NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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August 19, 2013

Misti Fiddelke, Board President
Ravenna Public Schools
424 W. Piedmont Street
Ravenna, Nebraska 68869

Dear President Fiddelke:

As you may know, the Auditor of Public Accounts (APA) has a toll-free telephone number and an email address for Nebraskans to raise issues – anonymously, if they wish – about possible waste, mismanagement, or fraud within government. In connection with this, we help to provide accurate information to taxpayers and attempt to address concerns about governmental finances. We try to do so in a timely manner, believing this to be a valuable service to the State's citizens.

Recently, this office was contacted by a concerned individual regarding certain expenditures of the Ravenna Public School District (District). Upon receiving the above allegation, the APA contacted the Superintendent on May 17, 2013, and began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. The APA reviewed certain expenditures for the period August 2012 through May 2013. Based upon that review, it has been decided that no such audit or attestation of the District, by the APA, is necessary at this time.

However, during the course of our preliminary work, we noted certain internal control or compliance matters, or other operational matters within the District, that are presented below. The comments and recommendations, which have been discussed with management, are intended to improve internal control or result in other operating efficiencies.

Our consideration of internal control was for the limited purpose described in the paragraphs above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified.

Draft copies of this letter were furnished to the members of the Ravenna School Board (Board) to provide them an opportunity to review and respond to the comments and recommendations herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, for inclusion in the letter. A response that indicates corrective action has been taken was not verified at this time.

1. Lack of Controls over Credit Cards

The District had three credit cards. One card was permanently assigned to and maintained by the Superintendent, Dwaine Uttecht. The other two cards were in the names of Corey Fisher, High School Principal, and Paul Anderson, Elementary Principal. However, per discussion with the Superintendent, these two cards were available for all staff to use and were kept in a safe at the school.

From August 2012 to April 2013, the District made $34,020.60 in purchases on the credit cards and paid the credit card company $25,576.14. That information is summarized below.

Month	Beginning Balance	Purchases	Payments & Credits	Ending Balance
August 2012	$221.09	$2,426.46	$1,503.72	$1,143.83
September 2012	$1,143.83	$1,912.29	$2,642.39	$413.73
October 2012	$413.73	$3,663.55	$1,892.10	$2,185.18
November 2012	$2,185.18	$5,468.50	$4,609.20	$3,044.48
December 2012	$3,044.48	$3,014.04	$3,929.62	$2,128.90
January 2013	$2,128.90	$1,897.79	$2,962.65	$1,064.04
February 2013	$1,064.04	$5,050.72	$1,878.80	$4,235.96
March 2013	$4,235.96	$1,885.55	$4,440.49	$1,681.02
April 2013	$1,681.02	$8,701.70	$1,717.17	$8,665.55
Total		**$34,020.60**	**$25,576.14**	

During the APA's evaluation of the credit card charges, it became apparent that the District lacked sufficient controls to ensure that adequate supporting documentation was obtained for each charge. The APA examined 201 credit card transactions, of which 100, or nearly half of the charges, did not include adequate documentation identifying the purchase. These 100 undocumented transactions amounted to more than $16,300 in District expenditures.

The following is a list of 43 of the 100 undocumented transactions all with charges over $100 each.

Name on Card	Trans Date	Vendor	Location	Amount
Corey Fisher	11/3/2012	Hilton Garden Inn	Indianapolis, IN	$1,295.19
Paul Anderson	12/20/2012	USPS-NCMS	Kansas City, MO	$1,278.75
Corey Fisher	11/7/2012	PayPal *RKCHR	CA	$1,270.00
Paul Anderson	1/31/2013	Robotics Edu & Comp	Rockwall, TX	$1,200.00
Corey Fisher	11/14/2012	Vex Robotics	TX	$573.88
Corey Fisher	2/9/2013	Americas Best Value	Columbus, NE	$431.99
Corey Fisher	12/5/2012	Vex Robotics	TX	$422.26
Paul Anderson	10/12/2012	Guardian Caps	Alpharetta, GA	$412.55
Dwaine Uttecht	2/17/2013	Courtyard 24G	LaVista, NE	$405.75
Paul Anderson	11/27/2012	Hudl	Lincoln, NE	$400.00
Paul Anderson	11/27/2012	Hudl	Lincoln, NE	$400.00
Dwaine Uttecht	11/17/2012	Hampton Inn & Suites	LaVista, NE	$350.44
Paul Anderson	1/16/2013	Vex Robotics	TX	$349.46
Dwaine Uttecht	1/14/2013	Newegg.com	CA	$338.36
Dwaine Uttecht	2/14/2013	Samuel French Inc	NY	$292.15
Corey Fisher	12/21/2012	Microsoft Tech Suppo	WA	$277.13
Corey Fisher	8/20/2012	Victory Team	CA	$277.05
Corey Fisher	12/11/2012	Vex Robotics	TX	$243.56

Name on Card	Trans Date	Vendor	Location	Amount
Corey Fisher	11/13/2012	Robotics Edu & Comp	Rockwall, TX	$225.00
Paul Anderson	10/12/2012	Victory Team	CA	$223.20
Paul Anderson	2/2/2013	Championship Product	Ames, IA	$217.45
Dwaine Uttecht	3/14/2013	Papercut Software	USA	$210.00
Paul Anderson	9/13/2012	Shaefer Sportswear	Effingham, IL	$169.20
Dwaine Uttecht	11/9/2012	Epson Store	CA	$169.00
Corey Fisher	4/26/2013	Embassy Suites	LaVista, NE	$164.64
Corey Fisher	4/26/2013	Embassy Suites	LaVista, NE	$164.64
Dwaine Uttecht	3/15/2013	Subway	Ravenna, NE	$141.20
Corey Fisher	10/19/2012	Indianapolis Zoo	IN	$134.55
Corey Fisher	3/2/2013	www.exitlightco.com	CA	$130.00
Corey Fisher	4/14/2013	Hastings Super 8	Hastings, NE	$125.92
Corey Fisher	4/14/2013	Hastings Super 8	Hastings, NE	$125.92
Corey Fisher	4/14/2013	Hastings Super 8	Hastings, NE	$125.92
Corey Fisher	4/14/2013	Hastings Super 8	Hastings, NE	$125.92
Corey Fisher	4/14/2013	Hastings Super 8	Hastings, NE	$125.92
Corey Fisher	4/14/2013	Hastings Super 8	Hastings, NE	$125.92
Corey Fisher	4/14/2013	Hastings Super 8	Hastings, NE	$125.92
Corey Fisher	4/14/2013	Hastings Super 8	Hastings, NE	$125.92
Paul Anderson	11/7/2012	Enchanted Learning	Mercer Island, WA	$125.00
Corey Fisher	2/26/2013	Vex Robotics	TX	$122.61
Corey Fisher	10/27/2012	DNR Instate Museum	Indianapolis, IN	$121.50
Paul Anderson	1/8/2013	PayPal *Wal-Mart Com	CA	$104.80
Corey Fisher	11/6/2012	Vex Robotics	TX	$103.49
Corey Fisher	11/7/2012	Robotics Edu & Comp	Rockwall, TX	$100.00
Total				**$13,852.16**

See **Exhibit A** for a detailed listing of all credit card transactions reviewed – the rows highlighted in orange identifying all of the transactions, including those noted above, for which no supporting documentation was provided to the APA.

The lack of documentation for these credit card purchases is an apparent violation of both State statute and Board policy. Specifically, Neb. Rev. Stat. § 13-610(4) (Reissue 2012), which governs purchasing card programs implemented by political subdivisions, provides, in relevant part:

> *An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.*

Board Policy 402.11, relating to credit card use, also requires submission of an itemized or "detailed" receipt, as follows:

> *Employees and officers using a school district credit card must submit a detailed receipt in addition to a credit card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt shall make the employee responsible for expenses incurred. Those expenses shall be reimbursed to the school district no later than ten working days following use of the school district's credit card. In exceptional circumstances, the superintendent or board may allow a claim without a proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the school district's record of the claim.* (Emphasis added.)

It should be noted that the above Board policy appears to conflict – at least, in part – with the plain language of § 13-610(4).

The statute says clearly that, whenever an itemized "receipt does not accompany" a purchase made with a political subdivision's credit card, "purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision." However, Board Policy 402.11 says nothing about any such mandatory suspension – rather, it authorizes the superintendent or board to allow a claim without a proper receipt in "exceptional circumstances."

Section 13-610(4) makes no allowance for any circumstance, exceptional or otherwise, in which an itemized receipt does not accompany a purchase. If the required receipt is missing – no matter the reason – some form of suspension of credit card privileges must follow.

The APA was not provided with written documentation explaining the "exceptional circumstance" for any of the 100 instances of missing documentation. More importantly, despite the mandate in § 13-610(4), it does not appear that any suspension of credit card privileges occurred as a result of the absent receipts.

In addition to the above examples of no documentation whatsoever, the APA identified nine credit card transactions for which a non-itemized or insufficiently detailed receipt was provided. Those nine transactions are detailed below:

Name on Card	Trans Date	Vendor	Location	Amount	APA Notes
Corey Fisher	3/28/2013	National Robotics	Waterloo, NE	$442.91	Observed non-itemized receipt listing "Item" with a price of $442.91.
Dwaine Uttecht	9/19/2012	Thawte	VA	$149.00	Observed receipt from Thawte for a one-year SSL Certificate expiring 10/17/12 for $149. It appears this invoice was from the prior year's purchase, and no documentation was available for the current year's purchase.
Corey Fisher	9/20/2012	Vex Robotics Inc	Greenville, TX	$135.28	Observed the bottom of an invoice from VEX Robotics for Screws ($4.95), four boxes of rubber bands ($5.96 each), and shipping/handling ($14.50); however, a large number of the charges were not included on the invoice.
Corey Fisher	4/17/2013	Cheesecake Factory	Anaheim, CA	$82.14	Observed non-itemized receipt (only a credit card receipt) from Cheesecake Factory for $74.14, plus an $8 tip, at 9:28 p.m. (the date was cut off the receipt).
Corey Fisher	4/22/2013	Outback	Garden Grove, CA	$78.79	Observed non-itemized receipt (only a credit card receipt) from Outback Steakhouse for $66.79, plus a $12 tip, on 4/21/13 at 1:08 p.m.

Name on Card	Trans Date	Vendor	Location	Amount	APA Notes
Dwaine Uttecht	8/21/2012	Amazon Mktplace Pmts	WA	$60.23	Observed order confirmation email to Jeanette Clement from Amazon on 8/20/12 at 2:04 p.m. for a 35' HDMI cable ($22.99), a 25' HDMI cable ($9.99), and shipping/ handling ($7.26). However, no documentation was available for $19.99 of the charges.
Corey Fisher	9/19/2012	Perkins Restaurant	Lincoln, NE	$41.34	Observed non-itemized receipt (only a credit card receipt) from Perkins for $36.24, plus a $5 tip, on 9/18/12 at 10:07 a.m.
Dwaine Uttecht	10/31/2012	Little Mexico	Kearney, NE	$33.12	Observed non-itemized receipt (only a credit card receipt) from Little Mexico for $28.12, plus a $5 tip, on 10/30/12 at 12:41 p.m.
Corey Fisher	4/22/2013	Ampco Parking	Omaha, NE	$31.50	Observed non-itemized receipt (only a credit card receipt) from Ampco Parking in Omaha, NE, for $31.50 on 4/21/13 at 11:47 p.m.

These nine transactions totaled $1,054.31 and can also be seen in **Exhibit A** highlighted in light green.

Upon review of the Board minutes and attachments, it appears that the Board received very little, if any, information supporting the credit card expenditures. In most cases, the Board received a document containing a summary description of the credit card charges. An example of the summary document provided to the Board at the March 11, 2013, meeting follows:

AMERICAN EXPRESS

March 11, 2013

Robotics rooms for state

Robotic parts

Exit lights

Gas

Science supplies

Robotic registration

Supervisor dist wrestl room

Board Summary of credit card transactions for the month of February 2013 provided to the Board at the regular monthly meeting on 3/11/2013

The Board's failure to obtain adequate supporting documentation for credit card purchases, much less to take the disciplinary action mandated by § 13-610(4) constitutes a violation of both State law and the Board's own flawed policy. Moreover, without such documentation, it is impossible to determine if those purchases included any inappropriate items, such as meals for unauthorized individuals, alcohol, or sales tax.

We recommend the District implement the following measures to ensure proper control over all credit card transactions:

- Revise its formal policy to ensure compliance with the mandatory suspension provision in § 13-610(4).
- Ensure complete and detailed receipts are obtained and filed in a logical manner for all credit card transactions.
- Develop an independent review of credit card transaction to ensure detailed receipts are obtained and to ensure credit card expenditures are appropriate, reasonable, and necessary. Provide sufficient documentation to Board members at each regular monthly meeting to provide assurance that all credit card transactions are appropriate.

