales tax paid	3	6.30	–	6.30
Total	34	\$ 1,248.82	30.80	1,279.62

As illustrated by the **Table**, we identified 8 instances where food or meals were purchased and available supporting documentation did not document the public purpose served by the purchase. For 5 instances, Mr. Nelson did submit the related receipts but the receipt was not itemized or no purpose was noted for the expenditure. For 3 instances, Mr. Nelson did not submit the related receipt or other supporting documentation to the District for these purchases. Mr. Nelson provided an explanation for the purchases which are included in **Appendix 2**. A purchase on May 3, 2018 at Buzzard Billy's was indicated for lunch at RTI conference; however, the receipt was printed at 8:00 pm. The receipt is included in **Appendix 3**.

In addition, Mr. Nelson did not provide receipts for 7 charges to his procurement card. However, when concerns regarding the use of Mr. Nelson's procurement card arose, the District's Business Manager contacted merchants to obtain missing receipts which are included in **Appendix 3**. The 7 charges included:

- A \$23.24 Casey's General Store purchase on April 28, 2016. The purchase consisted of \$15.00 fuel, a breakfast burrito, potato cheese bites, and coffee. No explanation or receipt was provided by Mr. Nelson for this purchase.
- A \$10.00 Casey's General Store purchase on September 22, 2016 for fuel was explained by Mr. Nelson to the District's Business Office as a charge for student council.
- A \$10.84 Casey's General Store purchase on November 23, 2016. The purchase consisted of \$10.00 fuel and a coffee refill which was reported by Mr. Nelson as pizza for a Principal's Council meeting.
- A \$16.81 Casey's General Store purchase on December 1, 2016. The purchase consisted of \$10.00 fuel, a hamburger, and Monster Ultra Blue drink. The purchase was reported by Mr. Nelson as pizza for the Principal's Council meeting.
- As stated above, a \$33.99 Buzzard Billy's purchase on May 3, 2018. The purchase was for 4 appetizers and the receipt was issued at 8:00 p.m. The purchase was reported by Mr. Nelson to be for lunch at the RTI conference.
- A \$139.93 purchase from Polar Electro for a A360 Fitness Tracker watch on October 13, 2016. In addition, \$13.72 was incurred for shipping the watch, bringing the total to \$153.65. According to the District's Business Manager, the watch is not in the District's possession. Because there is no reason to purchase this item for the District's operations, the purchase was determined to be personal in nature.

The District's Procurement Card Use Agreement states "Employee shall promptly review monthly p-Card transaction statements for accuracy and shall within ten days of receipt of the statement." According to District staff we spoke with, Mr. Nelson did not submit receipts for

purchases made with his District procurement card to the Districts business office in a timely manner. The District's business office did not process procurement card statements without the supporting receipts. As a result, interest was incurred on the procurement card account in 7 instances. The interest totaled \$93.59.

On December 6, 2016, Mr. Nelson reimbursed the District \$60.76 for improper and unsupported transactions made on his procurement card. Additionally, on June 4, 2018, Mr. Nelson reimbursed the District \$302.24 for improper and unsupported transactions made on his procurement card. These purchases have been identified on **Exhibit A** and the \$363.00 of reimbursements is included in **Table 1**.

In addition to the improper purchases, we identified 2 purchases made with Mr. Nelson's District procurement card for which supporting documentation was not available. Based on the vendor and amount of the purchases, we were unable to determine if the purchases were for District operations or personal in nature. The 2 purchases total \$30.80.

The \$1,248.82 of improper charges and \$30.80 of unsupported charges identified are included in **Table 1** as improper disbursements.

Procurement Cards Held by Other District Employees

In addition to Mr. Nelson's procurement card, we reviewed all procurement card statements for 11 procurement card accounts for the same period. The improper or unsupported purchases identified are listed in **Exhibit B** and summarized in **Table 3**.

Description/Merchant	Number of Instances	Improper	Unsupported	Total
Food/Meals	1	\$ 575.08	–	575.08
Amazon	3	–	800.45	800.45
Casey's General Store	4	49.56	58.14	107.70
Interest	7	154.00	–	154.00
USPS	2	–	131.00	131.00
AmericInn, Coralville	1	127.92	–	127.92
WPY*Online Event	1	–	125.00	125.00
Meals, Taxi in New Orleans	3	–	98.13	98.13
Flowerama	1	84.78	–	84.78
Hy-Vee, Altoona	1	–	81.92	81.92
Iowa Cubs	1	68.00	–	68.00
Sales tax paid	8	70.22	–	70.22
Fareway, Nevada	1	38.11	–	38.11
Total	34	\$ 1,167.67	1,294.64	2,462.31

As illustrated by **Exhibit B**, we identified a purchase to Johnny's Steakhouse in Altoona on August 8, 2016 for \$575.08. The purchase included 4 Johnny's Steak Deburgo for \$28.00 each, 3 ribeye dinners at \$26.00 each, 1 steak and shrimp entrée at \$28.00, a glass of pinot grigio wine for \$6.00, and various other entrées ranging from \$12.00 to \$28.00. The purpose of these meals was not reported. On July 28, 2016, a procurement card purchase was made at the Americinn, Coralville, Iowa for \$127.92. The purpose of the stay and the employee utilizing the room was not reported. On June 20, 2018, a procurement card purchase of \$68.00 for Iowa Cubs tickets was made. The purpose was stated as a year end elementary school staff celebration; however, the public purpose was not documented.

