



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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October 25, 2016

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

Dear Ms. Fiddelke:

As you know, in August 2013, the Nebraska Auditor of Public Accounts (APA) issued a letter to you regarding certain expenditures of the Ravenna Public School District (District). That letter expressed our concerns with the District's credit card procedures, signatures on District checks, Ravenna School Board's (Board) approval of all expenditures, certain improper expenditures, purchases requiring quotes or bids, and the Board's petty cash fund.

That letter informed you that this office would perform follow-up procedures to ensure the Board took appropriate corrective actions. In June 2016, the APA contacted your Superintendent, Kenneth Schroeder, to request certain information for our follow-up procedures and to determine whether a full audit or attestation was necessary.

Based upon the outcome of our preliminary work, the APA has determined that a separate financial audit or attestation of the District by the APA is unnecessary at this time. However, your continued lack of corrective action could result in the APA electing to conduct the financial audit of the District, at your cost, in future years.

Our preliminary work did reveal certain internal control or compliance matters, or other operational concerns, that are presented below. The following presentation of those matters, along with the related recommendations, will provide the District with an opportunity to improve overall financial operations.

Our consideration of internal control was for the limited purpose described above, and it 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.

1. "General Flow-Thru" Account

The District pays certain expenditures prior to Board approval, which is not in compliance with its own Board policies.

As explained in our August 2013 letter, the Board meets once per month and approves the District's expenditures at that time. Generally, payments of the expenses are made following such monthly meetings.

However, the District also utilizes what it calls a “General Flow-Thru Account,” which provides an alternative method for making payments. According to the Superintendent, this 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.

Each month the Board is provided with a list of payments from this account. The list is included with the general fund invoices that are scanned and available online for the Board’s review prior to each meeting. However, instead of also providing the Board members with online access to the supporting documentation for each of the “General Flow-Thru Account,” transactions, the District simply makes this documentation “available” to the Board at its monthly meetings.

The APA reviewed the “General Flow-Thru Account” transactions for the period January 2016 through June 2016. The District processed the following activity through this account:

Month	Amount
January 2016	\$ 1,895.66
February 2016	\$ 2,928.72
March 2016	\$ 1,896.78
April 2016	\$ 4,696.03
May 2016	\$ 2,111.60
June 2016	\$ 957.81
Totals	\$ 14,486.60

A complete list of transactions paid from the “General Flow-Thru Account” is included in **Attachment A**. From a review of these expenditures, most should have been paid either through the normal claims process or by using a credit card or from a petty cash fund.

Board Policy 706.06 requires the District to do the following when paying for goods and services:

The board will give final approval to all payments of bills. Payment of bills shall be submitted by the superintendent for the board’s approval only after verification of delivery and satisfaction by the department or staff receiving the item(s). No payment for goods or services shall be made unless both an itemized invoice showing the name of the person or firm to whom payment is due is presented, and a receiving document bearing the signature of an authorized school employee is on file. Furthermore, the invoice must have been issued in response to an approved purchase order. The superintendent shall audit all claims, and shall submit the same to the Board of Education for approval and authorization for payment.

School district moneys shall be disbursed only upon final board approval of the monthly list of bills. Each district check shall show the legal identification of the district by name and address, and the depository or investment account upon which the check is drawn. It shall also specify the amount to be paid and to whom payment is made, from what funds, for what purpose, the date of payment and the number of the check.

(Emphasis added.) As stated plainly above, District funds are to be expended “only upon final board approval.” Nevertheless, payments from the “General Flow-Thru Account” are issued prior to Board approval.

The APA also identified the following concerns related to the “General Flow-Thru Account” transactions:

Unallowable or Unreasonable Purchases

The following transactions are considered unallowable or unreasonable:

Check Number	Payee	Amount	APA Notes
5440	Ravenna Chamber of Commerce	\$560.00	Observed invoice for \$560 for “Teacher Appreciation Chamber Bucks” (112 x \$5) dated 4/26/16.
5448	Cindy Grimes	\$35.74	Observed receipts from Subway for \$7.25 for lunch on 3/21/16, from Runza for \$7.49 for lunch on 4/20/16. The remaining amount is a fuel purchase. Cindy is a bus driver for the district. Meals appeared to be for one-day travel.
5463	Ravenna Chamber of Commerce	\$10.00	Observed invoice for \$10 for “Teacher Appreciation Chamber Bucks” (2 x \$5) dated 5/4/16. Approval of Chamber Bucks was in Board minutes.
5472	Christie’s Kitchen	\$45.00	Observed receipt from Christie’s Kitchen for a retirement cake for \$45.
5474	Ravenna Locker	\$65.19	Ravenna Locker is a meat locker that the District uses to supply hamburgers and hot dogs for the end of year picnic for staff and their spouses.
5475	Lisa Jones	\$55.76	Observed receipt for 10 dozen cookies from Eileen’s Cookies Kearney for \$45 and a receipt from HyVee for fruit punch for \$10.76.
5477	Caley Greer	\$74.50	Observed receipt from Eileen’s Cookies Kearney for 17 dozen cookies and 3 trays for \$74.50. Receipt was dated 5/23/16. Also observed purchase order for 17 dozen cookies and 3 trays dated 5/23/16.
5481	Stephen Luth	\$58.18	Expense reimbursement for school bus permit and meals. Observed a copy of Mr. Luth’s permit with the fee of \$7.50 listed on the permit. Expense also included five meals for bus driver. There were two non-itemized receipts for \$7.37 from Arby’s and \$18.77 from Pizza Palace, a total of \$26.14. There was also one meal for \$4.50 that lacked a receipt. Meals appeared to take place during one-day travel.
5488	Gary Psota	\$119.38	Expense reimbursement for school bus permit and meals. Observed a copy of Mr. Psota’s permit with the fee of \$7.50 listed on the permit. Two meal receipts for \$31.74 were not itemized. Additionally, there were seven meals with no receipts, totaling \$25. All of the meal receipts, or \$111.88, appeared to be for one-day travel.
Total		\$1,023.75	

The \$570 purchases of “Teacher Appreciation Chamber Bucks” gives rise to concerns regarding possible unconstitutional gratuities under Article III, Section 19, of the Nebraska Constitution. That provision states, in relevant part, the following:

The Legislature shall never grant any extra compensation to any public officer, agent, or servant after the services have been rendered nor to any contractor after the contract has been entered into, except that retirement benefits of retired public officers and employees may be adjusted to reflect changes in the cost of living and wage levels that have occurred subsequent to the date of retirement.

According to the Nebraska Supreme Court (Court), the above constitutional prohibition applies to the State and all of its political subdivisions. *Retired City Civilian Employees Club of City of Omaha v. City of Omaha Employees’ Retirement System et al.*, 199 Neb. 507, 512, 260 N.W.2d 472, 475 (1977)

The Court, in *Myers v. Nebraska Equal Opportunity Com’n*, 255 Neb. 156, 163, 582 N.W.2d 362, 367 (1998) (quoting *Matter of Mullane v. McKenzie*, 269 N.Y. 369, 377, 199 N.E. 624, 627 (1936)), has explained the meaning of extra compensation as follows:

A payment of compensation to a public servant constitutes extra compensation whenever there is no legal obligation to pay such compensation.

The Nebraska Attorney General, in Op. Att’y Gen. No. 94064 (August 10, 1994), has elaborated upon the prohibition in Article III, Section 19, as follows:

The purpose of state constitutional provisions prohibiting extra compensation to public employees after services are rendered is to prevent payments in the nature of gratuities for past services.

With regard particularly to monetary awards for past services, in Op. Att’y Gen. No. 95063 (August 9, 1995), the Nebraska Attorney General made the following observation:

[I]t becomes apparent that a payment to a state employee upon his or her termination for which the state receives nothing would constitute a gratuity forbidden by Art. III, § 19. For example, if a state employee voluntarily retires after 50 years of service and receives a payment of \$25,000 solely for his long and faithful service, such a payment could be characterized as a gratuity and would clearly be improper.

Furthermore, the Local Government Miscellaneous Expenditure Act (Act), which is set out at Neb. Rev. Stat. §§ 13-2201 through 13-2204 (Reissue 2012), establishes strict parameters for the expenditure of public funds by designated public entities, including school districts and their respective boards. Section 13-2203(3) of the Act specifies the types of gifts that may be purchased with public funds. That statute permits the following:

The expenditure of public funds for plaques, certificates of achievement, or items of value awarded to elected or appointed officials, employees, or volunteers, including persons serving on local government boards or commissions. Before making any such expenditure, the governing body shall, by official action after a public hearing, establish a uniform policy which sets a dollar limit on the value of any plaque, certificate of achievement, or item of value to be awarded. Such policy, following its initial adoption, shall not be amended or altered more than once in any twelve-month period.

As a result of this statute, the Board implemented Board Policy 402.09, which states, in part, the following:

The board recognizes and appreciates the service of its employees. Employees who retire or resign may be honored by the board, administration and staff in an appropriate manner.

If the form of honor thought appropriate by the administration and employees involves unusual expense to the school district, the superintendent shall seek prior approval from the board. Any expenditure for recognition of service shall be limited to fifty dollars per individual per occasion.

The Board policy does not allow for other employee appreciation gifts.

Finally, per Neb. Rev. Stat. § 79-526(2) (Reissue 2014), the school board of a Class I, II, III, IV, or VI school district may expend funds for, among other things, meals that are “appropriate for the benefit, government, and health of pupils enrolled in the school district.”

Similarly, § 13-2203(1)(a) of the Act allows “the payment or reimbursement of actual and necessary expenses incurred by elected and appointed officials, employees, or volunteers” while participating in certain events and activities. Per § 13-2203(1)(a)(iii), such authorized expenses may include “[m]eals and lodging at a rate not to exceed the applicable federal rate”

Whether the meal expenses described in the above table meet the requirements of either § 79-526 or § 13-2203(1)(a) is a matter left largely to the discretion of the Board. Nevertheless, some taxpayers could consider feeding employees while performing their paid duties to be unreasonable.

Approval of Superintendent Expenses

Because the payments from the “General Flow-Thru Account” are made prior to Board approval, and the documentation to support the expenses are not presented to the Board members before the meetings, the Superintendent is ultimately approving his own expenses. The following transactions were noted:

Check Number	Payee	Amount	APA Notes
5390	Kenneth Schroeder	\$100.00	A provision of the Superintendent’s contract states, “The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan.” The cell phone invoice was not included.
5404	Kenneth Schroeder	\$100.00	A provision of the Superintendent’s contract states, “The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan.” The cell phone invoice was not included.
5411	Kenneth Schroeder	\$166.32	Mileage for four trips to Kearney, NE, for various meetings and one trip to Grand Island, NE, for a meeting. The APA examined all five Request for Travel and Related Expense Authorizations for travel. Mileage was reimbursed at \$.54 per mile for 60 miles, or \$32.40 for each Kearney trip and 68 miles at \$.54 each, or \$36.72 for the Grand Island trip.
5416	Kenneth Schroeder	\$50.98	The APA observed a receipt for \$50.98 for two easel pads from Office Depot/Office Max.
5420	Kenneth Schroeder	\$100.00	A provision of the Superintendent’s contract states, “The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan.” The cell phone invoice was not included.
5433	Kenneth Schroeder	\$100.00	A provision of the Superintendent’s contract states, “The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan.” The cell phone invoice was not included.
5438	Kenneth Schroeder	\$97.20	Mileage was paid for three trips to Kearney, NE, on 3/16/16, 3/17/16, and 3/30/16. All three trips were reimbursed at \$32.40 per trip, or 60 miles a trip at \$0.54. Additionally, support for the trips was not available to the Board at the time of approval, but only after requested by the APA.
5455	Kenneth Schroeder	\$35.64	Mileage was paid for travel to Grand Island, NE, for the LOUPLATTE Conference Superintendent Meeting on 4/20/16. Based on the amount requested, 66 miles were claimed at the rate of \$0.54. Documentation of the meeting was provided.
5462	Kenneth Schroeder	\$100.00	A provision of the Superintendent’s contract states, “The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan.” The cell phone invoice was not included.
5483	Kenneth Schroeder	\$100.00	A provision of the Superintendent’s contract states, “The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan.” The cell phone invoice was not included.
Totals		\$950.14	

Good internal control requires procedures to ensure that the expenses of the Superintendent are reviewed by a Board member prior to approval and are adequately documented to support the expense. Without such procedures, there is an increased risk for the loss or misuse of District funds.

The APA also found the following issues with the “General Flow-Thru Account.” The specific details are included in **Attachment A**.

# of Exceptions	Amount	Finding
6 of 106	\$918.13	Lack of adequate documentation.
7 of 106	\$560.68	Documentation not provided to Board upon approval.
3 of 106	\$339.47	Lack of approved purchase order.

Without procedures to ensure that all transactions are approved prior to payment, there is an increased risk for the loss or misuse of District funds.

We recommend the District discontinue use of the “General Flow-Thru Account.” Transactions should be paid either through the normal claims process or by using a credit card or from a petty cash fund. For all expenditures, we recommend the Board implement the following procedures:

- Ensure supporting documentation for all transactions is provided or available to Board members before meetings to allow for an adequate review of those records to be performed.
- Ensure all expenditures of District fund are reasonable and allowable.
- Ensure appropriate documentation is on file and maintained for the Board’s review prior to payment.
- Ensure all transactions for goods and services include an approved purchase order.

District Response: The school district has discontinued its use of the “General Flow-Thru Account.” Transactions will be paid through the normal claims process.