District Response: The school district will review Board Policy 402.11 and determine whether any revision is required to ensure compliance with section 13-610(4) and any other applicable laws, including the temporary or permanent suspension of purchasing card privileges. The school district will also review its policies, practices, and procedures to ensure that all school district credit card expenditures comply with state law and its own policies. This process will include, at a minimum, a review with all district employees of the requirement for supporting documentation and a review of the controls to insure compliance with the policy and sufficient documentation for board and administration oversight. The school district will review its records, seek proper documentation for any undocumented expenditures, and seek reimbursement from purchasing card users as appropriate.

2. <u>Check Signatures</u>

Neither the Board President nor the Secretary signed all checks drawn on District funds, as required by State statute and District policy, respectively. Instead, the District Superintendent was allowed to sign alone a significant number of checks for payment.

The APA reviewed all of the District's bank accounts for the period August 2012 through April 2013 and noted that the checks for the following four accounts and/or funds were not signed by the Board President.

Fund/Account	Expenditures	Documentation Provided to Board
General Flow-Thru Account	$29,026.88	Total amount paid for month only
Lunch Fund	$231,078.98	Summary of amounts paid and received by program/function for the month
Activity Fund	$184,432.54	Nothing
Scholarship Fund	$1,883.32	Nothing
	$446,421.72	

Neb. Rev. Stat. § 79-575 (Cum. Supp. 2012) requires the Board President to sign all District checks, as follows:

> *<u>The secretary of a school district shall draw and sign all orders upon the treasurer for all money to be disbursed by the district</u> and all warrants upon the county treasurer for money raised for district purposes or apportioned to the district by the county treasurer <u>and shall present the same to the president to be countersigned. No warrant, check, or other instrument drawn upon bank depository funds of the district shall be issued until so countersigned</u>. No warrant, check, or other instrument drawn upon bank depository*

> *funds of the district shall be countersigned by the president until the amount for which it is drawn is written upon its face. Facsimile signatures of board members may be used, and a person or persons delegated by the board may sign and validate all warrants, checks, and other instruments drawn upon bank depository funds of the district.* (Emphasis added.)

The above statutory language says clearly that no warrant or check shall be issued until countersigned by the President. The final sentence of the statute allows for printed or stamped signatures of other Board members and other persons delegated by the Board to sign checks.

In addition, Board policies appear to affirm the above statute. Specifically, Board Policy 203.02 states:

> *The board president, as the chief officer of the school district, shall sign employment contracts and sign other contracts and school district warrants approved by the board and appear on behalf of the school corporation in causes of action involving the school district.* (Emphasis added.)

Board Policy 203.04 adds:

> *It shall be the responsibility of the board secretary and recording secretary, as custodian of school district records, to preserve and maintain the records and documents pertaining to the business of the board; . . .to keep an accurate account of school funds; to sign warrants drawn on the school funds after board approval;* (Emphasis added.)

Allowing District checks to be signed by only the District Superintendent violates State law, which requires that the Board President countersign such checks, as well as Board policies, which direct the Board President to sign "school district warrants approved by the board" and the Secretary to sign "warrants drawn on the school funds after board approval."

> We recommend that the Board take action to ensure that all District checks are signed in accordance with both State statute and the Board's own policies.

District Response: The final portion of section 79-575 states: "[A] person or persons delegated by the board may sign and validate all warrants, checks, and other instruments drawn upon bank depository funds of the district." The plain language of the statute makes clear that the statutory obligation that the board president and/or board secretary sign any bank depository instrument may be assigned to other individuals by the board, and this delegation does not require the use of a board member's facsimile signature. The board has made such an assignment for signatures and validation. It should also be noted that all school district warrants, checks, and other bank depository instruments are signed by two school district employees. In any event, the school district will review its policies, practices, and procedures to ensure that all school district disbursements comply with state law and its own policies. This process will likely include the consideration of eliminating the Scholarship Fund account or merging it with another account at a future meeting.

APA Response: The APA disagrees with the District's interpretation of the language in § 79-575. Contrary to what the District asserts, the statutory language at issue has no bearing upon the obligation of the Board President to countersign all warrants, checks, and other specified instruments. Rather, that language simply permits certain individuals to be designated as signatories on the Board's behalf. Such designation does not, however,

alleviate the Board President of the unaltered duty to provide the required countersignature. Moreover, even if § 79-575 were to be interpreted as the District contends, the Board policies cited in the comment do not allow for eliminating the duty of the Board President to sign warrants.

3. Board Approval of Expenditures

The Board meets once per month and approves all expenditures at that time. Generally, payments for these expenses are made following such monthly meetings.

Per discussion with the Superintendent, a General Flow-Thru Account provides an alternative method for making payments that, under normal circumstances, would be authorized by the Board from other accounts – such as the General or Lunch funds, for example. The General Flow-Thru Account is used for payments related to day-to-day operations that must be made prior to the monthly Board meeting. Accordingly, the General Flow-Thru Account payments are requested and authorized by the Superintendent but are not approved by the Board prior to payment.

The Board is not given the detail of the payments made from the General Flow-Thru Account. Instead, a single line item, which merely designates the total of the expenditures from that particular account, is included in the General Fund detail provided to the Board. An example of the documentation received by the Board follows:

SELECTED Data

Current Outstanding Checks Report

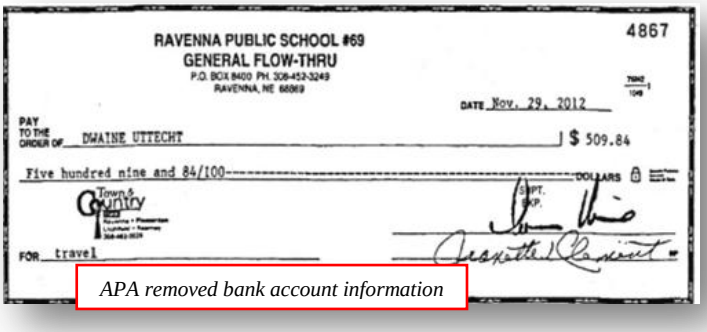
Arranged by: Check Number

Bank ID / Date	Bank Name / Number	Origin	Description	Vendor ID	Vendor Name	Amount
A	General Fund					
12/10/2012	00032358	AP	REPAIR	A-1REFRI	A-1REFRIGERATION	733.19
12/10/2012	00032359	AP	Dec 2012 payroll	AFLAC	AFLAC	735.12
12/10/2012	00032360	AP	TRAVEL	AMERICEXPR	AMERICAN EXPRESS	1,793.76
12/10/2012	00032361	AP	CUST SUPPLIES	AMSAN	AMSAN/NOGG LLC	201.45
12/10/2012	00032362	AP	COMPUTER HARDWARE	APPLEINC	APPLE INC	2,279.00
12/10/2012	00032363	AP	DISTANCE LEARNING	ASCENTRALS	AS CENTRAL SERVICES	222.15
12/10/2012	00032364	AP	COMPUTER HARDWARE	AVTECH	AVTECH SOFTWARE INC	160.43
12/10/2012	00032365	AP	INSPECTION	BAMFORDINC	BAMFORD INC	250.00
12/10/2012	00032366	AP	Dec 2012 payroll	BLUECR02	Blue Cross/Blue Shield Of Ne	58,093.67
12/10/2012	00032367	AP	GRAVEL	BROADFOOTE	BROADFOOT'S SAND & GRAVEL	410.00
12/10/2012	00032368	AP	SUPPLIES	CASH	CASH-WA DISTRIBUTING	103.40
12/10/2012	00032369	AP	DISTANCE LEARNING	CHARTERC0M	CHARTER COMMUNICATIONS	732.41
12/10/2012	00032370	AP	BUS SUPPLIES	CHEMSEAR	CHEMSEARCH	456.00
12/10/2012	00032371	AP	SERVICE	CITYOFRA	CITY OF RAVENNA	518.08
12/10/2012	00032372	AP	Dec 2012 payroll	COLOLIFE	COLONIAL LIFE & ACCIDENT INS	21.15
12/10/2012	00032373	AP	LAPTOP SCREEN	COMPHARD	COMPUTER HARDWARE INC	218.00
12/10/2012	00032374	AP	SALT	CULLWATE	CULLIGAN OF KEARNEY	107.50
12/10/2012	00032375	AP	SOFTWARE LICENSE	DIGITALRIV	DIGITAL RIVER EDUCATION	3,645.30
12/10/2012	00032376	AP	COPIES	EAKEOFFI	EAKES OFFICE PLUS	2,572.92
12/10/2012	00032377	AP	SERVICE	ECOLAB	ECOLAB	60.00
12/10/2012	00032378	AP	SPEC ED	ESU10	ESU #10	16,002.83
12/10/2012	00032379	AP	Dec 2012 payroll	FARMBURE	Farm Bureau Financial Service	507.44
12/10/2012	00032380	AP	DIESEL/GAS/TIRE/TIRE	FARMCOOP	FARMERS CO-OPERATIVE ASSOC	4,679.57
12/10/2012	00032381	AP	HYDRANTS	FORWARDWE	FORWARD WELL SERVICE	110.00
12/10/2012	00032382	AP	Dec 2012 payroll	FRANTEMP	FRANKLIN TEMPLETON TRUST	507.44
12/10/2012	00032383	AP	TRAVEL/REGISTRATION/EQ	GENEFLOT	GENERAL FLO THRU 384-419	4,640.19

In the above example, no other detail was provided to the Board to explain the $4,640.19 paid from the General Flow-Thru Account. As revealed by the APA's examination of the District's accounting records, however, that aggregate amount was actually comprised of 27 smaller payments ranging from $2,000 to $10, as follows:

Fund Description	Account Description	Date	Vendor	Amount
GENERAL FUND	Tech Support Travel	12/10/2012	GENERAL FLO THRU 384-419	$2,000.00
GENERAL FUND	Travel	12/10/2012	GENERAL FLO THRU 384-419	$509.84
GENERAL FUND	Meals/travel	12/10/2012	GENERAL FLO THRU 384-419	$383.90
GENERAL FUND	Dues And Fees Elem	12/10/2012	GENERAL FLO THRU 384-419	$220.00
GENERAL FUND	Dues And Fees Secon	12/10/2012	GENERAL FLO THRU 384-419	$220.00
GENERAL FUND	Meals/travel	12/10/2012	GENERAL FLO THRU 384-419	$191.40
GENERAL FUND	ASSEMBLIES	12/10/2012	GENERAL FLO THRU 384-419	$150.00
GENERAL FUND	Comp Equip Secon	12/10/2012	GENERAL FLO THRU 384-419	$126.70
GENERAL FUND	Other Misc Exp Secon	12/10/2012	GENERAL FLO THRU 384-419	$117.86
GENERAL FUND	Dues And Fees Secon	12/10/2012	GENERAL FLO THRU 384-419	$110.00
GENERAL FUND	Computer Equipment	12/10/2012	GENERAL FLO THRU 384-419	$106.06
GENERAL FUND	REGISTRATION	12/10/2012	GENERAL FLO THRU 384-419	$85.00
GENERAL FUND	Travel Elem	12/10/2012	GENERAL FLO THRU 384-419	$77.79
GENERAL FUND	Dues And Fees Secon	12/10/2012	GENERAL FLO THRU 384-419	$50.00
GENERAL FUND	Travel Secon	12/10/2012	GENERAL FLO THRU 384-419	$42.00
GENERAL FUND	Travel Secon	12/10/2012	GENERAL FLO THRU 384-419	$42.00
GENERAL FUND	Dues And Fees Secon	12/10/2012	GENERAL FLO THRU 384-419	$38.40
GENERAL FUND	Travel Secon	12/10/2012	GENERAL FLO THRU 384-419	$28.00
GENERAL FUND	Travel Secon	12/10/2012	GENERAL FLO THRU 384-419	$25.60
GENERAL FUND	Travel Elem	12/10/2012	GENERAL FLO THRU 384-419	$22.14
GENERAL FUND	Other Exp	12/10/2012	GENERAL FLO THRU 384-419	$21.00
GENERAL FUND	Travel Secon	12/10/2012	GENERAL FLO THRU 384-419	$12.80
GENERAL FUND	Travel Elem	12/10/2012	GENERAL FLO THRU 384-419	$12.80
GENERAL FUND	Travel Elem	12/10/2012	GENERAL FLO THRU 384-419	$12.80
GENERAL FUND	Travel Secon	12/10/2012	GENERAL FLO THRU 384-419	$12.80
GENERAL FUND	Health Supplies	12/10/2012	GENERAL FLO THRU 384-419	$11.30
GENERAL FUND	Dues And Fees Secon	12/10/2012	GENERAL FLO THRU 384-419	$10.00
				$4,640.19

The travel payment, highlighted above, was a check written to the Superintendent for travel expenses. The check was signed by both the Superintendent and the bookkeeper – but not, as required under both § 79-575 and Board Policy 203.02, by the Board President, or by the Secretary, pursuant to Board Policy 203.03.