As illustrated by the **Exhibit**, we identified 13 instances of procurement card purchases totaling \$1,294.64 without supporting documentation. The lack of supporting documentation violates the Procurement Card Use Agreement which states “Employee shall remit receipts and such other reasonable documentation of goods or services purchased as requested by the p-Card Administrator.” In addition, we identified 8 instances where sales tax totaling \$70.22 was paid. In addition, the September 20, 2017 procurement card statement was not paid in a timely manner which resulted in interest charged on 7 procurement accounts totaling \$154.00.

We also identified 60 procurement card transactions totaling \$7,147.81 for which we were unable to determine if the expenditure met the test of public purpose. While the District did not document the public purpose at the time the transaction occurred, they subsequently obtained additional documentation through discussions with District employees which supports a public purpose. As a result, these are not included in **Table 3** or **Exhibit B**.

In addition to the improper and unsupported purchases listed in **Exhibit B**, we identified a \$174.47 purchase at Casey’s made with the procurement card assigned to the Athletic Director, Troy Houge. We discussed the purchase with Mr. Houge who reported Mr. Nelson asked to use Mr. Houge’s procurement card on May 22, 2018 to purchase Casey’s pizzas as a reward for students. Mr. Houge reported Mr. Nelson told him he had left his procurement card at home. However, based on discussions with the District’s Business Manager, Mr. Nelson’s procurement card had been suspended by that date as a result of nonpayment of the account. Mr. Houge also reported Mr. Nelson had previously asked to use his District procurement card for ice or water; however, he was uncertain as to whether that had occurred. We did not identify any other purchases made by Mr. Nelson on other employees’ assigned procurement cards. The District’s Procurement Card Use Agreement does not address allowing another employee to use an assigned procurement card.

UNDEPOSITED COLLECTIONS

Principal’s Longevity Bonus

On September 22, 2017, the District and Mr. Nelson agreed to a contract hiring Mr. Nelson as the Superintendent of the District and Middle School/High School Principal to begin July 1, 2018. The contract was to be for the 2018-2019 and 2019-2020 school years.

In accordance with the contract, Mr. Nelson received a “\$15,000.00 longevity bonus to be paid at the time of signing with the condition he would promptly pay back to the District 50% of the bonus (\$7,500.00), or would authorize the withholding of the \$7,500.00 from his final paycheck with the District should he not remain employed, in good standing with the District through the completion of his contract term for the 2019-2020 school year.”

In the resignation agreement between the District and Mr. Nelson, which was approved on June 25, 2018 and signed June 27, 2018, the two parties agreed to a severance of 3 month’s salary as determined in the 2018-2019 superintendent contract. In addition, the resignation agreement states “it is understood and agreed that upon resignation, Nelson is not entitled to receive any other compensation, benefits or payments from the District.” According to District officials, we spoke with, the longevity bonus was not discussed as part of the severance package.

Although Mr. Nelson was not employed in good standing at the end of the 2019-2020 school year, the District did not require the payment of the \$7,500.00 longevity bonus as agreed to in the contract naming Mr. Nelson as the Superintendent for the 2018-2019 and 2019-2020 school years. According to District Officials, because they determined Mr. Nelson was not financially able to repay, they did not consider requesting the longevity bonus to be returned. Because the terms of the contract were not complied with and the District did not receive the \$7,500.00 as specified in the contract, this amount is included in **Table 1** as an undeposited collection.

Staff Lunches

The District provides lunches each day to students in the cafeteria. Additionally, during the 2015-2016, 2016-2017, and 2017-2018 school years, free lunches (“program lunches”) were provided to District employees. The Business Manager stated she became aware of the free lunches provided to District staff in September 2017. The Business Manager sent an email to District staff members on September 1, 2017 stating no staff member, with the exception of kitchen staff, are allowed to receive free meals or food of any kind.

In November 2017, she learned some staff members continued to receive free lunches into October 2017. The free lunches recorded in the staff members’ cafeteria accounts were voided in November 2017 and the full price of the meals received were charged to the accounts.

We reviewed District staff members’ cafeteria accounts which documented the free lunches provided to the staff during the 2015-2016 and 2016-2017 school years. For school year 2015-2016, we determined 8 staff members who did not work in the kitchen received 476 free lunches valued at \$1,785.00. For school year 2016-2017, we determined 8 staff members who did not work in the kitchen received 454 program lunches valued at \$1,702.50. The \$3,487.50 total value of the free lunches is included in **Table 1** as undeposited collections.