The school district will review its policies, practices, and procedures with legal counsel and appropriate governmental entities to ensure that all food purchases and all forms of employee appreciation, and documentation of those purchases, comply with state law.

The school district will have superintendent expenses approved by the board.

2. Credit Card Transactions

The District had five credit cards available for use by its employees. From December 2015 through May 2016, the District made the following purchases and payments on those cards.

Statement Month	Beginning Balance	Purchases and Credits	Payments	Ending Balance
December 2015	\$4,805.82	\$4,552.03	\$4,805.82	\$4,552.03
January 2016	\$4,552.03	\$1,472.90	\$4,552.03	\$1,472.90
February 2016	\$1,472.90	\$5,002.93	\$1,472.90	\$5,002.93
March 2016	\$5,002.93	\$7,320.99	\$5,002.93	\$7,320.99
April 2016	\$7,320.99	\$9,321.42	\$6,608.57	\$10,033.84
May 2016	\$10,033.84	\$1,724.10	\$10,033.84	\$1,724.10
Total		\$29,394.37	\$32,476.09	

According to the Superintendent, the District's credit card statements are reviewed on a monthly basis by both the Superintendent and the bookkeeper, who work together to compare the approved purchase orders and credit card statements to ensure that no unauthorized charges were incurred. The bookkeeper is responsible for ensuring that a detailed receipt for each transaction is obtained.

Each month, the Board is provided with a copy of the credit card statements and a list of bills to be approved. These statements and all of the supporting documentation are scanned and presented as attachments to Board members through an EMeetings software.

Despite these internal control procedures, the APA has identified the following concerns in the sample of 199 credit card transactions examined for the time period covered:

Transactions	Amount	Concern
11	\$1,868.06	Lack of adequate documentation to support the expense.
25	\$5,388.28	Inadequate documentation provided to the Board.
27	\$8,723.10	No purchase order or unsigned order.
2	\$340.22	Sales taxes paid.
2	\$145.91	Unreasonable meals.

The 199 credit card transactions are included on **Attachment B**.

The issues identified above for the credit card purchases constitute 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, the following:

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, effective November 2007, contains the following information regarding the use of District credit cards:

Employees may use school district credit cards for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

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.

The school district may maintain a school district credit card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district credit card for actual and necessary expenses incurred in the performance of the superintendent's duties. The transportation coordinator may maintain a school district credit card for fueling school district transportation vehicles in accordance with board policy.

It shall be the responsibility of the superintendent to determine whether the school district credit card use is for appropriate school business. It shall be the responsibility of the board to determine through the audit and approval process of the board whether the school district credit card use by the superintendent and the board is for appropriate school business.

The superintendent shall be responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit card. The administrative regulations shall include the appropriate forms to be filed for obtaining a credit card.

Section 13-610(4) states 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 circumstances, 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.

Board Policy 706.06 requires the use of approved purchase orders for the purchase of goods and services, as follows:

The board will give final approval to all payments of bills. Payment of bills shall be submitted by the superintendent for the board's approval only after verification of delivery and satisfaction by the department or staff receiving the item(s). No payment for goods or services shall be made unless both an itemized invoice showing the name of the person or firm to whom payment is due is presented, and a receiving document bearing the signature of an authorized school employee is on file. Furthermore, the invoice must have been issued in response to an approved purchase order. The superintendent shall audit all claims, and shall submit the same to the Board of Education for approval and authorization for payment.

(Emphasis added.) Finally, good internal controls also require procedures to ensure that credit card transactions are supported by adequate documentation, are adequately reviewed by the Board, and are reasonable expenses of the District. Without such procedures, there is an increased risk for the loss or misuse of District funds.

We recommend the District ensure its Board policy complies with the provisions set forth in § 13-610(4). We also recommend the District consider the findings addressed herein and work to strengthen its credit card review procedures to ensure the following:

- Adequate documentation is maintained for all credit card purchases.
- Documentation provided to the Board to support the expenses contains adequate detail regarding the nature and purpose of such expenses.
- District procedures that require approved purchase orders are met.
- Sales taxes within the State are not paid.
- Meals are reasonable uses of District funds.

District Response: The school district will review its policies, practices, and procedures to ensure that all school district purchases are supported by adequate documentation.

The school district will submit quarterly sales tax refund claims to the state for vendors who have inappropriately assessed sales tax on the school district's purchases.

3. Check Signatures

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 and bookkeeper were allowed to sign a significant number of checks for payment.

In reviewing the District's bank accounts for the period January 2016 through June 2016, the APA determined that checks for the following accounts were not signed by the Board President:

Description	Expenditures	Signature on Checks
High School Activities	\$135,461.37	Superintendent (stamp) and Bookkeeper
Bluejay Elementary	\$1,141.70	Elementary Secretary
General Flow-Thru Fund	\$14,279.19	Superintendent (stamp) and Bookkeeper
PIK Account	\$7,025.74	Sheila Lockhorn or Chandra Fisher
Jr-Sr High School Fund	\$640.33	Secondary Principal
Special Building Fund	\$9,509.59	Board President and Bookkeeper
Qualified Capital Fund	\$55,430.05	Board President and Bookkeeper
Total	\$23,487.97	

According to the Superintendent, the District does not have access to the PIK Account, which is in the name of the District. This account is maintained by Junior Class parents to provide funding for post-prom activities. Money is raised through fundraising or from the receipt of donations. Regardless, all accounts using the District's name or FTIN should be controlled by persons authorized by the District.

The Board President is required to sign all District checks according to Neb. Rev. Stat. § 79-569 (Reissue 2014), which states, in relevant part, the following:

The president of the school board of a Class I, II, III, IV, or VI school district shall . . . (2) countersign all orders upon the treasury for money to be disbursed by the district . . .

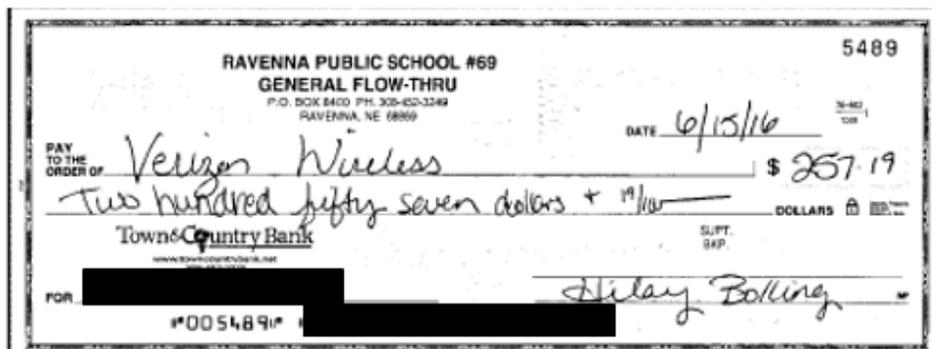
In addition, the District's policies require the Board President and the Board Secretary to sign checks approved by the Board. Board Policy 203.02 states the following:

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.

Board Policy 203.04 adds, "It shall be the responsibility of the board secretary and recording secretary . . . to sign warrants drawn on the school funds after board approval[.]"

This finding was included in the APA's previous letter to the District in 2013. At that time, the District contended that language contained in Neb. Rev. Stat. § 79-575 (Reissue 2014) allowed the Board to delegate the check-signing responsibilities to other employees of the District. The APA disagreed, maintaining that the statutory language cited has no bearing upon the obligation of the Board President, under § 79-569 and § 79-575 alike, to countersign all warrants, checks, and other specified instruments. Likewise, the APA pointed out, the District's interpretation of the language in § 79-575 does not nullify Board Policy 203.02, which also requires the Board President to sign District checks.

Additionally, the APA identified instances in which "General Flow-Thru Account" checks were signed only by the bookkeeper, as follows:



When District checks are not signed by the Board President and the Secretary, the District is not in compliance with either State statute or its own Board policies.

We recommend 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 school district will review its policies, practices, and procedures to ensure that all school district disbursements comply with state law.

* * * * *

Our limited procedures for this letter were designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Nevertheless, our objective is to use the knowledge gained during the preliminary planning work to make comments and suggestions that we hope will be useful to the District.

Draft copies of this letter were furnished to the District to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this letter. Responses have been objectively evaluated and recognized, as appropriate, in the letter. Responses that indicated corrective action has been taken were not verified at this time.

This communication is intended solely for the information and use of the District and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

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

Sincerely,

A handwritten signature in cursive script that reads "Mary Avery".

Mary Avery
Special Audits and Finance Manager
Phone 402-471-3686
mary.avery@nebraska.gov

Ravenna Public Schools
 General Flow-Thru Account Disbursements
 January 2016 through June 2016

Attachment A

Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
1/6/2016	5384	Sam's Club	\$155.15	Receipt for a Sam's Club Annual membership fee with a statement closing date of 12/8/15 with a due date of 1/2/16.	
1/6/2016	5385	Christies Kitchen	\$48.00	Documentation included a handwritten receipt for four dozen cinnamon rolls for teacher in service.	
1/13/2016	5386	Svandas	\$15.07	Receipt for Halls Liquid APAP for \$15.07.	
1/13/2016	5387	Flashbacks	\$950.00	Documentation included three invoices. Invoice for 50 "Chix Enchiladas, Rice, Salad and Drinks" at \$7/meal for a total of \$350 on 1/4/16. Another invoice was for 40 "Smoked Chix, Salads, and Chips" at \$7/meal for a total of \$280 on 11/6/15. Final invoice was for 40 "Beef Brisket, Salads and Battered Cod Filets" at \$8/meal for a total of \$320 on 11/6/15. Although there were two invoices for meals dated 11/6/15, one indicated it was for the spring in service meal. Since all teachers were provided a meal, no exception taken.	
1/13/2016	5388	Parent	\$69.12	Observed a parent's mileage log for four trips from Kearney to Ravenna on 1/5, 1/6, 1/7, and 1/8. Trips were for 32 miles each, reimbursed at \$0.54, for a total of \$17.28 each trip. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
1/13/2016	5389	K & B Parts	\$83.86	Two invoices for \$33.98 and \$49.88, both dated 12/8/15, and a statement for the total of \$83.86 dated 1/4/16.	
1/13/2016	5390	Kenneth Schroeder	\$100.00	A provision of the Superintendent's contract states, "The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan." The cell phone invoice was not included.	Superintendent approved his own expense.

Ravenna Public Schools
 General Flow-Thru Account Disbursements
 January 2016 through June 2016

Attachment A

Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
1/13/2016	5391	Heidi Downer	\$80.46	Two receipts were scanned in and emailed to the Superintendent. One receipt was from the Custer County Treasurer for \$12.81 for "Driver Licenses & ID's" with the handwritten note "Learner's Permit." Amount before tax, of \$12.50, agrees to current DMV rates for a Commercial Driver's Learner's Permit. The second receipt is was from the Buffalo County Treasurer for \$67.65 and was not itemized. Receipt was just a credit card receipt and included a handwritten note "license".	
1/20/2016	5392	Kearney High School	\$50.00	Observed invoice from Kearney High School for "Underclassman Honor Band" for two students at \$25 each.	
1/20/2016	5393	Dan Dethlefs	\$46.00	Observed receipt from Casey's General Store in Neligh, NE on 1/9/16 for \$46 in fuel for a district van. Note on receipt stated it was for the bowling team. Dan is the sponsor of the bowling team. APA confirmed bowling event in Hastings, NE on 1/9/16.	
1/20/2016	5394	Parent	\$86.40	Observed a parent's mileage log for travel from Kearney to Ravenna from 1/11-1/15 for a total of \$86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
1/20/2016	5395	CNCAA	\$55.00	Observed invoice for a registration fee of \$55 for the "Everyone's an Asset" Builder Workshop dated 1/11/16. Also observed signed Purchase Order dated 1/11/16 for registration.	
1/27/2016	5396	Parent	\$86.40	Observed a parent's mileage log for travel from Kearney to Ravenna from 1/18-1/22 for a total of 86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
1/27/2016	5397	Sonya Rasmussen	\$70.20	Observed Request for Travel and Related Expense Authorization dated 1/18/16 for Special Olympics Bowling to Hastings Pastimes Lanes. Claim was for 130 miles at \$0.54/mile for a total of \$70.20. Expenses were approved by the Superintendent on 1/22/16. Sonya is a Special Education Teacher at Ravenna Elementary.	
			\$1,895.66		

Ravenna Public Schools
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Attachment A

Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
2/4/2016	5398	Nancy Chizek	\$5.23	Observed Wal-Mart receipt for \$5.23 for gluten free white bread.	
2/4/2016	5399	Parent	\$86.40	Observed a parent's mileage log for travel from Kearney to Ravenna from 1/25-1/29 for a total of 86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
2/10/2016	5400	Petals & Pictures	\$24.75	Observed invoice dated 2/4/16 for "Scrapbook paper for 8th grade science fair projects" for 99 pieces at \$0.25/piece for a total of \$24.75. Also observed a signed purchase order dated 1/7/16 for 165 pieces at \$.40 each for a total of \$66. There was a note on the Purchase Order that it was an estimate. District was only charged what was used.	
2/10/2016	5401	Christie's Kitchen	\$48.00	Documentation included a handwritten receipt for "4 dozen".	
2/10/2016	5402	Ravenna Sanitation	\$472.80	Observed invoice for commercial trash pickup for \$472.80 due 2/20/16.	
2/10/2016	5403	K&B Parts	\$186.30	Observed five invoices for freight costs, a toggle switch, a rocker switch, wiper blades, and diesel exhaust fluid from 1/11/16 to 1/22/16. Also observed statement dated 2/4/16 with the cumulative amount of those five invoices, \$128.40. Invoice for \$57.90 was not included in supporting documentation that the Board would have approved; however, upon APA request, the District was able to produce the invoice. Invoice was for two calipers.	Support not provided at time of approval.
2/10/2016	5404	Kenneth Schroeder	\$100.00	A provision of the Superintendent's contract states, "The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan." The cell phone invoice was not included.	Superintendent approved his own expense.