RAVENNA PUBLIC SCHOOL #69
GENERAL FLOW-THRU
P.O. BOX 8400 PH. 308-452-3249
RAVENNA, NE 68869

4867

DATE Nov. 29, 2012

PAY TO THE ORDER OF DWAINE UTTECHT $ 509.84

Five hundred nine and 84/100 DOLLARS

Town & Country

FOR travel

APA removed bank account information

A similar process exists for payments made from the Activity Fund, as only program-level summary information was provided to the Board. The Activity Fund is used to account for revenues and expenditures related to all District-sponsored student activities, such as athletics, band, clubs, concessions, etc. The Superintendent and bookkeeper are primarily responsible for signing these checks, and a signature stamp is typically used.

Finally, the Board was not provided with documentation to support payments from either the Lunch Fund or the Scholarship Fund. As implied by its name, the Lunch Fund is used to make purchases related to the daily student lunches provided by the District. This Fund includes expenditures primarily for food and the lunchroom staff payroll. Again, the Superintendent and bookkeeper signed these checks, typically using a signature stamp.

The Scholarship Fund is used to provide needed assistance to qualified students. The Superintendent is the only one signing the checks from this fund. The Scholarship Fund was not established by Board Policy 704.02, which lists the funds to be established by the Board per Board resolution, nor is it set up by the Nebraska Department of Education. However, there is very little activity in this fund.

Board Policy 706.06 provides, "School district moneys shall be disbursed only upon final board approval of the monthly list of bills."

Furthermore, as provided under Neb. Rev. Stat. § 79-526 (Reissue 2008), the Board is ultimately responsible for ensuring the necessity of the District's expenditures:

> *The School board or board of education of a Class I, II, III, IV or VI School district has responsibility for the general care and upkeep of the schools, shall provide the necessary supplies and equipment . . .*

In Op. Att'y Gen. 02004 (January 31, 2002), the Nebraska Attorney General explained that the language of § 79-526 may be interpreted to require school districts "to pay only for expenses which are 'necessary' rather than optional." This would appear to entail a formal determination of some sort by the Board. Permitting the Superintendent to make purchases *prior to approval* by the Board indicates that subsequent Board affirmation is still needed in those special instances when a bill comes due or a purchase is needed preceding a Board meeting.

When provided insufficient information regarding District payments, the Board's ultimate responsibility to review all School expenses may be comprised. This could result in an increased risk of improper expenditures.

> We recommend the District improve Board procedures for reviewing and formally approving all District expenditures – no matter when, by whom, or the particular accounts out of which those payments are made.

District Response: You state that "[t]he Board is not given the detail of the payments made from the General Flow-Thru Account." It is true that a single line item that designates the total of the expenditures from particular account is included in the General Fund detail provided to the board. However, in addition to a copy of all the general fund, lunch fund, and activity fund bills, a list of all the transactions that have occurred in the General Flow-Thru account as part of the

general fund bills is available to the board at its regular meetings. Your office did not request this information. In any event, the school district will review its policies, practices, and procedures to ensure that school district disbursements from the General Flow-Thru Account, Activity Fund, Lunch Fund, and Scholarship Fund comply with state law and its own policies.

APA Response: As opposed to simply having the transactions of these additional accounts "available to the board," we recommend the list of transactions be included in the Board packets and be formally reviewed and approved by the Board.

4. <u>Improper Expenditures</u>

Because of the lack of Board approval for expenditures, the APA reviewed a sample of transactions, with an emphasis on credit card purchases, to ensure that payments made by the District were proper.

The Local Government Miscellaneous Expenditure Act (Act), which is set out at Neb. Rev. Stat. §§ 13-2201 through 13-2204 (Reissue 2012), specifies various expenditures, aside from those otherwise authorized by law, that constitute allowable uses of public funds by designated political subdivisions.

The provisions of the Act are made applicable to School districts, among numerous other entities, by § 13-2202(2), which states, in relevant part: "Governing body shall mean . . . in the case of a school district, the school board . . . ." Similarly, § 13-2202(3) provides, also in relevant part: "Local government shall mean . . . school districts . . . ."

Section 13-2203(1)(a) of the Act requires expenditures of the District to be "actual and necessary," as follows:

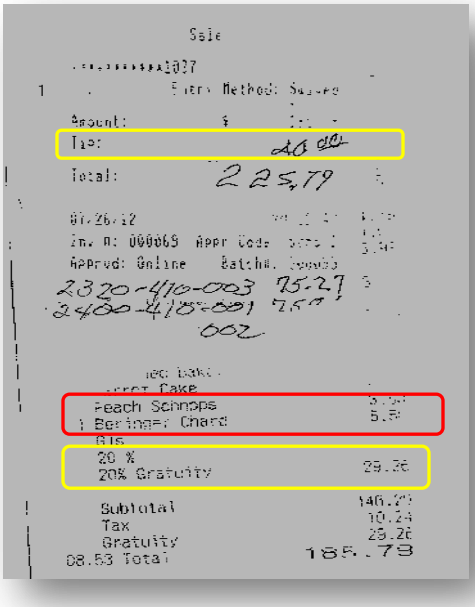
> *In addition to other expenditures authorized by law, each governing body may approve . . . [t]he expenditure of public funds for the payment or reimbursement of <u>actual and necessary expenses</u> incurred by elected and appointed officials, employees, or volunteers at educational workshops, conferences, training programs, official functions, hearings, or meetings, whether incurred within or outside the boundaries of the local government, if the governing body gave prior approval for participation or attendance at the event and for payment or reimbursement either by the formal adoption of a uniform policy or by a formal vote of the governing body*. (Emphasis added.)

A number of Board policies reiterate this "actual and necessary" requirement. For instance, Board Policy 402.11, which pertains to travel, states: "Employees may use school district credit cards for the actual and necessary expenses incurred in the performance of work-related duties."

The following District purchases appear to be violations of both the Act and certain Board policies.

Alcohol Purchases

In July 2012, a District credit card charge included the purchase of Peach Schnapps and Beringer Chardonnay. Though partially illegible, the following is copy of the receipt:



Alcohol purchases (identified in red, above) are an inappropriate use of public funds. Section 13-2203(2) of the Act authorizes:

> *The expenditure of public funds for . . . (a) Nonalcoholic beverages provided to individuals attending public meetings of the governing body; and (b) Nonalcoholic beverages and meals . . . .*

Clearly, the purchase of alcohol with District funds runs afoul of that authorization.

In addition, the amount of the tip appears excessive. A 20% gratuity of $29.26 was added to the bill; then, an additional $40 tip was added, making the total tip $69.26, or 47% of the $146.29 original bill (identified in yellow, above).

This particular receipt appears to have been inadvertently sent to the APA, as the charge itself occurred prior to the period reviewed. However, its existence calls into question the propriety of numerous other credit card charges made at restaurants for which no, or inadequate, supporting documentation was provided.

> We recommend the District implement stronger procedures to ensure that unallowable expenditures under the Act, such as for alcohol purchases, do not occur. This could include an independent review of credit card expenses, or the selection of a sample of expense or credit card transactions for examination.

District Response: A July 2012 credit card charge receipt indicates a purchase of alcoholic beverages. The school district agrees that such a purchase is inappropriate and not authorized by law. In addition, a gratuity was added to the purchase by school district personnel when the proprietor had already added an automatic 20% gratuity. This matter will be addressed by the school district when it conducts the review discussed in paragraph 1 above, and reimbursement will be made to the district.

Food Purchases

The APA selected nine District payments to Ravenna Super Foods for review. Of these nine, five were paid from the General Fund and four from the Lunch Fund. Adequate supporting documentation was lacking for four of the five General Fund payments to Ravenna Super Foods. In some cases, a statement with a balance owed was the only available documentation. In other cases, the receipt provided was cut off or missing details of the purchases. See example below.

Incomplete Receipt

This middle section, which should include a description of the items purchased, is missing. Also, the left side of the receipt is cut off.

Complete Receipt

Furthermore, the receipt on the above right shows purchases for the following: donuts, sweet rolls, Cheetos, Funyuns, Gardettos, Honey Buns, granola bars, Gatorade, and three types of soda.

Money used for the operation and functions of the District may not be spent in a way that is prohibited by the Act.

Because the only detailed receipt that was provided for the five General Fund food payments included purchases of snack food items, the APA questions whether other questionable

purchases were made from Ravenna Super Foods. The following table illustrates the total amounts paid to Ravenna Super Foods during the period tested.

Fund Description	Account Description	Date	Payee/Vendor	Amount
GENERAL FUND	Gen Supplies Elem	12/10/2012	RAVENNA SUPER FOODS	$142.56
GENERAL FUND	Other Misc Exp Secon	1/9/2013	RAVENNA SUPER FOODS	$86.86
GENERAL FUND	Materials	2/11/2013	RAVENNA SUPER FOODS	$80.71
GENERAL FUND	High Abilt Learn Supplies	2/11/2013	RAVENNA SUPER FOODS	$66.60
GENERAL FUND	Instruc Mater Secon	5/13/2013	RAVENNA SUPER FOODS	$55.92
GENERAL FUND	Instruc Mater Elem	1/9/2013	RAVENNA SUPER FOODS	$39.40
GENERAL FUND	Instruc Mater Elem	3/11/2013	RAVENNA SUPER FOODS	$36.53
GENERAL FUND	Instruc Mater Elem	5/13/2013	RAVENNA SUPER FOODS	$35.98
GENERAL FUND	Instruc Mater Secon	2/11/2013	RAVENNA SUPER FOODS	$34.58
GENERAL FUND	Instruc Mater Secon	4/8/2013	RAVENNA SUPER FOODS	$25.93
GENERAL FUND	Supplies	12/10/2012	RAVENNA SUPER FOODS	$24.91
GENERAL FUND	Instruc Mater Elem	2/11/2013	RAVENNA SUPER FOODS	$22.08
GENERAL FUND	Instruc Mater Secon	4/8/2013	RAVENNA SUPER FOODS	$21.20
GENERAL FUND	Instruc Mater Secon	3/11/2013	RAVENNA SUPER FOODS	$18.59
GENERAL FUND	Gen Supplies Elem	2/11/2013	RAVENNA SUPER FOODS	$18.49
GENERAL FUND	Gen Supplies Elem	4/8/2013	RAVENNA SUPER FOODS	$18.11
GENERAL FUND	Instruc Mater Elem	5/13/2013	RAVENNA SUPER FOODS	$16.69
GENERAL FUND	SUPPLIES	4/8/2013	RAVENNA SUPER FOODS	$16.45
GENERAL FUND	Instr Materials	5/13/2013	RAVENNA SUPER FOODS	$15.84
GENERAL FUND	Instruc Mater Secon	4/8/2013	RAVENNA SUPER FOODS	$8.79
GENERAL FUND	Instruc Mater Elem	2/11/2013	RAVENNA SUPER FOODS	$5.68
GENERAL FUND	Instruc Mater Elem	4/8/2013	RAVENNA SUPER FOODS	$5.58
GENERAL FUND	Instruc Mater Secon	12/10/2012	RAVENNA SUPER FOODS	$1.69
GENERAL FUND	Instruc Mater Elem	12/10/2012	RAVENNA SUPER FOODS	$1.69
				$800.86

Note: The rows highlighted above are those selected for review by the APA. The row highlighted in green above was the only one for which adequate documentation was provided.

Section 13-2203(2) of the Act permits public funds to be expended for food under the following circumstances:

(a) Nonalcoholic beverages provided to individuals attending public meetings of the governing body; and

(b) Nonalcoholic beverages and meals:

(i) Provided for any individuals while performing or immediately after performing relief, assistance, or support activities in emergency situations, including, but not limited to, tornado, severe storm, fire, or accident;

(ii) Provided for any volunteers during or immediately following their participation in any activity approved by the governing body, including, but not limited to, mowing parks, picking up litter, removing graffiti, or snow removal;

(iii) Provided at one recognition dinner each year held for elected and appointed officials, employees, or volunteers of the local government. The maximum cost per person for such dinner shall be established by formal action of the governing body, but shall not exceed twenty-five dollars. An annual recognition dinner may be held separately for employees of each department or separately for volunteers, or any of them in combination, if authorized by the governing body;

The food purchases included in the above table appear questionable in light of this statutory criteria. Specifically, due to insufficient documentation, the APA could not verify that the food purchases were for any of the situations specifically designated under § 13-2203(2).