For the 2017-2018 school year, we reviewed individual or family accounts of the staff members who did not work in the kitchen who had received free lunches. Based on our review, 57 program lunches from 6 of the employees were voided, with the employee’s account being properly charged for the meals taken to reimburse the school.

Activity Gate Collections

The District charges an admission fee to extracurricular events for middle school and high school athletics. A cash box is provided at the start of the event and pre-numbered tickets are issued to attendees. Attendance fees collected are primarily cash receipts. The ticket takers are primarily District employees. At the conclusion of the event, a reconciliation of tickets sold and cash on hand is prepared. The Principal or Athletic Director collects the receipts and turns the reconciliation and cash box into the business office for deposit.

The process for gate sales includes counting the cash box by 2 employee ticket takers at the beginning and end of the event and reconciling ticket sales to collections. At the conclusion of the event, the Athletic Director or Principal, including Mr. Nelson, took the cash box and reconciliation sheet to Business Office.

We reviewed activity gate collections for the period July 1, 2015 to June 30, 2018. As part of our procedures, we reviewed the gate activity forms and process for reconciling event ticket sales to collections. We also reviewed the District’s activities calendar for the period to determine if a deposit sheet was available for all events.

Prior to September 2017, there were no tickets issued at the gate. As a result, it was not possible to determine the number of people admitted into an event or the amount of collections which should have been deposited. Because sufficient records were not maintained, we are unable to determine if all collections from the activities were properly deposited.

Beginning in September 2017, procedures were established to reconcile tickets issued to cash collected. However, not all events had tickets issued and a reconciliation was not performed for all events. Additionally, there were 10 instances where tickets sold as recorded on the Deposit Sheet did not agree with collections deposited with the Business Office. The difference was \$129.00 less deposited than calculated gate collections. The \$129.00 is included in **Table 1** as an undeposited collection.

In addition, procedures established by the District requiring signatures documenting approval of the employee acting as a cashier at the gate and the event supervisor were not complied with at all events. We identified 39 instances where the cashier did not sign off on the deposit sheet and 52 instances where an event supervisor did not sign off on the deposit sheet, including 11 instances where neither the cashier nor the event supervisor signed off on a deposit sheet.

We also identified 54 events out of 136 on the schools activity calendar during the period from July 1, 2015 to June 30, 2018 which did not have a Deposit Sheet provided by District staff. As a result, we are unable to determine if additional event collections were not properly deposited.

Under Armour Promotional Credit

The Collins-Maxwell and Baxter School Districts separated their shared athletics for the school year 2017-2018. All new varsity athletic uniforms were required to be purchased as a new mascot and colors were approved. Per discussions with the Athletic Director, Mr. Nelson and the Athletic Director negotiated with The Graphic Edge and Under Armour for apparel for varsity uniforms. This contract was presented to the School Board on January 12, 2017 for approval.

As part of this agreement, The Graphic Edge agreed to sell Under Armour products to the school at 40% of retail price and award rebate dollars to the District. Under Armour provided a promotional credit to be used for coaches' apparel and district staff but not for uniforms.

We reviewed the promotional credit invoices. Part of the promotional credit was used to purchase District polo shirts for all employees which was allowable per the agreement. The balance of the unspent credit at June 30, 2018 was \$4,397.32.

The District has not established any policies and procedures regarding the authorization, use and reporting of these credits. As a result, unauthorized use of the credit balance could occur.

OTHER ADMINISTRATIVE ISSUES

Public Purpose – It was common practice for the District to provide food and supplies for District employees for retirement parties, staff development, staff in service days, and employee recognition. However, the District does not have a policy regarding the public purpose of providing food at such meetings or holding retirement parties with District Funds. An Attorney General's opinion dated April 25, 1979 states, in part, "It has been recognized that a public purpose is served and public funds may be spend in commemorating those important . . . events in which all citizens should take an interest."

The Attorney General's opinion also states, in part, "The key is 'public purpose'; public monies may be spent only for the public benefit. Iowa Constitution, Article III, Section 31." Although it is possible for such disbursements to meet the test of serving a public purpose under certain circumstances, such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

We identified 9 procurement card purchases totaling \$1,040.73 related to food and supplies for employee meals and parties. The 9 disbursements identified which may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979, are:

- 2 checks issued to various vendors totaling \$133.14 for meal supplies for end of year staff recognition.
- 3 checks issued to various vendors totaling \$315.34 for decorations and meal supplies for employee recognition and retirement party.
- A \$104.14 Casey's General Store purchase on August 14, 2017 for sub sandwich party platter for first day training for new teachers.