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Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
2/10/2016	5405	Craig McLey	\$45.36	Observed printout for mileage, which included the event "LPC@ Donipha" on 2/4/16 for 84 miles reimbursed at a rate of \$0.54. The Superintendent provided information that indicated the early round of this basketball tournament was held at Doniphan. However, this information was not included in the documentation available to the Board at the time of approval.	Support not provided at time of approval.
2/16/2016	5406	Parent	\$69.12	Observed parent's mileage log for travel from Kearney to Ravenna from 2/8-2/11 for a total of \$69.12. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
2/16/2016	5407	Nebraska FBLA	\$1,510.00	Observed Registration Summary Form to attend the 2016 Nebraska FBLA State Leadership Conference. Includes the cost of 20 members, 1 advisor, and 1 chaperone.	
2/24/2016	5408	Dan Dethlefs	\$32.00	Observed receipt from Pump & Pantry in Lincoln for fuel on 2/14/16 for State Bowling. APA confirmed Nebraska High School Bowling Federation's State Championship was in Lincoln, NE on 2/14/16.	
2/24/2016	5409	Wal-Mart CC	\$105.82	Observed receipt from Wal-Mart for three Minute Rices for \$4.78 each, one Nesta Tea for \$3.48, and \$88.00 in bananas.	
2/24/2016	5410	Parent	\$69.12	Observed a parent's mileage log for travel from Kearney to Ravenna from 2/15-2/19 for a total of \$69.12. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
2/24/2016	5411	Kenneth Schroeder	\$166.32	Mileage for four trips to Kearney, NE for various meetings and one trip to Grand Island, NE for a meeting. The APA examined all five Request for Travel and Related Expense Authorizations for travel. Mileage was reimbursed at \$.54 per mile for 60 miles, or \$32.40 for each Kearney trips and 68 miles at \$.54 each, or \$36.72 for the Grand Island trip.	Superintendent approved his own expense.
2/24/2016	5412	Julie McGuigan	\$7.50	Observed copy of School Bus Permit with the fee on the permit \$7.50.	
			\$2,928.72		

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Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
3/2/2016	5413	Todd VanWinkle	\$139.05	Observed two invoices and matching receipts from Menards for track and gym materials. Receipts were both dated 2/29/16. One was for \$37.66 and another was for \$101.39, pre-tax. Receipts included sales tax; however, reimbursement did not include tax.	
3/2/2016	5414	Parent	\$86.40	Observed parent's mileage log for travel from Kearney to Ravenna from 2/22-2/26 for a total of \$86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
3/2/2016	5415	Ravenna Super Foods	\$21.47	Observed receipts for fabric for \$15.98 on 1/11/16 and \$5.49 on 1/29/16. Documentation also included a signed purchase order for fabric for \$25. Purchase order was dated 2/11/16 and was signed by the Superintendent on 2/18/16. Both dates were after the date of the two purchases. Also observed statement from Super Foods dated 2/1/16 including those two charges. Due date on statement was 3/2/16.	No approved purchase order (after purchase).
3/2/2016	5416	Kenneth Schroeder	\$50.98	The APA observed a receipt for \$50.98 for two easel pads from Office Depot/Office Max.	Superintendent approved his own expense.
3/2/2016	5417	Cindy Grimes	\$79.12	Observed a copy of the commercial learners permit, the commercial license, and the school bus permit. Fees of \$12.50, \$57.50, and \$7.50, respectively, were included on the permits/license. Also included were the credit card receipts for the transactions, including tax.	
3/4/2016	5418	Hastings College	\$90.00	Observed Purchase Order dated 3/3/16 and signed 3/4/16 for the "NJAS Entry Fee" for nine entries at \$10/entry. Also observed entry of nine projects sent to NJAS. Science Fair was held 3/8/16.	
3/10/2016	5419	Parent	\$72.36	Observed parent's mileage log for travel from Kearney to Ravenna from 2/29-3/3 for a total of \$72.36. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	

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Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
3/10/2016	5420	Kenneth Schroeder	\$100.00	A provision of the Superintendent's contract states, "The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan." The cell phone invoice was not included.	Superintendent approved his own expense.
3/10/2016	5421	Mike Migerl	\$400.00	Observed email chain explaining payment. The One-Act troupe uses this individual's trailer to move its set. Ravenna pays him \$400 a year to rent the trailer. The School did not have a written agreement with the individual.	Inadequate documentation.
3/10/2016	5422	Cedar Hills Vineyard		\$180 Voided Check. This payment was charged to the Ravenna four credit cards in March. See credit card testing for details.	
3/16/2016	5423	Parent	\$52.92	Observed parent's mileage log for travel from Kearney to Ravenna from 3/7-3/9 for a total of \$52.92. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
3/16/2016	5424	Sonya Rasmussen	\$76.11	Expense reimbursement was comprised of two trips. The first trip was to Kearney from 2/23 to 2/25. Three meals were claimed totaling \$26.33. One of those meals, for \$8.95 did not include an itemized receipt. The second trip was to the Big Apple Fun Center on 2/26 for a learning day. This expense included \$20.78 for meals (with itemized receipts) and \$29 that did not include itemized receipts. The total amount of receipts not provided was \$37.95.	Inadequate documentation.
3/23/2016	5425	Libbi Clark	\$74.09	Observed receipt from Wendy's in Hastings, NE for eight meals for students and sponsor at Art Show, totaling \$74.09. Reimbursed amount did not include tax.	
3/23/2016	5426	Dom Reicks	\$317.02	Observed a Mileage Reimbursement Report from November 2015 to Feb. 2016. Five trips totaled 578 miles. Two trips in 2015 were reimbursed at the rate of \$0.575/mile and three trips in 2016 were reimbursed at \$0.54/mile. Four trips were to Kearney and one to Sutherland High School. Mileage for trips was reasonable.	

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Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
3/23/2016	5427	Parent	\$86.40	Observed parent's mileage log for travel from Kearney to Ravenna from 3/14-3/18 for a total of \$86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
3/30/2016	5428	The Creamery	\$186.28	Observed receipt for eight large pizzas at \$14.79/pizza and four large "works" pizzas at \$16.99/pizza. Expense indicated pizzas were purchased for parent teacher conferences.	
3/30/2016	5429	Craig McLey	\$64.58	Observed printout for mileage, which included the location "A/C-LPC Band/Art" on 3/18/16 for 119.6 miles reimbursed at a rate of \$0.54. Trip was to Hastings Adam Central and return. Upon request, documentation of the event was provided; however, it would not have been available to the Board at the time of approval.	Support not provided at time of approval.
\$1,896.78					
4/5/2016	5430	Parent	\$69.12	Observed parent's mileage log for travel from Kearney to Ravenna from 3/29-4/1 for a total of \$69.12. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
4/5/2016	5431	UNL	\$180.00	Observed Career Development Registration listing the students participating in the event. 30 students were registered at \$6/student totaling \$180.	
4/5/2016	5432	NE FFA Association	\$430.00	Observed invoice from the Nebraska FFA totaling \$461. 17 students, 1 advisor, and 6 chaperones were registered. \$31 for a hoodie was not included in the reimbursement.	
4/5/2016	5433	Kenneth Schroeder	\$100.00	A provision of the Superintendent's contract states, "The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan." The cell phone invoice was not included.	Superintendent approved his own expense.

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Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
4/5/2016	5434	Kelley Jarzynka	\$210.00	Observed email from Kelly (Science Teacher) to Hilary Bolling (Bookkeeper) requesting \$210 in cash for meals for the students during the National Robotics Trip. Cost of meals was calculated at \$5 each. No receipts were provided for the actual costs of the meals to determine if any funds should have been returned to the District.	Inadequate documentation.
4/12/2016	5435	Parent	\$86.40	Observed parent's mileage log for travel from Kearney to Ravenna from 4/4-4/8 for a total of \$86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
4/12/2016	5436	Kristi Hagge	\$13.89	Observed two receipts from Ravenna Super Foods for fabric. One was dated 4/6 for \$6.41 and the other was dated 4/10 for \$7.48. Both included tax and reimbursement included tax.	
4/12/2016	5437	Kelley Jarzynka	\$10.48	Observed receipt form Dairy Queen dated 4/7 for \$10.48, including \$0.90 of tax. Meal was during National Robotics.	
4/12/2016	5438	Kenneth Schroeder	\$97.20	Mileage was paid for three trips to Kearney, NE on 3/16/16, 3/17/16, and 3/30/16. All three trips were reimbursed at \$32.40 per trip, or 60 miles a trip at \$0.54. Additionally, support for the trips was not available to the Board at the time of approval, but only after requested by the APA.	Support not provided at time of approval/Superintendent approved his own expense.
4/12/2016	5439	Libby Clark	\$118.80	Observed Request for Travel and Related Expense Authorization for travel to visit Distance Learning Sites on 4/7. Libby traveled to Barlett, Wheeler, Cedar Rapids, and Palmer schools. 220 miles were reimbursed at \$0.54/mile. APA recalculated mileage and mileage claimed appears reasonable. Libby is the Art and Graphics Design teacher at Ravenna High School. Travel was part of an interlocal agreement.	
4/19/2016	5440	Ravenna Chamber of Commerce	\$560.00	Observed invoice for \$560 for "Teacher Appreciation Chamber Bucks" (112 x \$5) dated 4/26/16.	Unallowable or unreasonable purchases.
4/19/2016	5441	Sonya Rasmussen	\$194.40	Observed Request for Travel and Related Expense Authorization for a trip to an Autism Conference in Omaha from 4/7 to 4/9. 360 miles were reimbursed at \$0.54/mile. Check only had Hilary Bolling's signature. APA confirmed Autism Conference was in Omaha 4/6 until 4/8.	

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Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
4/19/2016	5442	Parent	\$69.12	Observed parent's mileage log for travel from Kearney to Ravenna from 4/11-4/15 for a total of \$69.12. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
4/19/2016	5443	Judith Dunning	\$29.42	Observed receipts from Party America for \$16.96, Wal-Mart for \$9.73, and Party America for \$2.73. Expenses included a stamper, dowels, tickets, crayons, and various bulletin board decorations. Receipts were dated 8/6/15, 4/6/16, and 4/6/16, respectively. Also observed a purchase order dated 4/12/16 and signed on 4/14/16. Taxes for supplies were not reimbursed.	
4/19/2016	5444	University of NE-Morrill Hall	\$138.00	Observed unsigned purchase order dated 4/19/16 for 24 youth admissions and 7 adult admissions totaling \$138. Also observed Registration Confirmation and receipt dated 4/20/16 from Morrill Hall (NE Museum of Natural History for 21 students at \$4 each and 7 adults at \$6 each totaling \$126. According to the receipt, the check was \$138 and a \$12 refund was issued. Documentation of the \$12 refund was provided.	No approved purchase order.
4/19/2016	5445	Aurora Edgerton Center	\$180.00	Observed Purchase Order and Invoice for 30 students at \$6/student. Purchase Order was dated 4/19 and was not signed. Invoice was dated 4/20.	No approved purchase order.
4/26/2016	5446	District Music Contest	\$475.00	Observed Music Entry Fee Schedule with the number of entries and the prices of each entry attached.	
4/26/2016	5447	Todd VanWinkle	\$73.66	Observed invoice from Cummins Central Power for \$75.34 and an invoice from Menards that included a charge of \$1.68 for a Mountain Dew. Menard's invoice was paid in full in the General Flow-Thru Account in May. The Mountain Dew charge was subtracted from Todd's reimbursement for the Cummins Central Power invoice, totaling \$73.66. Todd is one of the school district's mechanics. Todd paid for the repair with his personal credit card and was reimbursed.	
4/26/2016	5448	Cindy Grimes	\$35.74	Observed receipts from Subway for \$7.25 for lunch on 3/21, from Runza for \$7.49 for lunch on 4/20. The remaining amount is a fuel purchase. Cindy is a bus driver for the district. Meals appeared to be for one-day travel.	Unallowable or unreasonable purchases.