> We recommend the Board ensure compliance with the Act by restricting the expenditure of District funds for food and nonalcoholic beverages at qualifying events or functions only. Additionally, we recommend the Board policies be enhanced by requiring supporting documentation to verify that all food-related purchases are for such qualifying events or functions, as specified under the Act.

District Response: Your office was unable to verify whether certain food purchases complied with section 13-2203(2) due to insufficient documentation. The district will take steps to increase oversight and compliance with the statute, including channeling purchases through fewer vendor accounts to ensure more direct oversight and providing additional staff training on permitted expenditures. For example, the district has already eliminated most of its accounts at the grocery store to provide easier oversight and make recordkeeping more efficient. In addition to more training on permissible practices and purchases, which is already underway, the school district will review its policies, practices, and procedures to ensure that all school district food purchases are supported by appropriate documentation and comply with state and federal law.

Sales Tax Paid

The District credit card was used to make point-of-sale purchases, which increases the risk that sales tax will be improperly paid on those transactions.

Title 316 NAC 1-092.01, which was promulgated by the Nebraska Department of Revenue, states, in relevant part:

> *The following educational institutions are exempt from payment of the Nebraska sales and use tax after the institution has applied for and received a Nebraska Exempt Organization Certificate of Exemption from the Nebraska Department of Revenue (Department):*
>
> *092.01A A Nebraska public elementary or secondary school, or school district;*

The District received its tax exempt certificate in 1984.

Of the 44 credit card transactions made in Nebraska, only 11 had supporting documentation to show whether sales tax has been paid. As seen below, Nebraska sales tax was inappropriately paid for 8 of the 11 credit card charges, with a total of $226.30 in taxes paid.

Trans Date	Vendor	Location	Total Paid	APA Notes	Sales Tax Paid
4/27/2013	Embassy Suites	LaVista, NE	$515.22	Observed hotel bill.	$73.92
4/27/2013	Embassy Suites	LaVista, NE	$329.28	Observed hotel bill.	$49.28
4/27/2013	Embassy Suites	LaVista, NE	$329.28	Observed hotel bill.	$49.28
4/6/2013	Grisantis	Omaha, NE	$589.82	Observed Grisanti's receipt.	$38.59
10/11/2012	OfficeMax, Inc.	Grand Island, NE	$106.96	Observed OfficeMax receipt.	$7.00
3/7/2013	National Robotics	Ralston, NE	$64.18	Observed invoice.	$4.20

Trans Date	Vendor	Location	Total Paid	APA Notes	Sales Tax Paid
4/26/2013	Big Fred's	Omaha, NE	$45.15	Observed Big Fred's receipt.	$2.63
3/9/2013	National Robotics	Ralston, NE	$21.39	Observed invoice.	$1.40
10/3/2012	Factory Card Outlet	Grand Island, NE	$306.90	Observed Party City receipt.	$0.00
4/9/2013	Doubletree Guest Sui	Omaha, NE	$1,248.00	Observed hotel bill.	$0.00
4/27/2013	Embassy Suites	LaVista, NE	$280.00	Observed hotel bill.	$0.00
			$3,836.18		**$226.30**

The above payments raise the possibility that sales tax was paid on the remaining credit card transactions made in Nebraska, for which adequate receipts were not provided. As shown below, the majority of these purchases were made at hotels and restaurants, which are the same types of vendors to whom sales tax was paid in the other transactions tested.

Trans Date	Vendor	Location	Total Paid	APA Notes
2/9/2013	Americas Best Value	Columbus, NE	$431.99	No documentation available.
2/17/2013	Courtyard 24G	LaVista, NE	$405.75	No documentation available.
11/27/2012	Hudl	Lincoln, NE	$400.00	No documentation available.
11/27/2012	Hudl	Lincoln, NE	$400.00	No documentation available.
11/17/2012	Hampton Inn & Suites	LaVista, NE	$350.44	No documentation available.
4/26/2013	Embassy Suites	LaVista, NE	$164.64	No documentation available.
4/26/2013	Embassy Suites	LaVista, NE	$164.64	No documentation available.
3/15/2013	Subway	Ravenna, NE	$141.20	No documentation available.
4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.
4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.
4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.
4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.
4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.
4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.
4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.
4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.
10/2/2012	Comfort Suites	Gothenburg, NE	$96.06	No documentation available.
2/15/2013	Pizza Hut	Minden, NE	$90.00	No documentation available.
2/10/2013	Sleep Inn & Suites	Columbus, NE	$81.40	No documentation available.
11/15/2012	Twin Peaks	Omaha, NE	$34.19	No documentation available.
8/1/2012	Arby's	York, NE	$22.97	No documentation available.
10/2/2012	Taco Johns	Kearney, NE	$12.26	No documentation available.
2/15/2013	Twin Peaks	Omaha, NE	$5.49	No documentation available.
3/28/2013	National Robotics	Waterloo, NE	$442.91	Non-itemized receipt only.
9/19/2012	Perkins Restaurant	Lincoln, NE	$41.34	Non-itemized receipt only.
10/31/2012	Little Mexico	Kearney, NE	$33.12	Non-itemized receipt only.
			$4,325.76	

Note: 7 transactions for gas and airport parking were not included.

We recommend that both the Board and the District's administrative staff work to ensure that Nebraska sales tax is not paid on purchases made by the District.

District Response: The school district will also review its policies, practices, and procedures to ensure that it does not pay sales tax on its purchases. This, too, will include additional staff training. Based on the review that the district is conducting in response to paragraph 1 above, the district will, where appropriate, seek a refund of sales tax monies paid.

5. Purchases Requiring Quotes/Bids

The APA also received concerns regarding whether the Department obtained bids and/or quotes prior to making large payments for good or services.

Board Policy 706.01 states:

> *The superintendent shall have the authority to authorize purchases without competitive bids for goods and services costing under $10,000 without prior board approval. For goods and services costing more than $10,000 and less than $40,000, the superintendent shall receive quotes of the goods and services to be purchased prior to approval of the board. Competitive sealed bids are required for purchases, other than emergency purchases, for goods and services that cost $40,000 or more, including construction contracts and school buses.*
>
> *The purchase will be made from the lowest responsible bidder based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, the targeted small business procurement goal and other factors deemed relevant by the board.*

The APA reviewed eight purchases for goods or services valued at $10,000 or more. No documentation was provided to indicate that competitive bids or quotes had been obtained for seven of the eight purchases reviewed. The table below identifies those eight purchases.

Fund Description	Account Description	Date	Description	Amount
GENERAL FUND	Equipment Furn Secon	1/9/2013	HOME ACCESS SOLUTIONS INC	$10,169.69
GENERAL FUND	Textbooks Secon	9/10/2012	PEARSON EDUCATION	$14,009.49
GENERAL FUND	Textbooks Secon	9/10/2012	PEARSON EDUCATION	$12,155.02
GENERAL FUND	Textbooks Secon	9/10/2012	PEARSON EDUCATION	$10,522.11
DEPRECIATION	EQUIPMENT	5/1/2013	GRONES OUTDOOR POWER	$12,407.85
DEPRECIATION	Bus-van	9/10/2012	WHEELS TO ROADS SALES	$19,500.00
GENERAL FUND	LEASE VEHICLES	5/13/2013	De Lage Landen Public Finance LLC	$1,865.61
Activities Fund	PLAYGROUND EQUIP	9/20/2012	STERLING WEST	$10,000.00

The transaction highlighted in brown, above, was the only one of the eight for which there was documentation to indicate that quotes were obtained. Interestingly, three quotes were received for the same model of lawn mower, and the vendor selected, Grones Outdoor Power, had the most costly quote. The Superintendent indicated that the District had a poor experience with the vendor who provided the lowest quote, at $11,877; however, an explanation was not provided indicating why the vendor with the second lowest quote, at $12,045.73, was not selected. The Board approved selection of this vendor over the vendor with the lowest quote, as recommended by the Superintendent. The APA could not determine from the documentation provided if the Board was aware of the second lowest quote.

The transaction highlighted in pink, above, is one of multiple monthly payments. The purchase, from the vendor selected by the Board, was for a three-year lease of two new 30-passenger school buses. The total lease payments amount to more than $60,000 over the life of the lease. A quote was obtained from a second vendor prior to making this purchase. However, according to the Board's policy, any purchase costing $40,000 or more requires competitive sealed bids.

A lack of proper documentation showing that the District's competitive purchasing policies are being followed increases the risk that public funds will be misspent, as lower cost vendors may be available.

> We recommend that the Board ensure the District's purchasing policies regarding competitive bids and quotes are followed and that the Board review all such bids or quotes prior to making any high-dollar purchases for goods or services.

District Response: The school district obtains price quotes on all items when possible. Unfortunately, many times the quotes have been obtained verbally (often by telephone), and the district has not consistently documented these efforts. For example, the first item listed in your table in section five is a purchase from Home Access Solutions for wheelchair lifts for students in the amount of $10,169.69. Superintendent Uttecht met personally with the company and received their price quote. He then called another company in Kearney and received a verbal price quote that was significantly higher. Therefore, Home Access Solutions was chosen to provide the wheelchair lifts.

The next three entries on your table are for the purchase of secondary school textbooks. In that case, Pearson Education (Pearson- Prentice Hall) and Glencoe (Glencoe McGraw Hill) visited the school personally and made a presentation on their products, including instructional and learning materials, textbooks (both hardbound and online versions) and supportive materials. The companies gave a complete demonstration and reviewed all of their products for each content area. The school district selected the best product, course by course, based on the presentations and information offered by both companies. While Glencoe had a nice presentation, Pearson Education met the bulk of the school's needs, especially with the online portion of their offerings. This is important to Ravenna because it is a 1-to-1 school. In addition, Pearson's products aligned with both the common core and state standards, providing the district with the flexibility needed to adapt to curriculum mandates in the future. The district did purchase a limited amount of the Glencoe offerings for specific areas.

Due to the very nuanced nature of purchases like curriculum support such as textbooks, the school district did not believe it was appropriate to seek a more traditional cost proposal from the two companies because the proposals would not be an "apples to apples" comparison. Glencoe's product, while adequate, simply did not meet the school district's needs and did not align with the school's curriculum and educational style. I have attached the proposals the school district received for Language Arts (grades 9-12 as we did not purchase new 7-8 Language Arts Program) and Science (middle and high school grades 7-12). I would note that this process took many months of review and research. We are extremely proud of the work we did to find the best product for our students.

You also highlighted the purchase of a lawn mower. The school district received three bids, and the school board was aware of all of the bids. As you indicate in your letter, the school district had a poor experience with the vendor who provided the lowest quote. Therefore, that vendor's bid was eliminated from consideration. The school board chose Grones Outdoor Power that, according to you, was the vendor that provided the "most costly quote." However, Grones

offered the school district an after-sale service plan at the proposal stage which was superior to its competitor, a matter that was of concern and great value to the board. The board entered into an agreement with the company that provided an identical product with superior service and, therefore, the best value for the school district and its patrons.

You highlighted the three-year lease of two new 30-passenger school buses. While you characterize this transaction as a purchase it is, in fact, a lease. The school policy you cite is applicable to purchases, not leases. Further, state law does not require a school district to seek bids on such a transaction. Therefore, the school district was not required to seek bids on this transaction. However, as you state in your letter, the school district did obtain quotes from two different vendors, despite the fact that it was not required by school policy or state law.

The school district would note that its policy imposes limits and obligations on the school district and its employees that are not imposed by law. The school district will continue to comply with state law and school district policies when making purchases on behalf of the school district. The school district will review its policies, practices, and procedures (1) to determine if it wishes to continue to impose limits and obligations by policy that are not required by law and (2) to insure that its purchases continue to comply with all applicable laws.

APA Response: Regarding the District's acquisition of two new school buses, the APA takes exception to the asserted differentiation – for the purpose of indicating compliance with Board Policy 706.01 – between a purchase and a lease agreement. Such a technical distinction flies in the face of the policy's underlying purpose, which is to ensure transparency and accountability for all high-dollar District expenditures, regardless of their nature. Using a lease agreement to circumvent the policy's safeguards is a disservice to District taxpayers – especially when the lease agreement at issue contains a purchase option, which might well be exercised at some later date.

6. <u>Petty Cash Fund</u>

Board Policy 706.02 states, "Ravenna Public Schools does not utilize a petty cash fund." Per review of the District's accounting activity, however, it appears that a petty cash fund does exist. Moreover, according to an email message from the Superintendent:

> *The closest thing we have to a petty cash fund would be postage money that the bookkeeper keeps in the safe and uses at the post office for mailing. When most of the money has been used, she then requests money from general fund to replenish the funds. She normally requests $250 at a time and when that runs low she repeats this process.*

What the Superintendent described is, for all intents and purposes, a petty cash fund – the existence of which contravenes Board policy.