- A \$374.29 Hickory Park purchase on August 19, 2019 for catering for staff development and teacher first day.
- A \$23.00 Smokey D's BBQ purchase on September 28, 2016 for 2 retirement meals.
- A \$90.82 Fareway purchase on May 23, 2017 for supplies for breakfast appreciation for staff.

According to the opinion, it is possible for such disbursements to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The District does not have a written policy addressing the public purpose served by providing food and supplies during these parties and meals. In addition, documentation was not available from the District for any of the disbursements which explained the public purpose served.

RECOMMENDED CONTROL PROCEDURES

As part of our investigation, we reviewed the procedures used by the Collins-Maxwell Community School District to process receipts and procurement card disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified 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

- A. Longevity Bonus – Mr. Nelson received a longevity bonus of \$15,000.00 at the time of signing the 2018-2019 contract. The contract stated, in part, "Superintendent will promptly pay back to the District 50% of the bonus (\$7,500), or will authorize the withholding of the \$7,500 from his final paycheck with the District should the Superintendent not remain employed, in good standing, with the District through the completion of this contract term for the 2019-2020 school year." Upon his resignation, Mr. Nelson was not required to pay back the \$7,500.00 in accordance with the contract terms.

Recommendation – The Board should consult with legal counsel regarding the propriety of the longevity bonus not being repaid.

- B. Lack of Supporting Documentation – Supporting documentation was not obtained or maintained for a number of purchases made with the District's procurement cards. Additionally, the purpose of the purchases was not stated on several procurement card purchases. The Board has a policy which requires employees to provide invoices, receipts, purchase orders, or other appropriate documentation or be responsible for the expenditure. Additionally, the District's procurement card use policy does not restrict the usage of the assigned card by other District employees. Also, the policy does not address repayment for unauthorized purchase or lack of supporting documents.

Recommendation – The Board should ensure compliance with its procurement card policy which requires invoices, receipts, purchase orders or other appropriate documentation. The purpose of purchases should be clearly stated on the purchase order so an independent reader could clearly determine the purchases were necessary or reasonable for the program. The Board should enforce the policy which states employees who do not provide appropriate documentation to be personally liable for expenditures made with District credit cards.

In addition, the policy should include provisions which specify actions available to the District for employees who do not pay for personal purchases made with the procurement cards in a timely manner, such as withholding amounts for their pay and/or disciplinary action. Additionally, the policy should restrict the usage of assigned procurement cards to only the assigned employee.

- C. Public Purpose – During our review of procurement cards, we identified certain disbursements which may not meet the test of public purpose, such as the purchase of food and supplies for employee meals and parties. The District does not have a written policy addressing the public purpose of purchasing these items and the public purpose served by the costs is not clear. An Attorney General's opinion dated April 25, 1979 states, in part, "The key is 'public purpose', public monies may be spent only for the public benefit. Iowa Constitution, Article III, Section 31."

Recommendation – The Board should ensure all disbursements meet the test of public purpose. In addition, the District should develop a written policy regarding the allowability of purchasing food and supplies for employees.

- D. Staff Lunches – We identified 476 "program lunches" (free lunches) provided to non-cook employees in the 2015-2016 school year and 454 in the 2016-2017 school year during our review of staff accounts.

Recommendation – The Board should implement procedures to ensure that employees not working in the kitchen do not receive free lunches. In addition, these procedures should include the documentation of staff filling in for absent kitchen staff to ensure they were appropriately given a program lunch.

- E. Activity Gate Receipts – Although a ticket system has been established, not all events since the procedure was implemented have used tickets to reconcile to the amount of cash collections. Admission fees collected for events gate and change boxes were not reconciled with event tickets. We identified 10 instances where the amount collected did not reconcile with the collections recorded. Additionally, deposit sheets did not consistently contain signatures documenting the approval of the amount collected by the cashier and the event supervisor.

Recommendation – The Board should require the use of prenumbered tickets at all events and establish appropriate reconciliation procedures for all admission fees collected. The reconciliation should consider the number of tickets issued, the amount of cash in the change box at the beginning of the event, and the amount of cash collected. Additionally, deposit sheets should include the approval of the cash receipts collected from the cashier and event supervisor as evidenced by signatures.

- F. Under Armour Promotional Credit – The District entered into a contract with Under Armour, Inc. and The Graphic Edge for athletic uniforms and apparel. The District must purchase all Under Armour brand varsity uniforms for which the District received promotional credits for staff and coaches apparel. The District has not established any policies and procedures in regard to the authorization, use, and reporting of these credits. As a result, unauthorized use of the credit balance could occur.

Recommendations – The District should implement procedures to ensure the promotional credits are properly reconciled and reported to the appropriate District officials. The policy, at a minimum, should address who has the authority to approve the use of the credits and for what purposes they may be used as well as the types of supporting documentation required to substantiate the purchases.