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Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
4/26/2016	5449	Karalee Fiddelke	\$15.52	Observed receipt from Wal-Mart for 16 deodorants. Karalee is a nurse at RPS. Tax was not included.	
4/26/2016	5450	Sports Bowl	\$528.75	Observed invoice from Sports Bowl bowling alley for \$528.75. The district rents out the bowling alley for a class and the alley bills the District once a year.	
4/26/2016	5451	Parent	\$168.48	Observed Request for Travel and Related Expense Authorization for travel to the Mahoney State Park & Air Space Museum for the State Science Fair. 312 miles were included at \$0.54/mile. APA confirmed the 2016 NJAS State Competition was held at the Strategic Air and Space Museum near Ashland, NE on April 21, 2016. APA observed two students from Ravenna on the list of students attending the fair. A parent of one of the students offered to drive the students, and since this was cheaper than paying a driver and the lodging for the driver, the district paid the parent's mileage reimbursement.	
4/26/2016	5452	Dom Reicks	\$54.46	Expense reimbursement for meals during the Skills USA trip. Included were receipts for \$12.28, \$8.18, and \$34.00, not including tax. While the dates of the conference were provided, there was not an agenda or any other documentation to determine whether meals were provided by the conference.	Inadequate documentation.
4/26/2016	5453	Parent	\$86.40	Observed parent's mileage log for travel from Kearney to Ravenna from 4/18-4/22 for a total of \$86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
4/27/2016	5454	The Hastings Museum	\$354.00	Observed a Group Sales Order Form for the Hastings Museum of Natural & Cultural History for 36 individuals at \$10 each. Also observed an approved Purchase Order Form for \$360 dated 1/25/16. Actual check was \$6 less than the order form.	
4/27/2016	5455	Kenneth Schroeder	\$35.64	Mileage was paid for travel to Grand Island, NE for the LOUPLATTE Conference Superintendent Meeting on 4/20/16. Based on the amount requested, 66 miles were claimed at the rate of \$0.54. Documentation of the meeting was provided.	Superintendent approved his own expense.

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4/27/2016	5456	Todd VanWinkle	\$381.55	Observed invoice from Cummins Central Power Inc for \$381.55 for bus repair parts and labor. Todd is one of the school district's mechanics. Todd paid for the repair with his personal credit card and was reimbursed.	
\$4,696.03					
5/4/2016	5457	Paul Anderson	\$55.93	Observed a Request for Travel and Related Expense Authorization for meal expenses related to travel to the MTSS Behavior Meeting. A receipt for seven dinners at Valentino's for \$55.93 was provided. Tax was not reimbursed. The APA was provided with a list of attendees and documentation to show that a meal was not provided at the meeting. However, such information was not available to the Board at the time of approval.	Support not provided at time of approval.
5/4/2016	5458	Parent	\$86.40	Observed parent's mileage log for travel from Kearney to Ravenna from 4/25-4/29 for a total of \$86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
5/4/2016	5459	Cheryl Deines	\$7.50	Observed a copy of Ms. Deines' School Bus Permit with the fee of \$7.50 listed on the permit.	
5/4/2016	5460	Doris Russell	\$34.56	Observed Request for Travel and Related Expense Authorization for mileage related to travel to the District Music Contest in Grand Island. 64 miles were reimbursed at \$0.54. APA confirmed date of contest to reimbursement date.	
5/4/2016	5461	NSNA School Health Conf.	\$150.00	Observed registration form from the 32nd Annual School Health Conference for \$150. Also observed signed Purchase Order for the registration dated 5/3/16, the same day as the check.	
5/4/2016	5462	Kenneth Schroeder	\$100.00	A provision of the Superintendent's contract states, "The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan." The cell phone invoice was not included.	Superintendent approved his own expense.

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Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
5/10/2016	5463	Ravenna Chamber of Commerce	\$10.00	Observed invoice for \$10 for "Teacher Appreciation Chamber Bucks" (2 x \$5) dated 5/4/16. Approval of Chamber Bucks was in Board minutes.	Unallowable or unreasonable purchases.
5/11/2016	5464	Kirschner Implement	\$60.36	The documentation provided was not adequate, as it only contained support for a separate credit amount, not the support for the \$60.36. The District was able to find the invoice upon questioning. The invoice was for U-bolts and lock nuts. However, this information would not have been available to the Board at the time of approval.	Support not provided at time of approval.
5/11/2016	5465	K & B Parts	\$555.33	Observed a monthly statement for \$555.33 dated 5/2/16. Also observed individual invoices for: \$32.99 for a compression tester on 4/1/16, \$378.98 for three vehicle batteries on 4/8/16, \$99.99 for rope on 4/28/16, \$11.45 for a snap ring and lubricant on 4/28/16, and \$31.92 for Diesel Exhaust Fluid on 4/27/16.	
5/11/2016	5466	Svanda Pharmacy	\$21.15	Observed invoice for various health supplies for \$21.15. The purchases from the pharmacy are reviewed along with the other bills, each month. Mrs. Fiddelke keeps inventory of the supplies in her area. Controls appear reasonable.	
5/11/2016	5467	Craig McLey	\$64.58	Observed printout for McLey's mileage. Included on the printout was the event "A/C- LPC Track" on 5/5/16 for 119.6 miles reimbursed at a rate of \$0.54. The Lou-Platte Conference track titles were held on 5/5/16 at Adams Central High School. Per Mapquest, the shortest way from Ravenna High School to Adams Central High and back is 111 miles round trip. Variance of 8.6 miles is immaterial.	
5/11/2016	5468	Parent	\$86.40	Observed parent's mileage log for travel from Kearney to Ravenna from 5/2-5/6 for a total of \$86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	

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5/12/2016	5469	Pioneer Village	\$120.00	Observed receipt from Pioneer Village for \$122.50. Tax was not included in the payment. Seven adults at \$5.50/person, 28 students at \$3/student, and 3 complementary individuals were on the receipt totaling \$122.50. Check was written for \$120 based on the number of 29 students and 6 adults. Instead of voiding the check for \$2.50, the sponsor just paid the difference in cash at the Village and did not appear to seek reimbursement for it.	
5/17/2016	5470	Parent	\$86.40	Observed parent's mileage log for travel from Kearney to Ravenna from 5/9-5/13 for a total of \$86.40. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
5/17/2016	5471	Exemplar Inc.	\$139.00	Observed registration for \$139 for the Second Session (June 16th) training. Also observed approved Purchase Order for \$139 dated 5/16/16. Training was for Korina Wick, a Reading Coach at Ravenna Elementary.	
5/24/2016	5472	Christie's Kitchen	\$45.00	Observed receipt from Christie's Kitchen for a retirement cake for \$45.	Unallowable or unreasonable purchases.
5/24/2016	5473	Parent	\$51.84	Observed parent's mileage log for travel from Kearney to Ravenna from 5/16-5/18 for a total of \$51.84. Mileage rate of \$0.54. School districts are allowed to reimburse parents for mileage for transporting their special education students to services, if services are not available in the district, per State statute 79-1129(1).	
5/24/2016	5474	Ravenna Locker	\$65.19	Ravenna Locker is a meat locker that the District uses to supply hamburgers and hot dogs for the end of year picnic for staff and their spouses.	Unallowable or unreasonable purchases.
5/24/2016	5475	Lisa Jones	\$55.76	Observed receipt for 10 dozen cookies from Eileen's Cookies Kearney for \$45 and a receipt from HyVee for fruit punch for \$10.76.	Unallowable or unreasonable purchases.
5/24/2016	5476	Petals & Pictures	\$141.70	Observed invoice for graduation, two stage arrangements and six corsages for \$141.70.	

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5/24/2016	5477	Caley Greer	\$74.50	Observed receipt from Eileen's Cookies Kearney for 17 dozen cookies and 3 trays for \$74.50. Receipt was dated 5/23/16. Also observed purchase order for 17 dozen cookies and 3 trays dated 5/23/16.	Unallowable or unreasonable purchases.
5/26/2016	5478	Linda Zoerb	\$100.00	Observed invoice for a barn rental for 5/26/16 for \$100. Purpose of rental was listed as for the Board End of Year Picnic.	
\$2,111.60					
6/1/2016	5479	Iris Luth	\$65.69	Observed a copy Iris's School Bus Permit with the fee of \$7.50 listed on the permit. Also observed a receipt for gas for \$58.19.	
6/1/2016	5480	Jason Abels	\$20.31	Observed a copy Jason's School Bus Permit with the fee of \$7.50 listed on the permit. Also observed a credit card receipt from the Buffalo County Treasurer for \$12.81 with "BUS DL TEST" written on it.	
6/1/2016	5481	Stephen Luth	\$58.18	Expense reimbursement for school bus permit and meals. Observed a copy of Mr. Luth's permit with the fee of \$7.50 listed on the permit. Expense also included five meals for bus driver. There were two non-itemized receipts for \$7.37 from Arby's and \$18.77 from Pizza Palace, a total of \$26.14. There was also one meal for \$4.50 that lacked a receipt. Meals appeared to take place during one-day travel.	Inadequate documentation/ Unallowable or unreasonable purchases.
6/1/2016	5482	Bruce Kane Productions	\$20.00	Observed invoice for two playscripts at \$10 each.	
6/1/2016	5483	Kenneth Schroeder	\$100.00	A provision of the Superintendent's contract states, "The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan." The cell phone invoice was not included.	Superintendent approved his own expense.
6/9/2016	5484	David Huryta	\$65.00	Observed a copy David's School Bus Permit with the fee of \$7.50 listed on the permit. Also observed a copy David's Commercial Drivers License with the fee of \$57.50 listed on the permit.	
6/9/2016	5485	Svanda Pharmacy	\$2.39	Observed invoice for cough drops.	

Ravenna Public Schools
 General Flow-Thru Account Disbursements
 January 2016 through June 2016

Attachment A

Date of Payment	Check Number	Payee	Amount	APA Notes	Finding
6/9/2016	5486	Dietz Music	\$50.95	The APA observed a signed purchase order for All State Music Packets. However, no receipt or invoice was initially provided. Upon questioning the District provided a copy of the invoice; however, this information would not have been available to the Board at the time of approval.	Support not provided at time of approval.
6/9/2016	5487	Becky Keilig	\$198.72	Observed Request for Travel and Related Expense Authorization for mileage related to travel to the NETA Convention in Omaha. 368 miles were reimbursed at \$0.54. APA confirmed that the NETA convention was at the Century Link Center in Omaha on 4/21/16. Per Mapquest, round-trip from the Ravenna High School to the Century Link Center is 370 miles. Mileage request is reasonable.	
6/9/2016	5488	Gary Psota	\$119.38	Expense reimbursement for school bus permit and meals. Observed a copy Mr. Psota's permit with the fee of \$7.50 listed on the permit. Two meal receipts for \$31.74 were not itemized. Additionally, there were seven meals with no receipts, totaling \$25. All of the meal receipts, or \$111.88, appeared to be for one-day travel.	Inadequate documentation/ Unallowable or unreasonable purchases.
6/15/2016	5489	Verizon Wireless	\$257.19	Observed invoice From Verizon wireless for \$257.19. Invoice was addressed to Ravenna Public Schools. Charges were for cell phones for Dave Huryta (Technology Coordinator), Craig McLey (High School Principal), Paul Anderson (Elementary Principal), and Dan Cyboron (Head Maintenance). Given the individuals' positions, the need for them to have cell phones is reasonable. Due date was 6/20/16. Check only had Hilary Bolling's signature.	
			\$957.81		

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
12/28/2015	12/01/2015	USPS	\$5.75	Receipt dated 12/1/15 for one-day postage to Lincoln, NE at rate of \$5.75.	
12/28/2015	12/07/2015	USPS	\$8.70	Receipt dated 12/7/15 for standard postage to Syracuse, NY at rate of \$8.70.	Lack of documentation on what was sent to NY.
12/28/2015	12/01/2015	Krossover.com	\$999.00	Invoice dated 11/18/15 for Men's basketball 2015-2016 Intelligence Breakdown Package for 30 individual games. Note on invoice indicated that Boosters will reimburse boys basketball for purchase. The amount was reimbursed from the Booster club. Auditor observed check for \$999 come into one of the bank accounts.	
12/28/2015	12/03/2015	Cornhusker Square Parking Garage	\$9.00	Receipt for 12/3/15. Entered at 00:40. Exited at 12:46. Rate is \$9.00. Notation on receipt indicated it was for Craig McLey, former High School Principal. Craig's travel was to attend the NCSA State Principals Conference at the Cornhusker Marriott in Lincoln on December 2nd and 3rd, 2015.	
12/28/2015	12/02/2015	Miller Time Pub Lincoln, NE	\$10.41	Receipt for 12/5/15 at 12:12 PM for one turkey BLT at \$9.50, plus tax for total of \$10.41. Notation on receipt indicated it was for Craig McLey, former High School Principal. Craig's travel was to attend the NCSA State Principals Conference at the Cornhusker Marriott in Lincoln on December 2nd and 3rd, 2015. No dinner was provided per the conference agenda, therefore, meal was allowable. However, the conference agenda was not included with the support that the Board would have reviewed in order to approve the claim. Without the conference agenda the Board would not have known this was an allowable meal.	Lack of documentation provided to Board.
12/28/2015	12/07/2015	Vex Robotics	\$537.44	Documentation included an approved purchase order dated 12/7/15 for various kits, battery, chargers, etc. for a total of \$537.44. Order from Vex Robotics dated 12/7/15 for all of the same items and costs.	
12/28/2015	12/18/2015	Vex Robotics	\$353.23	Documentation included an approved purchase order dated 12/17/15 for various other parts including controller, motors, kits, cables, etc. Total was \$353.23. Order from Vex Robotics dated 12/18/15 for same items and costs.	
12/28/2015	12/04/2015	Keuring Green Mountain	\$160.88	Documentation included an approved purchase order dated 12/2/15 for Keurig K Cups. Total of \$160.88. No receipt or invoice was attached to the purchase order.	Lack of documentation.