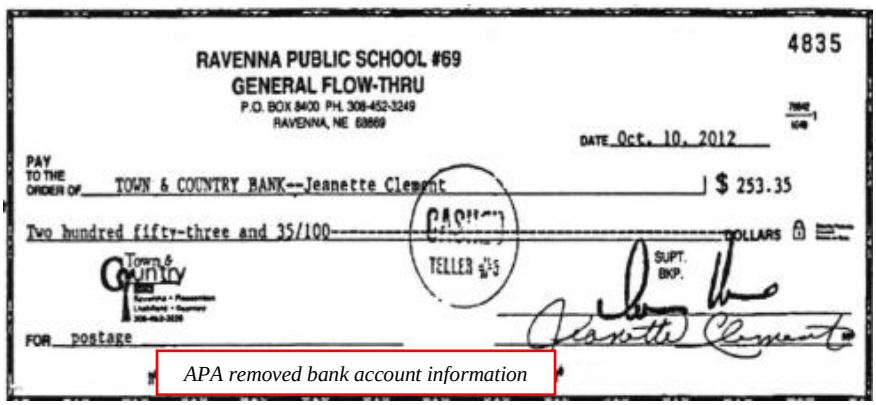
Both District administrators and the Board ought to be aware of the postage (petty) cash fund and acknowledge its true nature. This is necessary not only to ensure adherence to the District's own policy prohibiting such funds but also to allow heightened oversight of any cash fund, which typically bears a greater risk of misappropriation or abuse.

The APA examined District bank statements, as well as its general ledger, to identify three petty cash replenishments made during the period reviewed. The table below lists these three replenishments:

Fund Description	Account Description	Date	Description	Amount
GENERAL FUND	Postage	11/12/2012	GENERAL FLO THRU 384-419	$ 253.35
GENERAL FUND	Postage	2/11/2013	GENERAL FLO THRU 384-419	$ 243.50
GENERAL FUND	Postage	5/13/2013	GENERAL FLO THRU 384-419	$ 248.01
				$ 744.86

Nearly $745 in cash appears to have been expended from the postage (petty) cash fund between August 2012 and May 2013, with little to no oversight. Furthermore, no documentation was provided for the two petty cash replenishments highlighted in brown in the above table, which amount to almost $500 in unsupported cash expenditures.

All three of the above-mentioned replenishments were paid from the General Fund. More specifically, these cash withdrawals were made from the General Flow-Thru Account which, as noted previously, is not reviewed in detail by the Board. Below is an example of a check written to replenish the postage (petty) cash fund.


RAVENNA PUBLIC SCHOOL #69
GENERAL FLOW-THRU
P.O. BOX 8400 PH. 308-452-3249
RAVENNA, NE 68869

4835

DATE Oct. 10, 2012

PAY TO THE ORDER OF TOWN & COUNTRY BANK--Jeanette Clement $ 253.35

Two hundred fifty-three and 35/100 DOLLARS

TELLER

SUPT. BKP.

FOR postage

APA removed bank account information

There is an increased risk of loss or misuse of public funds when Board members and/or administrative staff are unaware of petty cash funds. That risk is intensified considerably when sufficient supporting documentation for these type of cash transactions is not properly maintained and reviewed.

> We recommend that the Board review its policy prohibiting petty cash funds and decide whether to adhere strictly to that policy by discontinuing the postage (petty) cash fund process or amend the policy to permit its continuation. Should the Board choose the latter option, we recommend that procedures be implemented to ensure the fund is properly monitored.

District Response: The school district will review the use of a postage fund, Board Policy 706.02, and its other policies, practices, and procedures to determine which policies and practices will be continued or discontinued. The board has directed staff to discontinue the use of petty cash for the purchase of postage.

* * * * * * * *

The Board should take, in a timely fashion, whatever action it deems appropriate to resolve the issues addressed in this letter – thereby, ensuring compliance with all relevant provisions of State statue, as well as with the requirements of applicable Board policies.

Our planning and procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use our knowledge of the District and its interaction with other entities gained during our work to make comments and suggestions that we hope will be useful to the District.

This letter is intended solely for the information and use of the Board and is not intended to be, and should not be, used by anyone other than the specified party. However, this report is a matter of public record, and its distribution is not limited.

We will follow-up with the District, at the end of this fiscal year, to ensure the Board has taken the appropriate corrective action. At that time, we will determine if our office will need to initiate procedures to conduct an audit. If an audit is initiated, the costs associated with such will be the responsibility of the District, as required by State statute.

If you have any questions regarding the above information, please contact our office.

Sincerely,

SIGNED ORIGINAL ON FILE

Mike Foley
State Auditor

Enclosure

cc: Ravenna Board of Education
Dwaine Uttech, Superintendent

RAVENNA PUBLIC SCHOOL DISTRICT

EXHIBIT A

CREDIT CARD SUMMARY

August 1, 2012 through April 30, 2013

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
Dwaine Uttecht	8/28/2012	7/31/2012	Amazon.com	WA	$99.49	Observed order confirmation email to Jeanette Clement from Amazon on 7/31/12 at 1:47 a.m. for two .6m Power Cord Kits ($42.77 each) and shipping/handling ($13.95).	*n/a*	Yes
Dwaine Uttecht	8/28/2012	8/3/2012	Amazon Mktplace Pmts	WA	$127.59	Observed order confirmation email to Jeanette Clement from Amazon on 8/1/12 at 6:43 p.m. for a Black Toner Cartridge Dual Pak ($127.59).	*n/a*	Yes
Dwaine Uttecht	8/28/2012	8/3/2012	Amazon.com	WA	$127.95	Observed order confirmation email to Jeanette Clement on 8/2/12 at 2:33 p.m. for a 1.2m Power Cord Kit ($70.24), a .6m Power Cord Kit ($42.77), and shipping/handling ($14.94).	*n/a*	Yes
Dwaine Uttecht	8/28/2012	8/5/2012	Amazon.com	WA	$11.87	No documentation available.	*n/a*	No
Dwaine Uttecht	8/28/2012	8/13/2012	Amazon.com	WA	$78.90	Observed order confirmation email to Jeanette Clement from Amazon on 8/13/12 at 11:46 a.m. for two RAZR MAXX cases ($30.16 each) and shipping/handling ($18.58).	*n/a*	Yes
Dwaine Uttecht	8/28/2012	8/13/2012	Amazon.com	WA	$11.61	No documentation available.	*n/a*	No
Dwaine Uttecht	8/28/2012	8/16/2012	Godaddy.com	Scottsdale, AZ	$31.82	Observed receipt from Go Daddy on 8/16/12 at 9:16 a.m. for Standard SLL Renewal ($20.99) and Domain Name Renewal ($10.83).	*n/a*	Yes
Dwaine Uttecht	8/28/2012	8/21/2012	Amazon Mktplace Pmts	WA	$60.23	Observed order confirmation email to Jeanette Clement from Amazon on 8/20/12 at 2:04 p.m. for a 35' HDMI cable ($22.99), a 25' HDMI cable ($9.99), and shipping/handling ($7.26). However, there was no documentation available for $19.99 of the charges.	*n/a*	No
Dwaine Uttecht	8/28/2012	8/21/2012	Amazon.com	WA	$11.87	No documentation available.	*n/a*	No
Dwaine Uttecht	8/28/2012	8/25/2012	Amazon.com	WA	$35.57	Observed order confirmation email to Jeanette Clement from Amazon on 8/24/12 at 8.22 a.m. for Cable TV Compression	*n/a*	Yes

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
						Connectors ($29.99) and shipping/handling ($5.58).		
Corey Fisher	8/28/2012	8/5/2012	USPS-NCMS	Kansas City, MO	$1,278.75	Observed Advice of Shipment and Reorder Form from Stamp Fulfillment Services for 5 boxes of 500 pre-printed envelopes at $252.95 each, plus $14.00 shipping, for a total of $1,278.75.	*n/a*	Yes
Corey Fisher	8/28/2012	8/7/2012	Sourcegas Distribut	Golden, CO	$137.44	Observed invoice from Source Gas for the balance forward amount ($137.44). Service period of 6/16/12 to 7/17/12.	*n/a*	Yes
Corey Fisher	8/28/2012	8/20/2012	Victory Team	CA	$277.05	No documentation available.	*n/a*	No
Paul Anderson	8/28/2012	8/1/2012	Arby's	York, NE	$22.97	No documentation available.	*Unknown*	No
Paul Anderson	8/28/2012	8/3/2012	Amazon Mktplace Pmts	WA	$81.33	Observed order confirmation email to Paul Anderson from Amazon on 7/30/12 at 10:56 a.m. for a ZAGGfolio for iPad 2 ($81.33).	*n/a*	Yes
Paul Anderson	8/28/2012	8/22/2012	Amazon.com	WA	$32.02	Observed order confirmation email to Paul Anderson from Amazon on 8/20/12 at 2:54 p.m. for a case for a RAZR MAXX ($32.02).	*n/a*	Yes
Dwaine Uttecht	9/28/2012	8/29/2012	Asurion Insurance	Nashville, TN	$99.00	No documentation available.	*n/a*	No
Dwaine Uttecht	9/28/2012	8/29/2012	Amazon.com	WA	$138.16	Observed order confirmation email to Jeanette Clement from Amazon on 8/28/12 at 1:12 p.m. for four iPad cases ($34.54 each).	*n/a*	Yes
Dwaine Uttecht	9/28/2012	9/5/2012	Monoprice Inc	Rancho Cucamo, CA	$65.52	No documentation available.	*n/a*	No
Dwaine Uttecht	9/28/2012	9/17/2012	Google *Paid Storage	CA	$5.00	Observed order confirmation from Google Wallet on 9/16/12 at 10:05 p.m. for 20 GB storage for Bryan Williams ($5).	*n/a*	Yes
Dwaine Uttecht	9/28/2012	9/19/2012	Thawte	VA	$149.00	Observed receipt from Thawte for a one year SSL Certificate expiring 10/17/12 for $149. It appears this invoice was from the prior year's purchase, and no documentation was available for the current year's purchase.	*n/a*	No
Dwaine Uttecht	9/28/2012	9/21/2012	Asurion Insurance	Nashville, TN	$99.00	No documentation available.	*n/a*	No
Dwaine Uttecht	9/28/2012	9/25/2012	Amazon Mktplace	WA	$281.45	Observed shipping confirmation email to	*n/a*	Yes

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
			Pmts			Jeanette Clement from Amazon on 9/24/12 at 8:34 p.m. for two Video Camera Tripods ($119.89 each) and shipping/handling ($41.67).		
Dwaine Uttecht	9/28/2012	9/25/2012	Amazon Mktplace Pmts	WA	$31.43	Observed order confirmation email to Jeanette Clement from Amazon on 9/25/12 at 2:42 p.m. for two HDMI Video Adapter ($9.29 each) and shipping/handling ($12.85).	*n/a*	Yes
Dwaine Uttecht	9/28/2012	9/26/2012	Amazon Mktplace Pmts	WA	$28.32	Observed order confirmation email to Jeanette Clement from Amazon on 9/25/12 at 2:42 p.m. for an Apple iPad Dock Connector ($22.37) and shipping/handling ($5.95).	*n/a*	Yes
Dwaine Uttecht	9/28/2012	9/27/2012	Amazon.com	WA	$136.88	Observed order confirmation email to Jeanette Clement from Amazon on 9/25/12 at 1:23 p.m. for four iPad cases ($34.22 each).	*n/a*	Yes
Dwaine Uttecht	9/28/2012	9/28/2012	Amazon.com	WA	$12.10	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 103-3400687-7829868 made on 9/26/12 for "Unstoppable" in Hardcover ($10.98) and shipping/handling ($1.12).	*n/a*	Yes
Dwaine Uttecht	9/28/2012	9/28/2012	Amazon.com	WA	$115.41	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 103-3400687-7829868 made on 9/26/12 for "Game Changers" in Hardcover ($11.35), "The Lion & the Mouse" in Hardcover ($10.61), "The House in the Night" in Hardcover ($11.56), "The Outcasts" in Paperback ($8.99), "A Song of Ice and Fire, Books 1-4" in Paperback ($21.03), "The Invaders" in Hardcover ($11.98), "Michael Vey: The Prisoner of Cell 25" in Paperback ($9.99), "Wolves in Blue" in Paperback ($11.66), and "A Ball for Daisy" in Hardcover ($10.63), plus shipping/handling	*n/a*	Yes