Exhibits

Report on Special Investigation of the
Collins-Maxwell Community School District

Improper and Unsupported Procurement Card Purchases - Jordan Nelson, Principal
For the period July 1, 2015 through June 30, 2018

Per Procurement Card Statement

Transaction Date	Merchant Name	Amount	
04/08/16	Smokey D's BBQ	\$ 9.09	#
04/21/16	Wig & Pen Pizza Pub	13.32	
04/28/16	Casey's General Store, Carlisle	23.24	
05/09/16	Iowa DNR	1.75	
05/20/16	Bank of Montreal	0.99	
06/20/16	Bank of Montreal	0.29	
08/10/16	Palmer's Deli	152.26	#
08/16/16	Palmer's Deli	145.07	#
09/20/16	Vistaprint	15.98	
09/22/16	Casey's General Store, Maxwell	10.00	
10/13/16	Polar Electro	139.93	
10/13/16	Polar Electro	13.72	
10/21/16	Buzzard Billy's	14.82	#
11/01/16	Sloopy's Alma Mater	60.76	# ^^
11/23/16	Casey's General Store, Altoona	10.84	
12/01/16	Casey's General Store, Bondurant	16.81	
02/10/17	Casey's General Store, Altoona	12.71	#
02/14/17	Panera	57.99	#
05/23/17	Dollar General	2.10	
08/07/17	Casey's General Store, Altoona	6.12	#
08/25/17	Walmart.com	2.45	
09/20/17	Bank of Montreal	84.11	
10/26/17	Kum & Go, Ankeny	8.73	
01/24/18	Edible Arrangements	115.69	
03/14/18	Zsavoos	14.00	
03/14/18	Doubletree, Minneapolis	246.66	^
03/27/18	Casey's General Store, Maxwell	2.42	
04/20/18	Bank of Montreal	1.86	
04/20/18	Bank of Montreal	1.30	
05/03/18	Buzzard Billy's	33.99	

Per Supporting Documentation

Description	Improper	Unsupported
<i>Meal, receipt was not itemized, no purpose noted</i>	\$ 9.09	-
Purpose noted as for 'Conf Mtg'	13.32	-
Breakfast burrito, potato chees bites, coffee, \$15 fuel	23.24	-
Sales Tax	1.75	-
Interest on Purchases	0.99	-
Interest on Purchases	0.29	-
<i>Receipt not itemized, attendees and purpose not noted</i>	152.26	-
10 box lunches, 3 salads. <i>Attendees and purpose not noted</i>	145.07	-
<i>No support, no purpose</i>	-	15.98
Fuel	10.00	-
Polar A360 Fitness Tracker Watch. <i>Not in District's possession.</i>	139.93	-
Freight costs for Polar A360 Fitness Tracker Watch	13.72	-
<i>No support, no purpose</i>	-	14.82
<i>No support, no purpose</i>	60.76	-
Coffee refill, \$10 fuel	10.84	-
Fuel \$10, hamburger, Monster Ultra Blue drink	16.81	-
Large Breakfast pizza. <i>No reason noted</i>	12.71	-
Bagels for Staff. <i>No reason noted</i>	57.99	-
Sales Tax	2.10	-
Coffee mug refill, 2 slices of breakfast pizza	6.12	-
Sales Tax	2.45	-
Interest on Purchases	84.11	-
Tornado, Monster Zero drink, snack	8.73	-
<i>Arrangement for employee</i>	115.69	-
<i>No support, no purpose</i>	14.00	-
<i>Personal stay at hotel</i>	246.66	-
Sales Tax	2.42	-
Interest on Purchases	1.86	-
Interest on Purchases	1.30	-
4 appetizers	33.99	-

Report on Special Investigation of the
Collins-Maxwell Community School District

Improper and Unsupported Procurement Card Purchases - Jordan Nelson, Principal
For the period July 1, 2015 through June 30, 2018

Per Procurement Card Statement

Transaction Date	Merchant Name	Amount	
05/07/18	Casey's General Store, Bondurant	30.58	^
05/14/18	Kum & Go, Ankeny	25.00	^
05/18/18	Bank of Montreal	3.70	
06/20/18	Bank of Montreal	1.34	
Total		<u>\$ 1,279.62</u>	

- Supporting documentation, if provided, did not document the public purpose served.

^ - Mr. Jordan Nelson reimbursed the District on June 4, 2018 for these expenditures.

^^ - Mr. Jordan Nelson reimbursed the District on December 6, 2016 for this expenditure.

Note: Auditor's notations are in italics.