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
12/28/2015	12/21/2015	Amsterdam Print and Lithographs	\$1,280.67	Documentation included a printed online receipt for 90 16-ounce bottles with logos at \$11.99 each with \$29.95 for logo fee and \$50 for set up fee. Also includes \$137.24 for shipping and handling. Total invoice amount was \$1,296.47. Amount paid less than invoice. No purchase order was attached to the receipt.	No purchase order.
12/28/2015	11/30/2015	Vex Robotics	\$346.27	Documentation included an approved purchase order dated 11/30/15 for various items such as batteries, power expanders, channels, etc. for a total of \$346.27. Invoice from Vex Robotics dated 11/30/15 for same items and cost.	
12/28/2015	12/04/2015	Amazon	\$27.27	Documentation included an approved purchase order dated 12/2/15 for wire connectors, audio splitter, and float vent for a total of \$36.43. A receipt from Amazon was also included dated 12/2/15 for the same items.	
12/28/2015	12/07/2015	Amazon	\$5.99	Documentation included an approved purchase order dated 12/4/15 for two 3-packs of Sharpie counterfeit detectors at \$11.98. A printed online receipt was also included for same items and cost.	
12/28/2015	12/07/2015	Amazon	\$9.16	Documentation included an approved purchase order dated 12/2/15. Documentation included a receipt dated 12/2/15 for lock connectors for \$9.16.	
12/28/2015	12/07/2015	Amazon	\$65.64	Documentation included an approved purchase order dated 12/3/15 for two replacement parts for sinks for a total of \$65.64. A receipt dated 12/3/15 was also included for same items and cost.	
12/28/2015	12/07/2015	Amazon	\$5.99	Documentation included an approved purchase order dated 12/4/15 for two 3-packs of Sharpie counterfeit detectors at \$11.98. A printed online receipt was also included for same items and cost.	
12/28/2015	12/10/2015	Amazon	\$11.06	Documentation included an approved purchase order dated 12/9/15 for two sports ball pump needles at \$5.53 each for a total of \$11.06. An online order form with same items and cost was also included.	
12/28/2015	12/15/2015	Amazon	\$16.09	Documentation included an approved purchase order dated 12/14/15 for a medium referee shirt for \$16.09. A printed online order was also included with same item and cost.	
12/28/2015	12/15/2015	Amazon	\$455.69	Documentation included an approved purchase order dated 12/14/15 for an Asus 12-inch laptop computer for \$455.69. A printed online order was also included for same item and cost.	

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
12/28/2015	12/16/2015	Partsimple	\$126.60	Documentation included an approved purchase order dated 12/16/15 for an Epson BrightLink 450Wi ballast for a total of \$120.60. No invoice or receipt was included.	Lack of documentation.
12/28/2015	12/21/2015	Amazon	\$17.48	Documentation included a printed online receipt dated 12/21/15 for an 8-piece set of toys plus tax for a total of \$17.48. No purchase order was included with the supporting documentation.	No purchase order.
12/28/2015	12/22/2015	Amazon	\$22.37	Documentation included a printed online receipt dated 12/21/15 for a package of playing cards and two board games for a total of \$22.37. No purchase order was included with the supporting documentation.	No purchase order.
12/28/2015	12/22/2015	Amazon	\$42.86	Documentation included an Amazon receipt dated 12/21/15 for three board games and post-it notes for a total of \$42.86. Also included was an online printed receipt. No purchase order was included with the supporting documentation.	No purchase order.
12/28/2015	12/23/2015	Amazon	\$25.49	Documentation included a printed online receipt dated 12/21/15 for one board game for a total of \$25.49. No purchase order was included with the supporting documentation.	No purchase order.
12/28/2015	12/23/2015	Amazon	\$8.99	Documentation included a printed online receipt dated 12/21/15 for one board game for a total of \$8.99. No purchase order was included with the supporting documentation.	No purchase order.
12/28/2015 Total			\$4,552.03		
1/25/2016	1/13/2016	TeachersPayTeachers.com	\$61.63	Documentation included an approved purchase order and an invoice for two licenses to use the First Grade Writing Workshop Curriculum Bundle.	
1/25/2016	1/21/2016	Wilke Donocan True Value	\$39.91	Documentation included a receipt from True Value in Ravenna. Receipt only said "UPS Shipping & Handling C, 1.00 PKG @ \$39.91" with no mention of what was actually bought. High School Activity Fund receipt states the purchase was for a time clock for wrestling. No purchase order was included with the supporting documentation.	Lack of documentation, no purchase order.
1/25/2016	1/21/2016	Traffic Safety Store	\$304.30	Documentation included an invoice for a Bluejays stencil (Mascot) for \$251.25, plus \$53.05 shipping and handling. No purchase order was included with the supporting documentation.	No purchase order.
1/25/2016	1/12/2016	USPS	\$5.75	Receipt dated 1/12/16 for 2-day postage to Minden, NE for a total of \$5.75.	

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
1/25/2016	2/31/2015	NCS Pearson	\$282.49	Documentation included an online order dated 12/16/15 for two enhanced record forms/response booklet combo at \$133.25 each, plus shipping for a total of \$282.49. An invoice was also included for the same items and cost, as well as an approved purchase order.	
1/25/2016	1/8/2016	Hermitage Art	\$68.36	Documentation included an online purchase order dated 1/8/16 totaling \$68.36. Also included was an approved purchase order indicating the items purchased were graduation programs. A quantity of six for \$7.95 each, plus shipping for the same total.	
1/25/2016	1/18/2016	Vex Robotics	\$25.59	Documentation included an approved purchase order for three battery extension cables at \$4.99 each, plus shipping for a total of \$25.59. Also included was an order form from Vex with same items and total.	
1/25/2016	1/10/2016	Amazon	\$65.84	Documentation included an approved purchase order dated 1/8/16 for stereo headphones, iPad cables, adapters, and USB mice for a total of \$87.82. Printed order from Amazon was dated 1/8/16 and included all but the iPad cables for a total of \$65.84.	
1/25/2016	1/10/2016	Amazon	\$21.98	Documentation included an approved purchase order dated 1/8/16 for stereo headphones, iPad cables, adapters, and USB mice for a total of \$87.82. Printed order from Amazon was dated 1/8/16 and included the iPad cables for a total of \$21.98.	
1/25/2016	1/10/2016	TomTopTechn	-\$20.83	Credit from TomTop Technology Limited. Originally purchased a wireless presentation pointer mouse with remote for \$26.79. This is a partial refund of that purchase. Documentation included an email regarding the partial credit.	
1/25/2016	1/15/2016	Amazon	\$15.82	Documentation included a printed order from Amazon for two school textbooks at \$3.92 each, plus shipping for a total of \$15.82. Also included was a purchase order for the same items and cost. The purchase order was included, but not approved.	Purchase order was not signed.
1/25/2016	1/18/2016	ID Zone	\$262.00	Documentation included an approved purchase order dated 1/15/16 for 100 custom lanyards and vinyl badge holders at a total cost of \$262. No receipt or invoice was provided with the supporting documentation.	Lack of documentation.

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
1/25/2016	1/21/2016	Amazon	\$9.75	Documentation included an approved purchase order dated 11/13/15 for 28 library books at a total cost of \$376.54. Another approved purchase order was dated 1/19/2016 for same books. Also included was a printed order from Amazon. One of the books on the order was \$9.75.	
1/25/2016	1/21/2016	Amazon	\$97.87	Documentation included an approved purchase order dated 11/13/15 for 28 library books at a total cost of \$376.54. Another approved purchase order was dated 1/19/16 for the same books. Also included was a printed order from Amazon. The total of the order was \$368.69 but only \$340.06 was paid on this statement. Two books (The 100 series & Drowned City) were not shipped until a later date and the credit card was charged then.	
1/25/2016	1/22/2016	Amazon	\$192.54	Documentation included an approved purchase order dated 11/13/15 for 28 library books at a total cost of \$376.54. Another approved purchase order was dated 1/19/16 for the same books. Also included was a printed order from Amazon. The total of the order was \$368.69 but only \$340.06 was paid on this statement. Two books (The 100 series & Drowned City) were not shipped until a later date and the credit card was charged then.	
1/25/2016	1/22/2016	Amazon	\$32.05	Documentation included an approved purchase order dated 11/13/15 for 28 library books at a total cost of \$376.54. Another approved purchase order was dated 1/19/16 for the same books. Also included was a printed order from Amazon. The total of the order was \$368.69 but only \$340.06 was paid on this statement. Two books (The 100 series & Drowned City) were not shipped until a later date and the credit card was charged then.	
1/25/2016	1/22/2016	Amazon	\$7.85	Documentation included an approved purchase order dated 11/13/15 for 28 library books at a total cost of \$376.54. Another approved purchase order was dated 1/19/16 for the same books. Also included was a printed order from Amazon with one book plus shipping at \$7.85.	
1/25/2016 Total			\$1,472.90		
2/25/2016	1/25/2016	USPS	\$75.34	Documentation included a USPS receipt for two stamp books and first class postage to Euless, TX.	Lack of documentation on what was sent to TX.

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
2/25/2016	1/27/2016	USPS	\$6.80	Documentation included a USPS receipt for one first class postage to Kearney, NE.	
2/25/2016	2/08/2016	USPS	\$12.50	Documentation included a USPS receipt for two certified first class letters with return receipts.	
2/25/2016	2/24/2016	USPS	\$21.94	Documentation included a USPS receipt for a package to Highland Park, MI (Box Tops submittal) for \$17.72 and one media mailing to New York, NY (Book Return) for \$4.22.	
2/25/2016	1/29/2016	OSU Extension 4H	\$717.43	Documentation included an invoice dated 1/29/16 for a poultry learning lab kit, feed sample set, and shipping and handling for a total of \$717.43. No purchase order.	No purchase order.
2/25/2016	2/05/2016	Heartland Events Center	\$112.00	Documentation included a receipt from Ticketmaster for 11 tickets to the Heartland Events Center dated 2/5/16. No purchase order.	No purchase order.
2/25/2016	2/09/2016	Epic Sports, Inc.	\$602.13	Documentation included an invoice from Epic Sports for volleyball jerseys. A total of 30 jerseys were purchased with screen printed numbering. Total amount with shipping was \$602.13. No purchase order.	No purchase order.
2/25/2016	2/09/2016	Epic Sports, Inc.	\$99.38	Documentation included an invoice from Epic Sports for volleyball shorts. A total of 10 were ordered. Total amount with shipping was \$99.38. No purchase order.	No purchase order.
2/25/2016	2/16/2016	Judging 101	\$45.00	Documentation included an approved purchase order for a one-year subscription to Judging 101 for \$45. Also included was a PayPal receipt for payment to Wolf Media for same item and cost.	
2/25/2016	2/18/2016	BSN Sports Supply Group	\$240.98	Documentation included an online order confirmation dated 2/16/16 for a ProDown Adjustable Linemen Splits Marker for \$165.99 and Replacement Grid for \$74.99 for a total of \$240.98. No purchase order was included with the supporting documentation.	No purchase order.
2/25/2016	2/20/2016	Petro 111 Omaha, NE	\$5.80	Receipt dated 2/20/16 for 3.625 gallons of regular gasoline at \$1.599 per gallon. Total sale was \$5.80. Note on receipt indicated it was for Dom Reicks, State wrestling.	
2/25/2016	2/20/2016	Petro 111 Omaha, NE	\$19.62	Receipt dated 2/20/16 for 12.27 gallons of regular gasoline at \$1.599 per gallon. Total sale was \$19.62. Note on receipt indicated it was for Dom Reicks, State wrestling.	

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
2/25/2016	2/20/2016	Holiday Inn Express, Carter Lake IA	\$451.08	Receipt from Best Western Plus for Dominic Reicks for 2/17/16 through 2/20/16 for State Wrestling. Room rate was \$134.25 plus taxes for a total of \$451. Observed hotel folios for four total rooms for State Wrestling. The coaches, wrestlers, and two student managers stayed in the rooms. District provided documentation of the students and sponsors in each room; however, this was requested by the APA and would have not been in the support the Board reviewed for approval.	Lack of documentation provided to Board.
2/25/2016	1/26/2016	Vex Robotics	\$252.80	Observed purchase order and receipt for various roboting parts. Quantity and description of parts on purchase order agrees to receipt.	
2/25/2016	2/5/2016	Jones School Supply	\$66.09	Observed purchase order and receipt for medals and ribbons. Quantity and description on purchase order agrees to receipt.	
2/25/2016	2/17/2016	Best Buy	\$499.99	Observed purchase order and receipt for an iPad Mini 4. District was reimbursed by ESU #10 for the cost of the iPad.	
2/25/2016	2/18/2016	KEM Ventures	\$44.95	Documentation included a purchase order and an invoice for \$44.95 for a "Big Grips Hipster for Bigs Grips Frame", an iPad case.	
2/25/2016	2/19/2016	Vex Robotics	\$26.49	Documentation included a purchase order and an invoice for three battery extension cables.	
2/25/2016	2/22/2016	Abebooks.com	\$19.92	Observed purchase order for 18 copies of "Honus and Me: A Baseball Card Adventure". District had to buy from multiple sellers, which is why the order is split up in five on the credit card statement. Documentation included an overall invoice showing this order was for 6 of the 18 books.	
2/25/2016	2/22/2016	Abebooks.com	\$9.96	Observed purchase order for 18 copies of "Honus and Me: A Baseball Card Adventure". District had to buy from multiple sellers, which is why the order is split up in five on the credit card statement. Documentation included an overall invoice showing this order was for 3 of the 18 books.	
2/25/2016	2/22/2016	Abebooks.com	\$3.32	Observed purchase order for 18 copies of "Honus and Me: A Baseball Card Adventure". District had to buy from multiple sellers, which is why the order is split up in five on the credit card statement. Documentation included an overall invoice showing this order was for 1 of the 18 books.	