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
						($10.08) and a discount ($-2.47).		
Corey Fisher	9/28/2012	9/6/2012	Playscripts Inc	New York, NY	$205.20	Observed invoice from Playscripts on 9/5/12 for four Performances ($40 each) and five Standard Books ($7.99 each) for the "Artistic Inspiration" play and shipping/handling ($5.25).	*n/a*	Yes
Corey Fisher	9/28/2012	9/19/2012	Perkins Restaurant	Lincoln, NE	$41.34	Observed non-itemized receipt (only a credit card receipt) from Perkins for $36.34 plus a $5 tip on 9/18/12 at 10:07 a.m.	*Unknown*	No
Corey Fisher	9/28/2012	9/20/2012	Vex Robotics Inc	Greenville, TX	$135.28	Observed the bottom of an invoice from VEX Robotics for Screws ($4.95), four boxes of rubber bands ($5.96 each), and shipping/handling ($14.50); however, a large number of the charges were not included on the invoice.	*n/a*	No
Corey Fisher	9/28/2012	9/21/2012	Robotics Edu & Comp	Rockwall, TX	$200.00	Observed invoice and order confirmation from RobotEvents on 9/20/12 at 9:59 a.m. for team registration of six teams ($200).	*n/a*	Yes
Paul Anderson	9/28/2012	9/13/2012	Shaefer Sportswear	Effingham, IL	$169.20	No documentation available.	*n/a*	No
Dwaine Uttecht	10/28/2012	9/29/2012	Amazon.com	WA	$13.90	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 103-3400687-7829868 made on 9/26/12 for "Sky Rider" in Paperback ($12.78) and shipping/handling ($1.12).	*n/a*	Yes
Dwaine Uttecht	10/28/2012	10/1/2012	Amazon.com	WA	$98.34	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 103-3400687-7829868 made on 9/26/12 for "Standing Tall and Talented #1" in Paperback ($5.99), "Standing Tall and Talented #2" in Paperback ($5.99), "Michael Vey: Rise of the Elgen" in Hardcover ($12.23), "Theodore Boone: The Accused" in Hardcover ($11.55), "Seconds Away" in Hardcover ($12.91), "True Legend" in Hardcover ($12.23), "A Sick Day for Amos McGee" in Hardcover ($10.66), "The Mark	*n/a*	Yes

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
						of Athena" in Hardcover ($11.04), and "Shelter" in Paperback ($8.99), plus shipping/handling ($10.09) and a discount (-$3.34).		
Dwaine Uttecht	10/28/2012	10/3/2012	Epson Store	CA	$169.00	Observed order summary from Epson on 10/1/12 at 10:04 a.m. for Projector Lamp/Bulb ($169) for Bryan Williams.	*n/a*	Yes
Dwaine Uttecht	10/28/2012	10/12/2012	Teaching Strategies	Bethesda, MD	$59.25	No documentation available.	*n/a*	No
Dwaine Uttecht	10/28/2012	10/16/2012	Amazon.com	WA	$12.51	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 103-3400687-7829868 made on 9/26/12 for "Hidden" in Hardcover ($11.39) and shipping/handling ($1.12).	*n/a*	Yes
Dwaine Uttecht	10/28/2012	10/23/2012	Amazon.com	WA	$12.40	No documentation available.	*n/a*	No
Dwaine Uttecht	10/28/2012	10/27/2012	Amazon Mktplace Pmts	WA	$155.96	Observed order confirmation email to Jeanette Clement from Amazon on 10/25/12 at 11:42 a.m. for ZAGGfolio for iPad 2 ($89.99) and three iPad Dock Connectors ($21.99 each).	*n/a*	Yes
Corey Fisher	10/28/2012	9/29/2012	Robotics Edu & Comp	Rockwall, TX	$150.00	Observed order confirmation from RobotEvents on 9/28/12 for three team registrations ($50 each).	*n/a*	Yes
Corey Fisher	10/28/2012	10/3/2012	Factory Card Outlet	Grand Island, NE	$306.90	Observed receipt from Party City on 10/2/12 for four Halloween accessory items (ranging from $6.99 to $12.99) and six costumes ($44.99 each).	$0.00	Yes
Corey Fisher	10/28/2012	10/11/2012	OfficeMax, Inc.	Grand Island, NE	$106.96	Observed receipt from Office Max on 10/10/12 at 4:30 p.m. for four Twin Arm Desk Lamps ($24.99 each) and sales tax ($7). The District should not pay sales tax.	$7.00	Yes
Corey Fisher	10/28/2012	10/19/2012	Indianapolis Zoo	IN	$134.55	No documentation available.	*n/a*	No
Corey Fisher	10/28/2012	10/24/2012	Picadilly	Hannibal, MO	$98.01	Observed receipt for 29.708 gallons of gasoline at $3.299 per gallon on 10/23/12 at 3:59 p.m. from Picadilly 8 in Hannibal, MO.	*n/a*	Yes
Corey Fisher	10/28/2012	10/25/2012	Eastland Suites	Urbana, IL	$67.19	No documentation available.	*n/a*	No
Corey Fisher	10/28/2012	10/25/2012	Eastland Suites	Urbana, IL	$67.19	No documentation available.	*n/a*	No

RAVENNA PUBLIC SCHOOL DISTRICT
CREDIT CARD SUMMARY
August 1, 2012 through April 30, 2013

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
Corey Fisher	10/28/2012	10/25/2012	Eastland Suites	Urbana, IL	$67.19	No documentation available.	*n/a*	No
Corey Fisher	10/28/2012	10/25/2012	Eastland Suites	Urbana, IL	$67.19	No documentation available.	*n/a*	No
Corey Fisher	10/28/2012	10/27/2012	King Brothers	Southport, IN	$100.50	Observed receipt for 28.889 gallons of gasoline at $3.479 per gallon on 10/25/12 at 9:09 p.m. from King Brothers in Southport, IN .	*n/a*	Yes
Corey Fisher	10/28/2012	10/27/2012	Brozinni	Indianapolis, IN	$61.82	No documentation available.	*n/a*	No
Corey Fisher	10/28/2012	10/27/2012	DNR Instate Museum	Indianapolis, IN	$121.50	No documentation available.	*n/a*	No
Corey Fisher	10/28/2012	10/28/2012	Monroe City Amoco	Monroe City, MO	$96.01	Observed receipt for 29.641 gallons of gasoline at $3.239 per gallon on 10/27/12 at 3:05 p.m. from Monroe City BP in Monroe City, MO.	*n/a*	Yes
Paul Anderson	10/28/2012	10/2/2012	Comfort Suites	Gothenburg, NE	$96.06	No documentation available.	*Unknown*	No
Paul Anderson	10/28/2012	10/2/2012	Taco Johns	Kearney, NE	$12.26	No documentation available.	*Unknown*	No
Paul Anderson	10/28/2012	10/12/2012	Guardian Caps	Alpharetta, GA	$412.55	No documentation available.	*n/a*	No
Paul Anderson	10/28/2012	10/12/2012	Victory Team	CA	$223.20	No documentation available.	*n/a*	No
Paul Anderson	10/28/2012	10/12/2012	Vex Robotics Inc	Greenville, TX	$368.91	Observed invoice from VEX Robotics on 10/11/12 at 4:07 p.m. for C-Channel ($49.99), C-Channel ($39.99), Mecanum Wheel ($59.99), Field Tile Kit ($189.99) and shipping/handling ($28.95).	*n/a*	Yes
Paul Anderson	10/28/2012	10/24/2012	Robotics Edu & Comp	Rockwall, TX	$250.00	Observed order confirmation from RobotEvents on 10/23/12 for five team registrations ($50 each).	*n/a*	Yes
Paul Anderson	10/28/2012	10/25/2012	Robotics Edu & Comp	Rockwall, TX	$100.00	Observed order confirmation from RobotEvents on 10/24/12 for two team registrations ($50 each).	*n/a*	Yes
Paul Anderson	10/28/2012	10/25/2012	Vex Robotics Inc	Greenville, TX	$234.20	Observed order confirmation from VEX Robotics on 10/24/12 for C-Channel ($39.99), four 2-wire motors ($19.99 each), five claw kits ($19.99 each), and shipping/handling ($14.30).	*n/a*	Yes
Dwaine Uttecht	11/28/2012	10/31/2012	Little Mexico	Kearney, NE	$33.12	Observed non-itemized receipt (only a credit	*Unknown*	No

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
						card receipt) from Little Mexico for $28.12 plus a $5 tip on 10/30/12 at 12:41 p.m.		
Dwaine Uttecht	11/28/2012	11/5/2012	Amazon Mktplace Pmts	WA	$39.00	Observed order confirmation email to Jeanette Clement on 11/2/12 at 9:51 a.m. for rechargeable batteries ($39).	*n/a*	Yes
Dwaine Uttecht	11/28/2012	11/9/2012	Epson Store	CA	$169.00	No documentation available.	*n/a*	No
Dwaine Uttecht	11/28/2012	11/12/2012	Amazon.com	WA	$11.59	No documentation available.	*n/a*	No
Dwaine Uttecht	11/28/2012	11/15/2012	Twin Peaks	Omaha, NE	$34.19	No documentation available.	*Unknown*	No
Dwaine Uttecht	11/28/2012	11/17/2012	Hampton Inn & Suites	LaVista, NE	$350.44	No documentation available.	*Unknown*	No
Dwaine Uttecht	11/28/2012	11/21/2012	Amazon.com	WA	$40.48	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 107-8948861-3491431 made on 11/20/12 for "Shakespeare's Tragedies" on DVD ($40.48).	*n/a*	Yes
Dwaine Uttecht	11/28/2012	11/21/2012	Amazon.com	WA	$22.38	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 107-8948861-3491431 on 11/20/12 for "The Plays of William Shakespeare - Macbeth" on DVD ($22.38).	*n/a*	Yes
Corey Fisher	11/28/2012	11/3/2012	Hilton Garden Inn	Indianapolis, IN	$1,295.19	No documentation available.	*n/a*	No
Corey Fisher	11/28/2012	11/6/2012	Vex Robotics	TX	$103.49	No documentation available.	*n/a*	No
Corey Fisher	11/28/2012	11/7/2012	Robotics Edu & Comp	Rockwall, TX	$100.00	No documentation available.	*n/a*	No
Corey Fisher	11/28/2012	11/7/2012	PayPal *RKCHR	CA	$1,270.00	No documentation available.	*n/a*	No
Corey Fisher	11/28/2012	11/13/2012	Robotics Edu & Comp	Rockwall, TX	$225.00	No documentation available.	*n/a*	No
Corey Fisher	11/28/2012	11/14/2012	Vex Robotics	TX	$573.88	No documentation available.	*n/a*	No
Corey Fisher	11/28/2012	11/21/2012	MCM Electronics Inc	Centerville, OH	$29.90	No documentation available.	*n/a*	No
Paul Anderson	11/28/2012	11/1/2012	Amazon Mktplace Pmts	WA	$65.86	Observed order confirmation email to Paul Anderson on 10/31/12 for Corrective Reading Decoding Workbook ($61.87) and shipping/handling ($3.99).	*n/a*	Yes
Paul Anderson	11/28/2012	11/7/2012	Enchanted Learning	Mercer Island,	$125.00	No documentation available.	*n/a*	No

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CREDIT CARD SUMMARY
August 1, 2012 through April 30, 2013

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
				WA				
Paul Anderson	11/28/2012	11/17/2012	Country Inn and Suit	Lincoln, NE	$159.98	This charge was subsequently reversed on the same day.	$0.00	n/a
Paul Anderson	11/28/2012	11/17/2012	Pump & Pantry	Grand Island, NE	$20.00	No documentation available.	*n/a*	No
Paul Anderson	11/28/2012	11/27/2012	Hudl	Lincoln, NE	$400.00	No documentation available.	*Unknown*	No
Paul Anderson	11/28/2012	11/27/2012	Hudl	Lincoln, NE	$400.00	No documentation available.	*Unknown*	No
Dwaine Uttecht	12/28/2012	11/30/2012	Amazon Mktplace Pmts	WA	$45.07	No documentation available.	*n/a*	No
Dwaine Uttecht	12/28/2012	12/4/2012	Google *Google Play	CA	$25.00	No documentation available.	*n/a*	No
Dwaine Uttecht	12/28/2012	12/12/2012	Amazon Mktplace Pmts	WA	$360.05	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 103-3791022-3494616 made on 12/11/12 for three 6.5' HDMI cables ($5.49 each), two iPad cases ($43.40 each), two packages of tablet cleaning cloths ($17.99 each), three 3' HDMI cables ($4.99 each), two Apple TVs ($94.99 each) and shipping/handling ($15.85).	*n/a*	Yes
Dwaine Uttecht	12/28/2012	12/12/2012	Amazon Mktplace Pmts	WA	$256.90	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 103-5508564-4567444 on 12/12/12 for a 16MB internal hard drive ($195) and shipping/handling ($61.90).	*n/a*	Yes
Dwaine Uttecht	12/28/2012	12/22/2012	Amazon.com	WA	$6.32	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 103-3400687-7829868 made on 9/26/12 for "Slam Dunk: Standing Tall and Talented" in Paperback ($5.99) plus shipping/handling ($1.12) and a discount (-$0.79).	*n/a*	Yes
Corey Fisher	12/28/2012	12/5/2012	Vex Robotics	TX	$422.26	No documentation available.	*n/a*	No
Corey Fisher	12/28/2012	12/11/2012	Vex Robotics	TX	$243.56	No documentation available.	*n/a*	No
Corey Fisher	12/28/2012	12/19/2012	Dropbox	San Francisco, CA	$99.00	No documentation available.	*n/a*	No
Corey Fisher	12/28/2012	12/21/2012	Microsoft Tech Suppo	WA	$277.13	No documentation available.	*n/a*	No