Per Supporting Documentation

Description	Improper	Unsupported
2 Blue Bunny Boppers Ice Cream Sandwich, \$25 fuel	30.58	-
Fuel	25.00	-
Interest on Purchases	3.70	-
Interest on Purchases	1.34	-
	<u>\$ 1,248.82</u>	<u>30.80</u>

Report on Special Investigation of the
Collins-Maxwell Community School District

Improper and Unsupported Procurement Card Purchases- Other District Officials
For the period July 1, 2015 through June 30, 2018

Per Procurement Card Statements

Transaction Date	Merchant Name	Account	Amount
08/11/15	Casey's	Admin Office	\$ 6.24
08/17/15	Casey's	Admin Office	7.08
08/17/15	Casey's	Admin Office	44.82
08/17/15	Casey's General Stores	Accounts Payable	49.56
10/09/15	Walmart.com	Accounts Payable	4.18
01/29/16	Casey's	Admin #4	17.35
03/01/16	WPY*Online Event	IT Dept	125.00
05/25/16	USPS	Accounts Payable	64.00
05/26/16	USPS	Office	67.00
05/26/16	Amazon	Accounts Payable	78.75
05/28/16	Amazon	Accounts Payable	58.80
06/02/16	Flowerama	Admin Office	84.78
07/28/16	Americinn - Coralville	Office	127.92
08/08/16	Johnny's Steakhouse	Admin Office	575.08
08/12/16	Amazon	Athletic Director	662.90
04/26/17	Hyvee - Altoona	Admin Office	81.92
08/10/17	Sherwin Williams	Custodial	6.11
08/16/17	United Rentals	Custodial	34.04
08/28/17	Target - Ames	Admin #4	2.08
09/20/17	Bank of Montreal	IT Dept	1.26
09/20/17	Bank of Montreal	Custodial	22.50
09/20/17	Bank of Montreal	Office	0.39
09/20/17	Bank of Montreal	Collins Maxwell #2	2.67
09/20/17	Bank of Montreal	Admin #4	122.07
09/20/17	Bank of Montreal	Admin Office	4.73
09/20/17	Bank of Montreal	Admin Office	0.38
12/20/17	Fareway - Nevada	Office	38.11
12/29/17	Menard's	Custodial	0.18
01/03/18	Lowes	Athletic Director	2.38
02/26/18	Port St Peter New Orleans	Accounts Payable	35.70
02/27/18	Royal House Oyster Bar	Accounts Payable	50.73
02/27/18	Taxi Svc New Orleans	Accounts Payable	11.70

Per Supporting Documentation		
Description	Improper	Unsupported
No Support	\$ -	6.24
No Support	-	7.08
No Support	-	44.82
Pizzas, no purpose noted	49.56	-
Sales Tax	4.18	-
Sales Tax	17.35	-
No Support	-	125.00
No Support	-	64.00
Shipping - No Description	-	67.00
No Support	-	78.75
No Support	-	58.80
Plant Arrangement, Gift Line	84.78	-
Hotel Room	127.92	-
Meals, One Glass Pinot Grigio	575.08	-
No Support	-	662.90
No Support	-	81.92
Sales Tax	6.11	-
Sales Tax	34.04	-
Sales Tax	2.08	-
Interest on Purchases	1.26	-
Interest on Purchases	22.50	-
Interest on Purchases	0.39	-
Interest on Purchases	2.67	-
Interest on Purchases	122.07	-
Interest on Purchases	4.73	-
Interest on Purchases	0.38	-
Food Supplies, No Purpose Given	38.11	-
Sales Tax	0.18	-
Sales Tax	2.38	-
No Support		35.70
No Support	-	50.73
No Support	-	11.70

Report on Special Investigation of the
Collins-Maxwell Community School District

Improper and Unsupported Procurement Card Purchases- Other District Officials
For the period July 1, 2015 through June 30, 2018

Per Procurement Card Statements

Transaction			
Date	Merchant Name	Account	Amount
04/03/18	Target - Ames	Athletic Director	3.90
05/23/18	Iowa Cubs	Admin #4	68.00
Total			<u>\$ 2,462.31</u>

Per Supporting Documentation		
Description	Improper	Unsupported
Sales Tax	3.90	-
Iowa Cubs Game Tickets	68.00	-
	<u>\$ 1,167.67</u>	<u>1,294.64</u>

Report on Special Investigation of the
Collins-Maxwell Community School District

Staff

This special investigation was performed by:

James S. Cunningham, CPA, Manager
Katherine L. Rupp, CPA, Manager
Cole L. Hocker, CPA, Senior Auditor
Marcus B. Johnson, Staff Auditor

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
Collins-Maxwell Community School District

Copy of Individual Procurement Card Use Agreement
Signed by Mr. Jordan Nelson

INDIVIDUAL PROCUREMENT CARD USE AGREEMENT

AGREEMENT made this 12th day of Feb, 2016, between the
Collins-Maxwell Community School District, Story County, Iowa (hereinafter the "District"),
and Jordan Nelson, (hereinafter the "Employee").

WITNESSETH:

WHEREAS, by this Agreement the Employee has been entrusted with a procurement credit card ("p-Card") for use in the purchase of goods and services solely and exclusively for the authorized business purposes of the District; and

WHEREAS, the employee agrees to abide by the terms and conditions of the p-Card as set forth herein.