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
2/25/2016	2/22/2016	Abebooks.com	\$9.96	Observed purchase order for 18 copies of "Honus and Me: A Baseball Card Adventure". District had to buy from multiple sellers, which is why the order is split up in five on the credit card statement. Documentation included an overall invoice showing this order was for 3 of the 18 books.	
2/25/2016	2/22/2016	Abebooks.com	\$16.60	Observed purchase order for 18 copies of "Honus and Me: A Baseball Card Adventure". District had to buy from multiple sellers, which is why the order is split up in five on the credit card statement. Documentation included an overall invoice showing this order was for 5 of the 18 books.	
2/25/2016	2/12/2016	Shirtcamp.com	\$129.27	Observed purchase order for 71 shirts for the 5th and 6th grade Dr. Seuss project. Also observed order form for 71 shirts from shirtcamp.com.	
2/25/2016	1/25/2016	Amazon.com	\$8.36	Observed purchase order and Amazon invoice for two desk calendar desk refills for \$4.18 each.	
2/25/2016	1/25/2016	Amazon.com	\$20.94	Observed purchase order for nine "Writing and Reading Across the Curriculum (11th Edition)" textbooks and Amazon invoice for three of those books. District looked for the cheapest copies on Amazon in at least "good" condition and bought from many different sellers, which is why the books are split up in the credit card statements and all have a slightly varying price.	
2/25/2016	1/25/2016	Amazon.com	\$240.08	Observed purchase order for one toilet for \$240.08. Also included in the documentation was a packing list for one toilet; however, an invoice showing the amount paid was not included.	Lack of documentation.
2/25/2016	1/25/2016	Amazon.com	\$9.49	Documentation included Amazon invoice for one copy of "Writing and Reading Across the Curriculum (11th Edition)" for \$5.50 and \$3.99 shipping and handling. Observed purchase order for nine total copies of this book with no price on it. District looked for the cheapest copies on Amazon in at least "good" condition.	
2/25/2016	1/25/2016	Amazon.com	\$8.99	Documentation included Amazon invoice for one copy of "Writing and Reading Across the Curriculum (11th Edition)" for \$5.00 and \$3.99 shipping and handling. Observed purchase order for nine total copies of this book.	

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
2/25/2016	1/27/2016	Amazon.com	\$54.81	Observed purchase order and Amazon invoice for eight books totaling \$74.79. District was charged as books were shipped, which is why the \$74.79 was split into \$54.81 and \$19.98 on the credit card statement. See below.	
2/25/2016	1/27/2016	Amazon.com	\$19.98	Observed purchase order and Amazon invoice for eight books totaling \$74.79. District was charged as books were shipped, which is why the \$74.79 was split into \$54.81 and \$19.98 on the credit card statement. See above.	
2/25/2016	1/28/2016	The Alley Rose, Kearney, NE	\$83.16	Documentation included an itemized receipt and a credit card receipt to the Alley Rose. Charge was for nine buffet meals at \$8.99/meal and one soda for \$2.25. The MTSS Behavior Leadership Team attended training at ESU 10 in Kearney. Attending was the Superintendent, two Principals, a counselor, a reading specialist, and four teachers. An explanation or purpose of the meal was not included with the supporting documentation at the time of payment. Meals for one-day travel is not reasonable.	Lack of documentation provided to Board/one-day travel meals.
2/25/2016	1/28/2016	Amazon.com	\$6.99	Documentation included Amazon invoice for one copy of "Writing and Reading Across the Curriculum (11th Edition)" for \$3.00 and \$3.99 shipping and handling. Observed purchase order for nine total copies of this book.	
2/25/2016	1/31/2016	Amazon.com	\$8.98	Documentation included Amazon invoice for one copy of "Writing and Reading Across the Curriculum (11th Edition)" for \$4.99 and \$3.99 shipping and handling. Observed purchase order for nine total copies of this book.	
2/25/2016	2/1/2016	Amazon.com	\$11.95	Observed purchase order and Amazon invoice for a purchase for 32 oz. Wide Mouth Squeeze Bottles (set of 6) for 11.95.	
2/25/2016	2/2/2016	Amazon.com	\$13.67	Documentation included an Amazon invoice for a copy of "Drowned City: Hurricane Katrina and New Orleans" for \$13.67. Approved purchase order included with the original purchase in January. Books did not ship until February.	
2/25/2016	2/3/2016	Amazon.com	\$22.81	Documentation included an Amazon invoice for a box set of The 100 book series for \$22.81. Approved purchase order included with the original purchase in January. Books did not ship until February.	

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
2/25/2016	2/9/2016	Amazon.com	\$165.83	Documentation included an Amazon invoice for seven medium volleyball shorts for \$23.69 each. No purchase order was included with the supporting documentation.	No purchase order.
2/25/2016	2/10/2016	Amazon.com	\$373.28	Documentation included an Amazon invoice for 16 Women's Compression shorts in various sizes for \$23.33 each. No purchase order was included with the supporting documentation.	No purchase order
2/25/2016	2/10/2016	Amazon.com	\$99.98	Observed purchase order and Amazon invoice for one internal drive for \$69.99 and 1 hard drive duplicator for \$29.99.	
2/25/2016	2/12/2016	Amazon.com	\$23.90	Observed purchase order and Amazon invoice for two purchases of 32 oz. Wide Mouth Squeeze Bottles (set of 6) for 11.95 each.	
2/25/2016	2/16/2016	Amazon.com	\$7.90	Documentation included Amazon invoice for one copy of "Reading Mastery Reading/Literature Strand Grade 4" for \$3.91 and \$3.99 shipping and handling. Also observed purchase order for order. Purchase order was not signed but we did observe an email from Paul Anderson, Elementary Principal, to the bookkeeper to order four more of these books.	
2/25/2016	2/17/2016	Amazon.com	\$23.73	Documentation included Amazon invoice for three copies of "Reading Mastery Reading/Literature Strand Grade 4" for \$3.92/each and \$11.97 shipping and handling. Also observed purchase order for order. Purchase order was not signed but we did observe an email from Paul Anderson, Elementary Principal, to the bookkeeper to order four more of these books.	
2/25/2016	2/17/2016	Amazon.com	\$34.95	Observed purchase order for various school supplies totaling \$150.11. Also observed two Amazon invoices for purchase order. One invoice was for \$127.17 and the other was for \$22.94. \$127.17 invoice was split on the credit card statement since supplies were shipped separately. Spilt was \$34.95, \$5.05, and \$87.17.	
2/25/2016	2/17/2016	Amazon.com	\$22.94	Observed purchase order for various school supplies totaling \$150.11. Also observed two Amazon invoices for purchase order. One invoice was for \$127.17 and the other was for \$22.94. \$127.17 invoice was split on the credit card statement since supplies were shipped separately. Spilt was \$34.95, \$5.05, and \$87.17.	

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
2/25/2016	2/17/2016	Amazon.com	\$5.05	Observed purchase order for various school supplies totaling \$150.11. Also observed two Amazon invoices for purchase order. One invoice was for \$127.17 and the other was for \$22.94. \$127.17 invoice was split on the credit card statement since supplies were shipped separately. Spilt was \$34.95, \$5.05, and \$87.17.	
2/25/2016	2/17/2016	Amazon.com	\$87.17	Observed purchase order for various school supplies totaling \$150.11. Also observed two Amazon invoices for purchase order. One invoice was for \$127.17 and the other was for \$22.94. \$127.17 invoice was split on the credit card statement since supplies were shipped separately. Spilt was \$34.95, \$5.05, and \$87.17.	
2/25/2016	2/23/2016	Amazon.com	\$149.99	Documentation included a purchase order and an Amazon invoice for two Kindle Fires with kid-proof cases. Price of Kindles were \$99.99 each; however, there was a \$49.99 discount if two Kindles were purchased. Discount brought the total to \$149.99.	
2/25/2016	2/25/2016	Amazon.com	\$8.65	Documentation included Amazon invoice for one copy of "Writing and Reading Across the Curriculum (11th Edition)" for \$8.65 and no shipping and handling cost. Observed purchase order for nine total copies of this book.	
2/25/2016 Total			\$5,002.93		
3/25/2016	3/2/2016	Defy Gravity Interactiv NE	\$100.00	Documentation included invoice for the Defy Special for \$200 (20 kids at \$10 each). Costs was split between two credit cards. Ravenna 1 was charged \$100 and there was an outstanding balance of \$132.10. No purchase order was included with the supporting documentation. Activity was part of the FBLA trip to Omaha.	No purchase order.
3/25/2016	3/7/2016	UNK Market Kearney, NE	\$88.03	Documentation included a receipt for 13 lunches for \$108.65, plus a 19% discount of \$20.65. After APA request, District provided a list of the 13 students that went on the trip. The trips was for RPD juniors to visit the UNK campus. The names of the students and the purpose of the trip was not included in the documentation that the Board reviewed to approve the expenditure.	Lack of documentation provided to Board.
3/25/2016	3/3/2016	NASSP E-Commerce VA	\$195.00	Documentation included a receipt and an approved purchase order for 25 NHS membership pins with a card for \$7.80 each.	

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3/25/2016	3/17/2016	NASSP E-Commerce VA	\$109.50	Documentation included a receipt and an approved purchase order for three NHS certificated folders (set of 10) at \$31.50 each and one order of NHS Class Certificates for \$15.	
3/25/2016	3/17/2016	Sears Hometown Kearney, NE	\$114.73	Documentation included a receipt from Sears and an approved purchase order for 2a Craftsman C3 19.2-Volt Cordless Inflator for \$46.74 and a Craftsman C3 19.2-Volt Compact Battery and Charger for \$67.99.	
3/25/2016	3/22/2016	Holiday Inn Express, Carter Lake IA	\$403.17	Receipt from Best Western Plus in Carter Lake, IA for Dominic Reicks for 2/17/16 through 2/20/16 for State Wrestling. Room rates were \$119.99 plus taxes for a total of \$403.17. Room number 217. Observed hotel folios for four total rooms for State Wrestling. The coaches, wrestlers, and two student managers stayed in the rooms. District provided documentation of the students and sponsors in each room; however, this was requested by the APA and would have not been in the support the Board reviewed for approval.	Lack of documentation provided to Board.
3/25/2016	3/22/2016	Holiday Inn Express, Carter Lake IA	\$451.08	Receipt from Best Western Plus for Dominic Reicks for 2/17/16 through 2/20/16 for State Wrestling. Room rates were \$134.25 plus taxes for a total of \$451.08. Room number 111. Observed hotel folios for four total rooms for State Wrestling. The coaches, wrestlers, and two student managers stayed in the rooms. District provided documentation of the students and sponsors in each room; however, this was requested by the APA and would have not been in the support the Board reviewed for approval.	Lack of documentation provided to Board.
3/25/2016	3/24/2016	StickersBanners GA	\$280.95	Documentation included an invoice for large backdrop stickers from StickerBanners.com for prom decorations. Total was \$271 plus \$9.95 shipping. No purchase order was included with the supporting documentation.	No purchase order.
3/25/2016	2/25/2016	KidBlog Inc. MN	\$36.00	Documentation included an internet print-off dated 2/25/16 for a Kidblog Member (PO states it is a one-year subscription). Purchase order listed incorrect price (\$30.00) which was crossed-out. Note on PO: Noah Maulsby – History.	

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3/25/2016	3/2/2016	OSU Extension 4H	\$984.66	Documentation includes an invoice from The Ohio State University 4-H Youth Development for a Horse Learning Laboratory Kit. Item price \$949.00 and \$35.66 of shipping and handling. Note on PO: CC#2 Dom & Heath; Reimb from ESU. A Poultry Learning Lab Kit was purchased on the February credit card statement.	
3/25/2016	3/4/2016	VEX Robotics	\$51.50	Documentation included an invoice from VEX Robotics for two Competition Switches for \$19.99 each. Subtotal was \$39.98 plus \$11.52 shipping and handling. Also observed a signed purchase order.	
3/25/2016	3/4/2016	Enchanted Learning LLC WA	\$20.00	Documentation included a signed purchase order for one Individual Teacher Subscription to enchantedlearning.com. Also included was a receipt and order form from enchantedlearning.com for \$20 with username of subscription.	
3/25/2016	3/5/2016	Oriental Trading Co NE	\$168.22	Documentation included a receipt for 5 Film Strip Tapes for \$2.50 each, 20 Director's Clapboards for \$4.99 each, and 8 2016 Prom Lanyards for \$6.99 each. No purchase order was included in the supporting documentation.	No purchase order.
3/25/2016	3/8/2016	EduWare, Inc. NY	\$44.00	Documentation included a receipt from EduWare for a one-year subscription to High School ELA for \$44.00 and a signed purchase order.	
3/25/2016	3/17/2016	RobotShop.com VT	\$134.91	Documentation included a receipt for nine motors at \$14.99 each from RobotShop and a signed purchase order for the same amount.	
3/25/2016	3/19/2016	Robotics EDU & Comp FNDN TX	\$150.00	Documentation included a receipt for two "Create" events for \$75 each from RobotEvents.com. Also included a signed purchase order for the same amounts.	
3/25/2016	3/22/2016	Oriental Trading Co NE	\$91.47	Documentation included a signed purchase order for a Mega Superhero Novelty Assortment at \$36.99, a Spring Pencil Assortment for \$18.50, and a Mega Sayings Bracelet Assortment for \$17.78. Also included was a receipt for the purchase. On the receipt, the Mega Sayings Bracelet Assortment was \$21.99, instead of \$17.78 listed on the purchase order. Subtotal on receipt was \$77.48, as a result, plus \$13.99 shipping and handling.	