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
Paul Anderson	12/28/2012	12/20/2012	USPS-NCMS	Kansas City, MO	$1,278.75	No documentation available.	*n/a*	No
Dwaine Uttecht	1/28/2013	12/31/2012	Asurion Wireless Ins	TN	$99.00	No documentation available.	*n/a*	No
Dwaine Uttecht	1/28/2013	1/8/2013	Amazon Mktplace Pmts	WA	$188.48	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 106-7312557-0052220 made on 1/7/13 for Triple Lighting Kit with Backdrops and Support System ($164.99) and shipping/handling ($23.49).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/8/2013	Amazon Mktplace Pmts	WA	$9.95	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 103-8421517-9213856 made on 1/8/13 for "The Street" in Paperback ($5.96) and shipping/handling ($3.99).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/9/2013	Amazon Mktplace Pmts	WA	$9.62	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 103-6642079-9086654 made on 1/8/13 for "The Street" in Paperback ($5.63) and shipping/handling ($3.99).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/9/2013	Amazon Mktplace Pmts	WA	$9.60	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 103-4409484-3149847 made on 1/8/13 for "The Street" in Paperback ($5.61) and shipping/handling ($3.99).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/10/2013	Amazon.com	WA	$26.37	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 107-2919303-5109012 made on 1/9/13 for "To Kill a Mockingbird" on Audio CD ($22.38) and shipping/handling ($3.99).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/10/2013	Amazon Mktplace Pmts	WA	$16.49	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 107-6733268-8514610 made on 1/9/13 for "Destination Friendship" in Paperback ($12.50) and shipping/handling ($3.99).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/10/2013	Amazon.com	WA	$220.91	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order	*n/a*	Yes

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
						107-4515161-9435400 made on 1/9/13 for two "I Am Utterly Unique" in Paperback ($13.55 each), two "Destination Friendship" in Paperback ($20.48 each), two "All Cats Have Aspergers Syndrome" in Hardcover ($9.96 each), six "When My Worries Get Too Big!" in Paperback ($12.89 each), six "Can I Tell You About Asperger Syndrome?" in Paperback ($7.31 each), and "Since We're Friends: An Autism Picture Book" in Hardcover ($11.73).		
Dwaine Uttecht	1/28/2013	1/10/2013	Amazon Mktplace Pmts	WA	$4.59	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 107-2521898-3878606 made on 1/9/13 for "Esteem Builders" in Paperback ($.60) and shipping/handling ($3.99).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/10/2013	Amazon Mktplace Pmts	WA	$16.49	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 107-1069879-9057016 made on 1/9/13 for "Destination Friendship" in Paperback ($12.50) and shipping/handling ($3.99).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/10/2013	Amazon.com	WA	$5.59	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 107-4515161-9435400 made on 1/9/13 for "Ian's Walk: A Story about Autism" in Paperback ($6.99) plus shipping/handling ($1.10) and a discount (-$2.50).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/12/2013	Amazon Mktplace Pmts	WA	$10.11	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 103-4437641-5339401 made on 1/8/13 for "The Street" in Paperback ($6.12) and shipping/handling ($3.99).	*n/a*	Yes
Dwaine Uttecht	1/28/2013	1/13/2013	Amazon Mktplace Pmts	WA	$295.86	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 107-4515161-9435400 made on 1/9/13 for three "The Social Skills Picture Book" in	*n/a*	Yes

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
						Paperback (two at $24.51 each & one at $21.84), Totika Set ($58.48), "Esteem Builders" in Paperback ($4), "When My Autism Gets Too Big!" in Paperback ($81.50), four "Ian's Walk" in Paperback ($6.99 each), and five "Since We're Friends" in Hardcover ($11.73 each) plus shipping/handling ($17.72) and a discount (-$23.31).		
Dwaine Uttecht	1/28/2013	1/14/2013	Newegg.com	CA	$39.39	No documentation available.	*n/a*	No
Dwaine Uttecht	1/28/2013	1/14/2013	Newegg.com	CA	$338.36	No documentation available.	*n/a*	No
Corey Fisher	1/28/2013	1/5/2013	Server Supply.com	Long Island City, NY	$98.32	No documentation available.	*n/a*	No
Corey Fisher	1/28/2013	1/25/2013	Monoprice Inc	Rancho Cucamo, CA	$35.41	No documentation available.	*n/a*	No
Paul Anderson	1/28/2013	1/8/2013	PayPal *Wal-Mart Com	CA	$104.80	No documentation available.	*n/a*	No
Paul Anderson	1/28/2013	1/15/2013	PayPal *AABRICKS20	CA	$18.99	No documentation available.	*n/a*	No
Paul Anderson	1/28/2013	1/16/2013	Vex Robotics	TX	$349.46	No documentation available.	*n/a*	No
Dwaine Uttecht	2/28/2013	2/11/2013	H.I. Express	Carter Lake, IA	$86.24	No documentation available.	*n/a*	No
Dwaine Uttecht	2/28/2013	2/11/2013	H.I. Express	Carter Lake, IA	$86.24	No documentation available.	*n/a*	No
Dwaine Uttecht	2/28/2013	2/11/2013	H.I. Express	Carter Lake, IA	$86.24	No documentation available.	*n/a*	No
Dwaine Uttecht	2/28/2013	2/13/2013	Worldpass Travel	El Dorado Hills, CA	$100.00	Observed invoice from Get Travel Sports & Events for two hotel rooms with five-night stays from 4/16/13 (check-in) to 4/21/13 (check-out) at Clarion Hotel in Anaheim, CA with a nightly rate of $121.68. There was a handwritten note on the invoice indicating this was for World Robotics. The invoice total was $1,216.80 and the remaining $1,116.80 balance was paid on 4/5/13 (see below).	*n/a*	Yes
Dwaine Uttecht	2/28/2013	2/14/2013	Samuel French Inc	NY	$292.15	No documentation available.	*n/a*	No
Dwaine Uttecht	2/28/2013	2/15/2013	Twin Peaks	Omaha, NE	$5.49	No documentation available.	*Unknown*	No
Dwaine Uttecht	2/28/2013	2/17/2013	Courtyard 24G	LaVista, NE	$405.75	No documentation available.	*Unknown*	No

RAVENNA PUBLIC SCHOOL DISTRICT

EXHIBIT A

CREDIT CARD SUMMARY

August 1, 2012 through April 30, 2013

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
Corey Fisher	2/28/2013	1/31/2013	Lowe's E-Commerce	North Wilkesboro, NC	$95.11	Observed order for a Backflow Preventer Assembly with a sales date of 1/31/13 for $88.89 plus $6.22 sales tax.	*n/a*	Yes
Corey Fisher	2/28/2013	2/9/2013	Americas Best Value	Columbus, NE	$431.99	No documentation available.	*Unknown*	No
Corey Fisher	2/28/2013	2/14/2013	Carter Lake Super 8	Carter Lake, IA	$1,511.85	Observed five invoices for three night stays (2/13/13 to 2/16/13) at Super 8 Omaha Eppley Airport in Carter Lake, IA at a nightly rate of $100.79 ($89.99 + 10.80 tax) or a total of $302.37 per invoice. Order for Payment included a handwritten note indicating the rooms were for "District & State Wrestling." Ravenna had three students qualify for State Wrestling which was held at the CenturyLink Center in Omaha, NE on 2/14/13 to 2/16/13.	*n/a*	No
Corey Fisher	2/28/2013	2/18/2013	U Stop	Lincoln, NE	$90.58	No documentation available.	*n/a*	No
Corey Fisher	2/28/2013	2/21/2013	Science Kit	Tonawanda, NY	$8.28	No documentation available.	*n/a*	No
Corey Fisher	2/28/2013	2/22/2013	Science Kit	Tonawanda, NY	$16.57	No documentation available.	*n/a*	No
Corey Fisher	2/28/2013	2/25/2013	Science Kit	Tonawanda, NY	$23.78	No documentation available.	*n/a*	No
Corey Fisher	2/28/2013	2/26/2013	Vex Robotics	TX	$122.61	No documentation available.	*n/a*	No
Paul Anderson	2/28/2013	1/31/2013	Robotics Edu & Comp	Rockwall, TX	$1,200.00	No documentation available.	*n/a*	No
Paul Anderson	2/28/2013	2/2/2013	Championship Product	Ames, IA	$217.45	No documentation available.	*n/a*	No
Paul Anderson	2/28/2013	2/5/2013	Robotics Edu & Comp	Rockwall, TX	$75.00	No documentation available.	*n/a*	No
Paul Anderson	2/28/2013	2/6/2013	Amazon Mktplace Pmts	WA	$23.99	No documentation available.	*n/a*	No
Paul Anderson	2/28/2013	2/10/2013	Sleep Inn & Suites	Columbus, NE	$81.40	No documentation available.	*Unknown*	No
Paul Anderson	2/28/2013	2/15/2013	Pizza Hut	Minden, NE	$90.00	No documentation available.	*Unknown*	No
Dwaine Uttecht	3/30/2013	3/13/2013	Newegg.com	CA	$49.99	No documentation available.	*n/a*	No
Dwaine Uttecht	3/30/2013	3/14/2013	Papercut Software	USA	$210.00	No documentation available.	*n/a*	No
Dwaine Uttecht	3/30/2013	3/15/2013	Subway	Ravenna, NE	$141.20	No documentation available.	*Unknown*	No

RAVENNA PUBLIC SCHOOL DISTRICT
CREDIT CARD SUMMARY
August 1, 2012 through April 30, 2013

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
Dwaine Uttecht	3/30/2013	3/19/2013	Amazon.com	WA	$12.09	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is part of order 103-3400687-7829868 made on 9/26/12 for "Clockwork Princess" in Hardcover ($10.97) plus shipping/handling ($1.12).	*n/a*	Yes
Dwaine Uttecht	3/30/2013	3/20/2013	Newegg.com	CA	$99.98	No documentation available.	*n/a*	No
Corey Fisher	3/30/2013	3/2/2013	www.exitlightco.com	CA	$130.00	No documentation available.	*n/a*	No
Corey Fisher	3/30/2013	3/6/2013	DRI*Vmware	MN	$49.99	Observed order for Academic VMware Fusion 5 Professional Edition (for Mac OS) for $49.99.	*n/a*	Yes
Corey Fisher	3/30/2013	3/6/2013	PayPal *Airserver	CA	$79.80	Observed invoice for AirServer for PC (Single Commercial License) for $79.80.	*n/a*	Yes
Corey Fisher	3/30/2013	3/7/2013	National Robotics	Ralston, NE	$64.18	Observed invoice for 7.2V Robot Battery for $59.98 plus $4.20 sales tax.	$4.20	Yes
Corey Fisher	3/30/2013	3/9/2013	Buckys	Elkhorn, NE	$40.06	Observed receipt for 11.194 gallons of unleaded plus gasoline for $3.579 on 3/8/13 at 7:00 p.m. from Bucky's in Elkhorn, NE.	*n/a*	Yes
Corey Fisher	3/30/2013	3/9/2013	National Robotics	Ralston, NE	$21.39	Observed invoice for a 2-wire Motor 393 for $19.99 pus $1.40 sales tax.	$1.40	Yes
Corey Fisher	3/30/2013	3/10/2013	Holiday Inn Express	Carter Lake, IA	$172.48	Observed hotel bill for two-night stay at Holiday Inn Express in Carter Lake, IA with 3/7/13 arrival date and 3/9/13 departure date at a rate of $86.24 per night ($77 room rate plus $9.24 tax). Handwritten note indicated the rooms were for National Robotics.	*n/a*	Yes
Corey Fisher	3/30/2013	3/10/2013	Holiday Inn Express	Carter Lake, IA	$172.48	Observed hotel bill for two-night stay at Holiday Inn Express in Carter Lake, IA with 3/7/13 arrival date and 3/9/13 departure date at a rate of $86.24 per night ($77 room rate plus $9.24 tax). Handwritten note indicated the rooms were for National Robotics.	*n/a*	Yes
Corey Fisher	3/30/2013	3/15/2013	Graymark Internation	Tustin, CA	$74.90	No documentation available.	*n/a*	No
Corey Fisher	3/30/2013	3/16/2013	Jostens Product Line	Denver, CO	$42.80	Observed Purchase Order and Payment Confirmation email from Jostens for one yearbook at a unit rate of $40 plus $2.80	*n/a*	Yes