NOW, THEREFORE, consideration of the mutual covenants and conditions set forth herein, it is agreed by the District and the Employee as follows:

1. The Employee hereby agrees to immediately return the p-Card to the District upon request.
2. The Employee shall not use the p-Card for the purchase of any goods or service that is not authorized by the terms of the Agreement or by the direct written approval of the superintendent or the p-Card Administrator.
3. Employee shall submit receipts and such other reasonable documentation of goods or services purchased as requested by the p-Card Administrator.
4. Employee shall promptly review monthly p-Card transaction statements for accuracy and shall within ten (5) days of receipt of the statement; notify the p-Card Administrator of any errors, omissions or discrepancies in the statement.
5. Employee shall immediately notify the Bank of Montreal ("Bank") in the event of a possible loss, theft, or unauthorized use of the Card by notifying the Bank by phone at (800) 361-3361 or by fax notice to the Bank at (888) 224-5394. Employee shall also immediately notify the p-Card Administrator of possible loss, theft, or theft, or unauthorized use of the Card.
6. Attached herewith and incorporated by reference herein is a *Statement of Authority* of p-Card use that sets forth the authority and express limits of authority of Employee's use of the p-Card.
7. Utilization of the p-Card must be within annual budget parameters and consistent with applicable Board policies and procedures.
8. The p-Card may not be utilized to circumvent State and District competitive bid laws and policies.
9. This Agreement may not be modified in anyway without the approval of the District.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement the day and year first above written.

COLLINS-MAXWELL COMMUNITY SCHOOL DISTRICT

By: Bonnie Mitchell
P-CARD ADMINISTRATOR

By: [Signature]
EMPLOYEE

Report on Special Investigation of the
Collins-Maxwell Community School District

Explanations Provided for Missing Receipts
Provided by Mr. Jordan Nelson

1/13/17

I have misplaced 3 receipts from the school credit card. They are:

10/20: Buzzard Billy's, \$14.82 (used for meal at Solution Tree PLC at Work Conference in Des Moines)

11/23: Casey's, \$10.84 (used for pizza for Principal's Council Mtg)

12/1: Casey's, \$16.81 (used for pizza for Principal's Council Mtg)

In the future, I will turn in the receipts the same or next day. I apologize for this inconvenience.

Jordan Nelson



MIDDLE/HIGH SCHOOL

Collins-Maxwell Middle/High School

Ottie Maxey, Supt. – omaxey@collins-maxwell.k12.ia.us

Jordan Nelson Principal – jnelson@collins-maxwell.k12.ia.us

"To prepare responsible individuals for the future through academic and social experiences."

I had a receipt for \$6.12 from Casey's dated August 3, 2017 that I have misplaced. This was a purchase on my Administrator 3 Collins-Maxwell CSD credit card.

Thanks,
Jordan Nelson

Appendix 3

Report on Special Investigation of the Collins-Maxwell Community School District

Merchant Receipts for Mr. Jordan Nelson's Missing Receipts



Receipt Lookup									
CARLISLE #3 (3404) 1020 GATEWAY DR CARLISLE, IA 50047					Ticket: 1255530 Date and time: 04/28/2016 at 07:08 Cashier: 106 Register: 1 Pump: 12				
Line	Product	UPC	Status	Promotion	Tank	Qty	Retail	Sales	Tax
1	Breakfast Burrito	8521				1.00	\$2.99	\$2.99	\$0.18
2	Potato Cheese Bites	8542				1.00	\$3.19	\$3.19	\$0.19
3	24oz Coffee	13016				1.00	\$1.59	\$1.59	\$0.10
4	Super Unleaded Fuel	1540			2	7.15	\$2.10	\$15.00	\$0.00
								Sales	\$22.77
								Tax	\$0.47
								Total	\$23.24
Type	Transaction Type	Credit Card	Check Number	Sales Amount					
Payment	Mastercard Fleet	XXXXXXXXXX7044		\$23.24					
Last Run By: Costa, Gina 6/12/2018 12:35:52 PM					FOR INTERNAL USE ONLY				Page 1 of 1



Receipt Lookup									
MAXWELL (23) 100 MAIN ST MAXWELL, IA 50161					Ticket: 99379882 Date and time: 09/22/2016 at 13:47 Cashier: 99 Register: 99 Pump: 4				
Line	Product	UPC	Status	Promotion	Tank	Qty	Retail	Sales	Tax
1	Super Unleaded Fuel	1540			2	4.90	\$2.04	\$10.00	\$0.00
								Sales	\$10.00
								Tax	\$0.00
								Total	\$10.00
Type	Transaction Type	Credit Card	Check Number	Sales Amount					
Payment	Mastercard Fleet	XXXXXX7044		\$10.00					
Last Run By: Costa, Gina 6/12/2018 12:37:58 PM					FOR INTERNAL USE ONLY				Page 33 of 50