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3/25/2016	3/24/2016	Robotics EDU & Comp FNDN TX	\$900.00	Documentation included a purchase order for two CREATE U.S. Open Robotics Meets for \$450 each. Also included was a transaction receipt for \$900. Per the U.S. Open Robotics Meets website, cost of registering a team to compete was \$450.	
3/25/2016	3/1/2016	Oak Hall Cap & Gown	\$256.75	Documentation included a receipt for 14 cap and gown orders for the kindergarten graduation at \$13.50 each and 15 tassels for \$2.45 each plus \$31 in shipping costs. No purchase order was included in the supporting documentation.	No purchase order.
3/25/2016	3/11/2016	FSI*Georgia Power	\$219.59	Transaction was marked as fraud on the statement. Ravenna did not pay that amount and amount was credited on the April statement. Statement also noted that a new credit card was received by the district to stop the fraudulent purchases.	
3/25/2016	3/15/2016	OK Finance Group	\$175.00	Transaction was marked as fraud on the statement. Ravenna did not pay that amount and amount was credited on the April statement. Statement also noted that a new credit card was received by the district to stop the fraudulent purchases.	
3/25/2016	3/16/2016	OK Finance Group	\$305.00	Transaction was marked as fraud on the statement. Ravenna did not pay that amount and amount was credited on the April statement. Statement also noted that a new credit card was received by the district to stop the fraudulent purchases.	
3/25/2016	3/19/2016	Netflix.com	\$12.83	Transaction was marked as fraud on the statement. Ravenna did not pay that amount and amount was credited on the April statement. Statement also noted that a new credit card was received by the district to stop the fraudulent purchases.	
3/25/2016	3/2/2016	Amazon.com	\$27.94	Documentation included a receipt for \$24.95 for a cable for a projector and an order of mechanical pencils for \$2.99 from Amazon.com. A purchase order approving both purchases was also included.	
3/25/2016	3/3/2016	Amazon.com	\$24.50	Documentation included a receipt for \$24.50 for a replacement light for a projector from Amazon.com and a purchase order approving the purchase.	
3/25/2016	3/3/2016	Amazon.com	\$14.99	Documentation included a receipt for \$14.99 for a three-pack of sign holders from Amazon.com and a purchase order approving the purchase.	

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3/25/2016	3/3/2016	Amazon.com	\$8.79	Documentation included a receipt for \$8.79 for an alarm clock from Amazon.com and a purchase order approving the purchase.	
3/25/2016	3/8/2016	SQ *Cedar Hills	\$180.00	Documentation included an invoice from the vineyard for 12 Hors'd'oevres and pop/water/tea at \$15 each for the Ravenna Public Schools Board of Education retreat. Meals were for six board members, three administrators, and three outside facilitators. Invoice signed by Kenneth. Retreat is an annual event.	
3/25/2016	3/9/2016	Western Equipment Sales	\$27.61	Documentation included an approved purchase order for one "Milk Cooler Gasket Beverage Air 24ft" for \$17.47 and \$10.14 in shipping costs. Invoice or receipt was not included.	Lack of documentation.
3/25/2016	3/9/2016	Spirit MFG	\$37.99	Documentation included an approved purchase order for one "ST8000 Treadmill Power Port" for \$32.99 from Spirit Fitness plus \$5 shipping and handling. Price on invoice was \$30 plus \$7.99 shipping and handling, but total was the same as on the purchase order.	
3/25/2016	3/10/2016	Amazon.com	\$197.37	Documentation included a purchase order for one pack of drinking water filters for \$189.88 plus \$7.49 shipping and handling. No invoice or receipt was included.	Lack of documentation.
3/25/2016	3/11/2016	Quizno's Subs	\$62.75	Documentation included a receipt from Quiznos for \$62.75. The MTSS Behavior Leadership Team attended training at ESU 10 in Kearney. Attending was the Superintendent, two Principals, a counselor, a reading specialist, and four teachers. An explanation or purpose of the meal was not included with the supporting documentation at the time of payment. Meals for one-day travel are not reasonable.	Lack of documentation provided to Board/one-day travel meals.
3/25/2016	3/14/2016	NGPC Reservations	\$126.00	Documentation included two reservation invoices for lodge rooms (312 SRV-Bsmt and 314 SRV-Bsmt) for \$63.00 each. Per the District, the rooms were for two students that traveled to the Nebraska State Science Fair. District provided information showing which students went to the science fair. However, this additional documentation was not included with the support that the Board reviewed to approve expenditures.	Lack of documentation provided to Board.
3/25/2016	3/16/2016	Supplyhouse.com	\$155.95	Documentation included an approved purchase order for one "Non-Spring Return Valve Actuator w/ 160 lbf" for \$155.95. Invoice or receipt was not included.	Lack of documentation.

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Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
3/25/2016	3/22/2016	Amazon.com	\$20.98	Documentation included a receipt from Amazon for one battery for a Galaxy 5s case for \$11.99 and a iPad table clamp at \$8.99 and an approved purchase order.	
3/25/2016	3/22/2016	Amazon.com	\$53.98	Documentation included a receipt from Amazon for one battery for a laptop at \$53.98 and an approved purchase order.	
3/25/2016	3/22/2016	Amazon.com	\$17.97	Documentation included a receipt from Amazon for three flash drives at \$5.99 each and an approved purchase order.	
3/25/2016	3/24/2016	Amazon.com	\$479.94	Documentation included a receipt from Amazon for six Kindle Fire Kids Editions at \$79.99 each and an approved purchase order.	
3/25/2016	3/24/2016	Amazon.com	\$319.96	Documentation included a receipt from Amazon for four additional Kindle Fire Kids Editions at \$79.99 each and an approved purchase order.	
3/25/2016	3/25/2016	Amazon.com	\$125.34	Documentation included a receipt from Amazon.com for six 24-packs of trophies and medals for \$20.89 each. No purchase order was included with the supporting documentation.	No purchase order.
3/25/2016	2/26/2016	USPS	\$10.25	Documentation included a USPS receipt for one certified package to Omaha, NE.	
3/25/2016	3/1/2016	USPS	\$14.95	Documentation included a USPS receipt for one package to Highland Park, MI. Package was for the reimbursement of box tops.	
3/25/2016	3/7/2016	USPS	\$60.78	Documentation included a USPS receipt for one package to New Hartford, CT for drama class, one package with a CD mailer to Lincoln, NE for the School Board, and one packet of stamps.	
3/25/2016	3/8/2016	USPS	\$5.82	Documentation included a USPS receipt for one package to Sargent, NE to send student records to another district.	
3/25/2016	3/16/2016	USPS	\$16.45	Documentation included a USPS receipt for one package to Van Nuys, CA to send a part back to the bus manufactory for replacement.	
3/25/2016	3/17/2016	USPS	\$5.80	Documentation included a USPS receipt for one large envelope to Ravenna, NE and one package to Papillion, NE.	
3/25/2016	3/21/2016	USPS	\$4.14	Documentation included a USPS receipt for one package to Bartlett, NE.	

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3/25/2016	3/23/2016	USPS	\$28.35	Documentation included a USPS receipt for 1 small box to Bellevue, 1 certified letter to Ravenna, and 12 large envelopes to either Ravenna or Kearney.	
3/25/2016 Total			\$7,320.99		
4/25/2016	3/30/2016	USPS	\$8.48	Receipt dated 3/30/16 for shipping of two large envelopes and one parcel totaling \$8.48.	
4/25/2016	4/1/2016	USPS	\$3.94	Receipt dated 4/1/16 for shipping of one parcel for \$3.94 to Lincoln.	
4/25/2016	4/11/2016	USPS	\$1,419.50	Receipt dated 4/1/16 for the purchase of five 500-count boxes of stamped mailing envelopes for \$280.75 each plus \$15.75 shipping and handling.	
4/25/2016	4/5/2016	Laserbits, Inc.	\$420.08	Documentation included invoice for various purchases including two marking spray cans, keychains, and awards. Invoice totaled \$397.32 plus \$22.76 shipping and handling. No purchase order was included with the supporting documentation.	No purchase order.
4/25/2016	4/6/2016	Wal-Mart	\$82.76	Documentation included a receipt from Wal-Mart for \$82.76 for various food and drink supplies. According to the District, the meals were for breakfast for State FFA. State FFA was held from April 6 through 8, 2016. During State FFA, students have varying start times and often leave the hotel before the continental breakfast is served. Due to this, the sponsor bought breakfast foods from Wal-Mart so the students could eat breakfast in their rooms before they had to leave.	
4/25/2016	4/6/2016	Anderson's	\$1,921.15	Documentation included invoice from Anderson's for Prom supplies. Purchases included a Papparazzi Kit, a Hollywood sign, paisley fabric, and other set designs. No purchase order was included with the supporting documentation.	No purchase order.
4/25/2016	4/9/2016	Courtyard by Marriott, Lincoln, NE	\$258.00	Documentation included hotel folios for two nights (4/6 and 4/7) at \$129 a night. Note on folio indicated the charge was for State FFA. Conference agenda stated conference was from 4/6 to 4/8, nights charged were reasonable. District provided support showing 19 students attended State FFA, so the number of rooms appears appropriate. However, that support was not included in the documentation that the Board would have reviewed when they approved expenditures.	Lack of documentation provided to Board.

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Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
4/25/2016	4/9/2016	Courtyard by Marriott, Lincoln, NE	\$286.00	Documentation included hotel folios for two nights (4/6 and 4/7) at \$129 a night plus two nights of parking at \$14/night. Note on folio indicated the charge was for State FFA. Conference agenda stated conference was from 4/6 to 4/8, nights charged were reasonable. District provided support showing 19 students attended State FFA, so the number of rooms appears appropriate. However, that support was not included in the documentation that the Board would have reviewed when they approved expenditures.	Lack of documentation provided to Board.
4/25/2016	4/9/2016	Courtyard by Marriott, Lincoln, NE	\$286.00	Documentation included hotel folios for two nights (4/6 and 4/7) at \$129 a night plus two nights of parking at \$14/night. Note on folio indicated the charge was for State FFA. Conference agenda stated conference was from 4/6 to 4/8, nights charged were reasonable. District provided support showing 19 students attended State FFA, so the number of rooms appears appropriate. However, that support was not included in the documentation that the Board would have reviewed when they approved expenditures.	Lack of documentation provided to Board.
4/25/2016	4/9/2016	Courtyard by Marriott, Lincoln, NE	\$258.00	Documentation included hotel folios for two nights (4/6 and 4/7) at \$129 a night. Note on folio indicated the charge was for State FFA. Conference agenda stated conference was from 4/6 to 4/8, nights charged were reasonable. District provided support showing 19 students attended State FFA, so the number of rooms appears appropriate. However, that support was not included in the documentation that the Board would have reviewed when they approved expenditures.	Lack of documentation provided to Board.
4/25/2016	4/9/2016	Courtyard by Marriott, Lincoln, NE	\$258.00	Documentation included hotel folios for two nights (4/6 and 4/7) at \$129 a night. Note on folio indicated the charge was for State FFA. Conference agenda stated conference was from 4/6 to 4/8, nights charged were reasonable. District provided support showing 19 students attended State FFA, so the number of rooms appears appropriate. However, that support was not included in the documentation that the Board would have reviewed when they approved expenditures.	Lack of documentation provided to Board.

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Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
4/25/2016	4/9/2016	Courtyard by Marriott, Lincoln, NE	\$209.00	Documentation included hotel folios for one night (4/7) for \$209. Note on folio indicated the charge was for State FFA. According to the District, after initially booking the rooms for State FFA, the sponsor ended up taking more girls on the trip than expected. The first night (4/6) they tried to fit the girls into two rooms, but it was overcrowded and the sponsor decided to book an additional room for the second night (4/7). Room rate was higher since it was not booked in advance. District provided support showing 19 students attended State FFA, so the number of rooms appears appropriate. However, that support was not included in the documentation that the Board would have reviewed when they approved expenditures.	Lack of documentation provided to Board.
4/25/2016	4/19/2016	It's Elementary	\$84.69	Documentation included invoice for order of 30 Pin Drama/2-masks for \$2.59 each plus \$6.99 in shipping. No purchase order observed with the supporting documentation.	No purchase order.
4/25/2016	4/22/2016	Pump & Pantry, Omaha, NE	\$35.60	Documentation included receipt for \$35.60 for fuel for a van.	
4/25/2016	3/29/2016	Scholastic Inc	\$112.15	Documentation included an invoice from Scholastic for purchases of the Harry Potter Hardcover boxed set #1-7 for \$114.99, Diary of a Wimpy Kid for \$9.76, and Black Beauty for \$7.19. Invoice also included a discount of \$19.79 (15% off), making the total \$112.15. A signed purchase order for the books and amount was included.	
4/25/2016	4/9/2016	U Stop #12 Lincoln, NE	\$30.00	Documentation included receipt for \$30 for fuel for State Robotics.	
4/25/2016	4/7/2016	Quality Inn & Suites Council Bluffs, IA	\$217.18	Documentation included hotel folios for two nights at \$96 a night plus \$12.59 in taxes a night. Note on folio indicated the charge was for State Robotics and that the hotel "would not accept tax exempt since in IA". District provided support to show that five students traveled to the National Robotics competition and provided a schedule of events showing the event went from 4/7 to 4/9. However, this additional support was not included in the support the Board would have reviewed to approve the expenditures.	Lack of documentation provided to Board.