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
						sales tax.		
Corey Fisher	3/30/2013	3/19/2013	Science Kit	Tonawanda, NY	$1.02	No documentation available.	*n/a*	No
Corey Fisher	3/30/2013	3/28/2013	National Robotics	Waterloo, NE	$442.91	Observed non-itemized receipt listing "Item" with a price of $442.91.	*Unknown*	No
Corey Fisher	3/30/2013	3/29/2013	Homedepot.com	CA	$71.74	Observed order for a 37 inch Mobile Job Box with a unit price of $68 plus $3.74 sales tax.	*n/a*	Yes
Paul Anderson	3/30/2013	3/8/2013	iTunes MusicUSA	Cupertino, CA	$5.34	Observed email receipt for iMovie (v1.4.1) at a unit price of $4.99 plus $0.35 sales tax.	*n/a*	Yes
Paul Anderson	3/30/2013	3/15/2013	iTunes MusicUSA	Cupertino, CA	$3.20	No documentation available.	*n/a*	No
Dwaine Uttecht	4/29/2013	4/5/2013	Monoprice Inc	Rancho Cucamo, CA	$15.93	No documentation available.	*n/a*	No
Dwaine Uttecht	4/29/2013	4/5/2013	Worldpass Travel	Charlottesville, VA	$1,116.80	Observed invoice from Get Travel Sports & Events for two hotel rooms with five-night stays from 4/16/13 (check-in) to 4/21/13 (check-out) at Clarion Hotel in Anaheim, CA with a nightly rate of $121.68. There was a handwritten note on the invoice indicating this was for World Robotics. The invoice total was $1,216.80 and the remaining $100 balance was previously paid on 2/13/13 (see above).	*n/a*	Yes
Dwaine Uttecht	4/29/2013	4/6/2013	Worldpass Travel	Charlottesville, VA	$680.00	Observed invoice from Get Travel Sports & Events for 10 One-Day Twilight Tickets to Disneyland at $68 per ticket.	*n/a*	Yes
Dwaine Uttecht	4/29/2013	4/13/2013	Epson Store	CA	$248.00	Observed order confirmation for a ELPLP57 Replacement Projector Lamp/Bulb for $169 and a ELPLP71 Replacement Projector Lamp/Bulb for $79.	*n/a*	Yes
Dwaine Uttecht	4/29/2013	4/13/2013	Epson Store	CA	$169.00	Observed order confirmation for a ELPLP57 Replacement Projector Lamp/Bulb for $169.	*n/a*	Yes
Dwaine Uttecht	4/29/2013	4/18/2013	Amazon.com	WA	$46.46	Observed list of Amazon Purchases provided by Dwaine Uttecht. Purchase is order 112-3092989-1599400 made on 4/18/13 for "Windows Server 2012 Unleashed" in	*n/a*	Yes

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
						Hardcover ($33.48) and shipping/handling ($12.98).		
Corey Fisher	4/29/2013	4/6/2013	Grisantis	Omaha, NE	$589.82	Observed Grisanti's receipt listing 8 appetizers, 21 entrees (ranging in price from $18.99 to $10.59 each), 9 desserts, and 19 non-alcoholic beverages on 4/5/13 at 7:14pm. The receipt notes 21 guests with a subtotal of $454.03 for food, plus $38.59 sales tax and $9.63 food/bev tax, and $87.57 in gratuity (18%).	$38.59	Yes
Corey Fisher	4/29/2013	4/6/2013	Nomorerackcom	New York, NY	$30.00	No documentation available.	*n/a*	No
Corey Fisher	4/29/2013	4/7/2013	QT	Omaha, NE	$56.16	Observed receipt for 16.870 gallons of unleaded plus gasoline for $3.329 on 4/6/13 at 11:47 a.m. from QuickTrip in Omaha, NE.	*n/a*	Yes
Corey Fisher	4/29/2013	4/7/2013	QT	Omaha, NE	$58.97	Observed receipt for 17.715 gallons of unleaded plus gasoline for $3.329 on 4/6/13 at 11:48 a.m. from QuickTrip in Omaha, NE.	*n/a*	Yes
Corey Fisher	4/29/2013	4/9/2013	Doubletree Guest Sui	Omaha, NE	$1,248.00	Observed hotel bill for six rooms each with a two-night stay at DoubleTree Suites by Hilton in Omaha, NE from 4/4/13 through 4/5/13 at a rate of $104 per night. Order for Payment included handwritten note indicating the rooms were for "State."	$0.00	Yes
Corey Fisher	4/29/2013	4/12/2013	Server Supply.com	Long Island City, NY	$31.00	Observed order for an HP-Jetdirect 610N Ethernet 10/100 Base-TX Internal Print Server for $31.	*n/a*	Yes
Corey Fisher	4/29/2013	4/12/2013	Online Sign Purchase	TX	$132.25	Observed order for a 3 x 5 foot vinyl banner with a unit price of $27.88 plus shipping costs of $104.37. Handwritten note indicated this banner was for robotics.	*n/a*	Yes
Corey Fisher	4/29/2013	4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.	*Unknown*	No
Corey Fisher	4/29/2013	4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.	*Unknown*	No
Corey Fisher	4/29/2013	4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.	*Unknown*	No
Corey Fisher	4/29/2013	4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.	*Unknown*	No
Corey Fisher	4/29/2013	4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.	*Unknown*	No
Corey Fisher	4/29/2013	4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.	*Unknown*	No

RAVENNA PUBLIC SCHOOL DISTRICT
CREDIT CARD SUMMARY
August 1, 2012 through April 30, 2013

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
Corey Fisher	4/29/2013	4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.	*Unknown*	No
Corey Fisher	4/29/2013	4/14/2013	Hastings Super 8	Hastings, NE	$125.92	No documentation available.	*Unknown*	No
Corey Fisher	4/29/2013	4/16/2013	Joseph Kwon	Anaheim, CA	$43.76	No documentation available.	*n/a*	No
Corey Fisher	4/29/2013	4/17/2013	Cheesecake Factory	Anaheim, CA	$82.14	Observed non-itemized receipt (only a credit card receipt) from Cheesecake Factory for $74.14 plus a $8 tip at 9:28 p.m. (the date was cut off the receipt).	*n/a*	No
Corey Fisher	4/29/2013	4/18/2013	L2GAnaheim Transit	Anaheim, CA	$25.00	No documentation available.	*n/a*	No
Corey Fisher	4/29/2013	4/19/2013	Robotics Edu & Comp	Rockwall, TX	$53.86	Observed receipt for a Power Expander at a unit price of $49.99 plus $3.87 sales tax.	*n/a*	Yes
Corey Fisher	4/29/2013	4/20/2013	California Yellow Ca	Santa Ana, CA	$27.67	No documentation available.	*n/a*	No
Corey Fisher	4/29/2013	4/20/2013	California Yellow Ca	Santa Ana, CA	$27.67	No documentation available.	*n/a*	No
Corey Fisher	4/29/2013	4/20/2013	L2GAnaheim Transit	Anaheim, CA	$25.00	No documentation available.	*n/a*	No
Corey Fisher	4/29/2013	4/21/2013	L2GAnaheim Transit	Anaheim, CA	$10.00	No documentation available.	*n/a*	No
Corey Fisher	4/29/2013	4/22/2013	Outback	Garden Grove, CA	$78.79	Observed non-itemized receipt (only a credit card receipt) from Outback Steakhouse for $66.79 plus a $12 tip on 4/21/13 at 1:08 p.m.	*n/a*	No
Corey Fisher	4/29/2013	4/22/2013	Ampco Parking	Omaha, NE	$31.50	Observed non-itemized receipt (only a credit card receipt) from Ampco Parking in Omaha, NE, for $31.50 on 4/21/13 at 11:47 p.m.	*n/a*	No
Corey Fisher	4/29/2013	4/22/2013	Yellow Cab OC	Anaheim, CA	$44.10	Observed receipt from YCC for 0.8 miles for a charge of $36.75 plus a $7.35 tip (20%).	*n/a*	Yes
Corey Fisher	4/29/2013	4/26/2013	Embassy Suites	LaVista, NE	$164.64	No documentation available.	*Unknown*	No
Corey Fisher	4/29/2013	4/26/2013	Embassy Suites	LaVista, NE	$164.64	No documentation available.	*Unknown*	No
Corey Fisher	4/29/2013	4/26/2013	Big Fred's	Omaha, NE	$45.15	Observed Big Fred's receipt for three small salads ($9.45), one large pizza ($18.40), onion rings ($5.25), and two iced teas (3.50), with a subtotal of $36.60 plus $2.63 sales tax and $0.92 city tax, and a $5 tip. A handwritten note indicated that this was a "Neta meal" for four individuals.	$2.63	Yes
Corey Fisher	4/29/2013	4/27/2013	Embassy Suites	LaVista, NE	$329.28	Observed hotel bill for two-night stay at Embassy Suites in LaVista, NE with 4/24/13 arrival date and 4/26/13 departure date at a rate of $164.64 per night ($140 room rate	$49.28	Yes

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
						plus $24.64 taxes). Name on bill was Corey Fischer.		
Corey Fisher	4/29/2013	4/27/2013	Embassy Suites	LaVista, NE	$280.00	Observed hotel bill for two-night stay at Embassy Suites in LaVista, NE with 4/24/13 arrival date and 4/26/13 departure date at a rate of $140 per night. Name on bill was Paul Beranek.	$0.00	Yes
Corey Fisher	4/29/2013	4/27/2013	Embassy Suites	LaVista, NE	$329.28	Observed hotel bill for two-night stay at Embassy Suites in LaVista, NE with 4/24/13 arrival date and 4/26/13 departure date at a rate of $164.64 per night ($140 room rate plus $24.64 taxes). Name on bill was Becky Keilig.	$49.28	Yes
Corey Fisher	4/29/2013	4/29/2013	UO Conference Svcs	Eugene, OR	$150.00	Observed receipt for full conference registration at NETA 2013 for $150.	*n/a*	Yes
Corey Fisher	4/29/2013	4/29/2013	UO Conference Svcs	Eugene, OR	$150.00	Observed receipt for full conference registration at NETA 2013 for $150.	*n/a*	Yes
Paul Anderson	4/29/2013	4/6/2013	U Stop	Lincoln, NE	$35.00	Observed receipt for 10.208 gallons of unleaded plus gasoline for $3.429 on 4/5/13 at 11:37 a.m. from U-Stop in Lincoln, NE.	*n/a*	Yes
Paul Anderson	4/29/2013	4/19/2013	Amazon Mktplace Pmts	WA	$3.84	No documentation available.	*n/a*	No
Paul Anderson	4/29/2013	4/20/2013	Amazon Mktplace Pmts	WA	$5.30	No documentation available.	*n/a*	No
Paul Anderson	4/29/2013	4/20/2013	Amazon Mktplace Pmts	WA	$3.92	No documentation available.	*n/a*	No
Paul Anderson	4/29/2013	4/22/2013	Amazon Mktplace Pmts	WA	$17.63	No documentation available.	*n/a*	No
Paul Anderson	4/29/2013	4/25/2013	Oak Hall Cap & Gown	Salem, VA	$268.00	Observed order for 17 graduation caps, gowns, & tassels at $13.50 each and a cap & tassel for $7.50, plus freight charges of $31.	*n/a*	Yes
Paul Anderson	4/29/2013	4/26/2013	NCS Pearson	MN	$360.56	Observed order for two WIAT-III Enhanced Record Forms/Response Booklet Combo at $128.75 each and a WIAT-III Technical Manual CD at $82.65, plus shipping/handling of $20.41.	*n/a*	Yes

RAVENNA PUBLIC SCHOOL DISTRICT

EXHIBIT A

CREDIT CARD SUMMARY

August 1, 2012 through April 30, 2013

Name on Card	Statement Closing Date	Trans Date	Vendor	Location	Amount	APA Notes	In-State Sales Tax Paid	Complete Detailed Receipt
Paul Anderson	4/29/2013	4/27/2013	Embassy Suites	LaVista, NE	$515.22	Observed hotel bill for three-night stay at Embassy Suites in LaVista, NE with 4/23/13 arrival date and 4/26/13 departure date at a rate of $164.64 per night ($140 room rate plus $24.64 taxes). Bill also included two charges of $10.95 for High Speed Internet. Name on bill was Bryan Williams.	$73.92	Yes
					$34,020.60		**$226.30**	