Report on Special Investigation of the
Collins-Maxwell Community School District

Merchant Receipts for Mr. Jordan Nelson's
Missing Receipts



Receipt Lookup

ALTOONA #5 (2916)
170 36TH AVE SW
ALTOONA, IA 50009

Ticket: 1316701
Date and time: 11/23/2016 at 06:58
Cashier: 200
Register: 1
Pump: 10

Line	Product	UPC	Status	Promotion	Tank	Qty	Retail	Sales	Tax
1	12-16oz Mug Refill Coffee	13020				1.00	\$0.79	\$0.79	\$0.05
2	Super Unleaded Fuel	1540			2	5.21	\$1.92	\$10.00	\$0.00
								Sales	\$10.79
								Tax	\$0.05
								Total	\$10.84

Type	Transaction Type	Credit Card	Check Number	Sales Amount
Payment	Mastercard Fleet	XXXXXXXXXXXX7044		\$10.84

Last Run By: Costa, Gina
6/7/2018 7:40:02 AM

FOR INTERNAL USE ONLY

Page 2 of 2



Receipt Lookup

BONDURANT #2 (1861)
1455 GRANT ST S
BONDURANT, IA 50035

Ticket: 2411171
Date and time: 12/01/2016 at 16:39
Cashier: 298
Register: 2
Pump: 7

Line	Product	UPC	Status	Promotion	Tank	Qty	Retail	Sales	Tax
1	Monster Ultra Blue 16oz	7084701620				1.00	\$2.59	\$2.59	\$0.16
2	Pop Deposit Single	17005				1.00	\$0.05	\$0.05	\$0.00
3	1/4 lb Hamburger	8545				1.00	\$3.79	\$3.79	\$0.22
4	Super Unleaded Fuel	1540			2	5.08	\$1.98	\$10.00	\$0.00
								Sales	\$16.43
								Tax	\$0.38
								Total	\$16.81

Type	Transaction Type	Credit Card	Check Number	Sales Amount
Payment	Mastercard Fleet	XXXXXXXXXXXX7044		\$16.81

Last Run By: Costa, Gina
6/7/2018 7:35:40 AM

FOR INTERNAL USE ONLY

Page 2 of 3

Report on Special Investigation of the
Collins-Maxwell Community School District

Merchant Receipts for Mr. Jordan Nelson's
Missing Receipts



Receipt Lookup									
ALTOONA #5 (2916) 170 36TH AVE SW ALTOONA, IA 50009						Ticket: 1069592 Date and time: 08/03/2017 at 07:36 Cashier: 188 Register: 1			
Line	Product	UPC	Status	Promotion	Tank	Qty	Retail	Sales	Tax
1	12-16oz Mug Refill Coffee	13020				1.00	\$0.79	\$0.79	\$0.05
2	Breakfast Pizza Slice	8205				1.00	\$2.49	\$2.49	\$0.15
3	Breakfast Pizza Slice	8205				1.00	\$2.49	\$2.49	\$0.15
Sales								\$5.77	
Tax								\$0.35	
Total								\$6.12	
Type	Transaction Type		Credit Card	Check Number			Sales Amount		
Payment	Mastercard Fleet		XXXXXXXXXX7044				\$6.12		
Last Run By: Costa, Gina 8/7/2018 7:41:16 AM						FOR INTERNAL USE ONLY		Page 5 of 9	

Report on Special Investigation of the
Collins-Maxwell Community School District

Merchant Receipts for Mr. Jordan Nelson's
Missing Receipts

BUZZARD BILLY'S
615 3rd Street
Des Moines, Iowa

Server: Jacob
08:05 PM *
Table 52/3

DOB: 05/03/2018
05/03/2018
3/30067

SALE

M/D 3145783

Card #XXXXXXXXXX7044

Magnetic card present: 3 ADMINISTRATOR

Card Entry Method: S

Approval: 210440

Amount: \$ 28.99

+ Tip: 5-

= Total: 33.99

I agree to pay the above
total amount according to the
card issuer agreement.

X _____

BUZZARD BILLY'S

Thank you for your business!

Please pay your server.

Suggested Gratuity

(20%) = 5.47

(18%) = 4.92

(15%) = 4.10

** Customer Copy **

BUZZARD BILLY'S
615 3rd Street
Des Moines, Iowa

Server: Jacob
Table 52/3
Guests: 8

05/03/2018
8:01 PM
30067

Thurs App Special (2 @0.00) 0.00

Fried Cheese Curds (2 @5.99) 11.98

Thurs App Special 0.00

Fried Jalapeno Fingers 6.99

Thurs App Special 0.00

Armadillo Fries 7.99

Jalapeno Panch 0.39

Subtotal 27.35

Sales Tax 1.64

Total 28.99

Balance Due 28.99

Thank you for your business!

Please pay your server.

Suggested Gratuity

(20%) = 5.47

(18%) = 4.92

(15%) = 4.10