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Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
4/25/2016	4/7/2016	Quality Inn & Suites Council Bluffs, IA	\$217.18	Documentation included hotel folios for two nights (4/7 & 4/8) at \$96 a night plus \$12.59 in taxes a night. Note on folio indicated the charge was for National Robotics and that the hotel "would not accept tax exempt since in IA". District provided support to show that five students traveled to the National Robotics competition and provided a schedule of events showing the event went from 4/7 to 4/9. However, this additional support was not included in the support the Board would have reviewed to approve the expenditures.	Lack of documentation provided to Board.
4/25/2016	4/7/2016	Quality Inn & Suites Council Bluffs, IA	\$217.18	Documentation included hotel folios for two nights (4/7 & 4/8) at \$96 a night plus \$12.59 in taxes a night. Note on folio indicated the charge was for National Robotics and that the hotel "would not accept tax exempt since in IA". District provided support to show that five students traveled to the National Robotics competition and provided a schedule of events showing the event went from 4/7 to 4/9. However, this additional support was not included in the support the Board would have reviewed to approve the expenditures.	Lack of documentation provided to Board.
4/25/2016	4/21/2016	NCA	\$1,074.00	Documentation included an invoice from the National Dance Alliance for the Grand Island Area Day Camp. Invoice included costs for seven participants at \$145 each and one advisor at \$59. No purchase order observed with the supporting documentation.	No purchase order.
4/25/2016	3/19/2016	Netflix.com	-\$12.83	Charge was originally on the March statement. Transaction was fraudulent and amount was credited on the April statement.	
4/25/2016	3/15/2016	OK Finance Group	-\$175.00	Charge was originally on the March statement. Transaction was fraudulent and amount was credited on the April statement.	
4/25/2016	3/16/2016	OK Finance Group	-\$305.00	Charge was originally on the March statement. Transaction was fraudulent and amount was credited on the April statement.	
4/25/2016	3/11/2016	FSI*Georgia Power	-\$219.59	Charge was originally on the March statement. Transaction was fraudulent and amount was credited on the April statement.	

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4/25/2016	4/6/2016	Cilantros Mexican Omaha, NE	\$21.50	Documentation included a credit card receipt and an itemized receipt from Cilantros for \$21. Purpose of travel was for the 2016 NE ASD State Conference for two employees. Meal was for dinner the night before the conference, which started at 8:45 a.m. on 4/7. Schedule of employee travel and agenda was not included in support for Board approval of expenditure.	Lack of documentation provided to Board.
4/25/2016	4/9/2016	Embassy Suites Omaha	\$302.40	Documentation included hotel folios for two nights at \$144 a night. Folio also included \$52.22 in taxes. Note on folio indicated the charge was for an Autism Conference. Room total was split, \$302.40 charged on 4/8 and \$37.82 charged on 4/11 (see expense below). Rooms were for Cindy Wilke (Special Education Teacher) and Sonya Rasmussen (Special Education Teacher).	Sales tax was paid.
4/25/2016	4/12/2016	Embassy Suites Omaha	\$37.82	Part of expense above. Room total was split, \$302.40 charged on 4/8 and \$37.82 charged on 4/11.	Sales tax was paid.
4/25/2016	4/15/2016	Novel Ideas	\$112.00	Documentation included an invoice for a workbook download for Charlotte's Web for \$112. No purchase order observed with supporting documentation.	No purchase order.
4/25/2016	4/8/2016	Defy Gravity Interactiv NE	-\$11.00	Amount was credited back to the account. See note below.	
4/25/2016	4/8/2016	Defy Gravity Interactiv NE	\$111.00	Documentation included invoice for the Defy Special for \$200 (20 kids at \$10 each). Costs was split between two visas. One was charged \$100 and Ravenna 4 was charged \$111. Since that totals \$211, instead of \$200, \$11 was credited to the Ravenna 4 credit card. No purchase order was observed. Going to Defy Gravity was part of the State FBLA trip.	No purchase order.
4/25/2016	4/9/2016	QT	\$59.21	Receipt for fuel in Omaha on 4/9/16 for \$59.21 was observed. Trip was for State FBLA. Two vans were used. State FBLA was April 7-9th, and date of fuel purchase appears reasonable.	
4/25/2016	4/9/2016	QT	\$40.37	Receipt for fuel in Omaha on 4/9/16 for \$40.37 was observed. Trip was for State FBLA. Two vans were used. State FBLA was April 7-9th, and date of fuel purchase appears reasonable.	
4/25/2016	4/8/2016	Johnny's Italian Steakhouse, Omaha	\$573.62	Credit card receipt for \$573.62 from Johnny's Italian Steakhouse. Receipt was not itemized. According to the Superintendent, an itemized receipt was not provided. The meal was purchased as part of the State FBLA conference and was for 20 students, 1 sponsor and 1 chaperone.	Lack of documentation.

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Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
4/25/2016	4/20/2016	Stokes Old Market, Omaha	\$72.52	Receipt for \$72.52 was included for five entrées on 4/20 at 9:25 pm. Note on receipt stated the meals were for NETA. District provided documentation that seven full registrations and one Thursday only registration was paid. Total of eight employees attended. An online search indicated that NETA was held in Omaha on April 21 and 22. Lunches and dinners were not provided. This information would not have been available to the Board at the time of approval of the payment.	Lack of documentation provided to Board.
4/25/2016	4/22/2016	Fuddruckers, Omaha	\$59.30	Receipt for \$59.30 was included for five entrées on 4/22 at 1:00 p.m. Note on receipt stated the meals were for NETA. District provided documentation that seven full registrations and one Thursday only registration was paid. Total of eight employees attended. An online search indicated that NETA was held in Omaha on April 21 and 22. Lunches and dinners were not provided. This information would not have been available to the Board at the time of approval of the payment.	Lack of documentation provided to Board.
4/25/2016	4/23/2016	Courtyard by Marriott, Omaha, NE	\$307.18	Documentation included hotel folios for two nights (4/20 and 4/21) at \$138 a night. Folio also included \$16 in parking and \$15.18 in city taxes. All state taxes were waived. Note on folio indicated the charge was for State NETA. NETA was April 21-22, 2016 at the CenturyLink Center in Omaha.	
4/25/2016	4/23/2016	Courtyard by Marriott, Omaha, NE	\$276.00	Documentation included hotel folios for two nights (4/20 and 4/21) at \$138 a night. City taxes were waived for this room. All state taxes were waived. Note on folio indicated the charge was for State NETA. NETA was April 21-22, 2016 at the CenturyLink Center in Omaha.	
4/25/2016	4/23/2016	Courtyard by Marriott, Omaha, NE	\$276.00	Documentation included hotel folios for two nights (4/20 and 4/21) at \$138 a night. City taxes were waived for this room. All state taxes were waived. Note on folio indicated the charge was for State NETA. NETA was April 21-22, 2016 at the CenturyLink Center in Omaha.	
4/25/2016	4/23/2016	Courtyard by Marriott, Omaha, NE	\$276.00	Documentation included hotel folios for two nights at \$138 (4/20 and 4/21) a night. City taxes were waived for this room. All state taxes were waived. Note on folio indicated the charge was for State NETA. NETA was April 21-22, 2016 at the CenturyLink Center in Omaha.	

Ravenna Public Schools
Credit Card Transaction
December 2015 through May 2016

Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
4/25/2016	4/21/2016	Roja, Omaha, NE	\$79.85	Receipt for \$79.85 was included for five entrées on 4/21 at 9:56 p.m. Note on receipt stated the meals were for NETA. District provided documentation that seven full registrations and one Thursday only registration was paid. Total of eight employees attended. An online search indicated that NETA was held in Omaha on April 21 and 22. Lunches and dinners were not provided. This information would not have been available to the Board at the time of approval of the payment.	Lack of documentation provided to Board.
4/25/2016	4/21/2016	Goodnights Pizza	\$41.18	Receipt for \$41.18 was included for two large pizzas and two sodas on 4/21 at 1:28 p.m. Note on receipt stated the meals were for NETA. District provided documentation that seven full registrations and one Thursday only registration was paid. Total of eight employees attended. An online search indicated that NETA was held in Omaha on April 21 and 22. Lunches and dinners were not provided. This information would not have been available to the Board at the time of approval of the payment.	Lack of documentation provided to Board.
4/25/2016 Total			\$9,321.42		
5/25/2016	4/27/2016	UNK Market Kearney, NE	\$223.46	Documentation included a receipt for 33 lunches for a total of \$275.88 with a 19% discount, reducing the amount to \$223.46. The trip was for RPD juniors to visit the UNK campus. The names of the students and the purpose of the trip was not included in the documentation that the Board reviewed to approve the expenditure. One day meals are not allowable.	Lack of documentation provided to Board.
5/25/2016	4/30/2016	Scholastic Book Club	\$54.00	Documentation included a purchase order for 27 books titled "Kindergarten Kids on Our Way to First Grade" at \$2/book. Also included was an invoice from Scholastic for those 27 books with a total of \$54.	

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Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
5/25/2016	4/29/2016	DT Hilton Omaha	\$709.00	Observed folio for three rooms at \$89 each for two nights on 4/20/16 and 4/21/16 for the Skills USA Competition. District provided a list of eight students and one sponsor who stayed in the rooms. Appears reasonable. However, the list of students was not provided to Board at time of payment. Also included was a "Room Damage Screen Replacement Fee" for \$175. Damage fee was added to the folio on 4/29, seven days after the students checked out. District argued the damage fee since the hotel could not prove the student's were the cause of the damage. The District's credit card was credited for the \$175 fee on the subsequent credit card statement.	Lack of documentation provided to Board.
5/25/2016	5/19/2016	The Leadership Center Aurora, NE	\$299.25	Documentation included an invoice from the Leadership Center for the Ravenna FFA Chapter. Lodging costs included one single room at \$80 and two multiple rooms at \$100/room. Breakfast was also included at \$7.50/person for seven people. All charges had a 10% FFA discount applied to the charges. Total on invoice was \$299.95 District provided documentation that showed that eight students and one advisor were registered for the COLT Conference.	Lack of documentation provided to Board.
5/25/2016	5/4/2016	NE Game and Parks Permits	\$5.00	Documentation included a receipt for \$5 from the NE Game and Parks Commission. Name of permit ordered was not shown, but there was a note on the receipt "5th grade field trip". According to the NE Game and Parks Commission's website. \$5 is the rate for a daily park permit, and given this the expense would be reasonable.	
5/25/2016	5/21/2016	Casey's General Store Bellevue, NE	\$42.00	Receipt for \$42.00 in fuel was included for the state track competition.	
5/25/2016	5/21/2016	Casey's General Store Bellevue, NE	\$38.00	Receipt for \$38.00 in fuel was included for the state track competition.	
5/25/2016	5/20/2016	UNL CCFL	\$30.00	Documentation included a signed purchase order for \$30 registration for the Nebraska Young Child Institute Conference in Kearney. Also included was an invoice for \$30 for a conference ticket from the Nebraska Young Child Institute.	
5/25/2016	4/26/2016	Amazon.com	\$108.25	Documentation included a receipt from Amazon and approved purchase order for a Lenovo ThinkPad Edge for \$94.26 plus \$13.99 shipping and handling.	

Ravenna Public Schools
Credit Card Transaction
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Attachment B

Statement Date	Transaction Date	Payee	Amount	APA Notes	Finding
5/25/2016	4/27/2016	Amazon.com	\$36.38	Documentation included a receipt from Amazon and approved purchase order for a projector bulb for \$32.39 plus \$3.99 shipping and handling.	
5/25/2016	5/3/2016	Teaching Strategies	\$17.56	Documentation included a subscription agreement for Teaching Strategies Gold for \$17.56.	
5/25/2016	5/6/2016	USPS	\$6.00	USPS receipt for one certified mail parcel for \$3.30 and one return receipt for \$2.70.	
5/25/2016	5/7/2016	Amazon.com	\$35.81	Documentation included a receipt from Amazon and approved purchase order for a projector bulb for \$31.82 plus \$3.99 shipping and handling. This is the same bulb as the purchase on 4/27. That order had not shipped as of 5/6 and the bulb was being sold at a lower cost by another amazon.com provider, so Ravenna canceled the original order and ordered this bulb. This order was shipped the next day.	
5/25/2016	5/10/2016	Amazon.com	-\$36.38	Refund for previous projector bulb purchase on 4/27. Documentation included a refund confirmation form Amazon dated 5/9/16.	
5/25/2016	5/12/2016	Buffalo County Treasurer, Kearney, NE	\$66.62	Documentation included a credit card receipt for \$66.62. Receipt was not itemized but post-it note on the receipt stated the purpose was for Ken Schroeder's Bus Driver's License fee and amount agrees to DMV rates.	
5/25/2016	4/27/2016	USPS	\$6.45	Documentation included USPS receipt for one package to Lincoln, NE.	
5/25/2016	5/6/2016	USPS	\$47.00	Documentation included USPS receipt for one 100-count book of forever U.S. flag stamps.	
5/25/2016	5/11/2016	USPS	\$7.35	Documentation included USPS receipt for one package to Lincoln, NE.	
5/25/2016	5/16/2016	USPS	\$21.00	Documentation included USPS receipt for one additional ounce penguin stamps, roll of 100.	
5/25/2016	5/23/2016	USPS	\$7.35	Documentation included USPS receipt for one package to Kearney, NE.	
5/25/2016 Total			\$1,724.10		
Grand Total			\$29,394.37		