



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

Mike.Foley@nebraska.gov

PO Box 98917

State Capitol, Suite 2303

Lincoln, Nebraska 68509

402-471-2111, FAX 402-471-3301

[www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

August 3, 2023

Sandy Wolfe, President  
Norfolk Public Schools District  
512 Philip Avenue  
Norfolk, NE 68701

Dear Ms. Wolfe:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding an allegedly forged grant reimbursement request form that the Associate Superintendent for the Norfolk Public Schools District (District) submitted to the Nebraska Department of Education (Department). As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA obtained certain information regarding the reimbursement request in question. Based on the outcome of this preliminary planning work, including an analysis of the information obtained – as well as the fact that the District is required to be audited annually and had a financial audit performed for fiscal year 2022 – the APA has determined that a separate financial audit or attestation is unnecessary at this time.

Nevertheless, during the course of the preliminary planning work, the APA noted a certain issue that merits the District's immediate attention.

### **Background Information**

The District is located in Madison County, Nebraska, and serves as a Class III School District. One of the District's funding sources is an Individuals with Disabilities Education Act (IDEA), Part C, Planning Region Team (PRT), Federal grant received through the Department. According to the Nebraska Early Development Network's (EDN) website (<https://edn.ne.gov/cms/planning-region-teams>), a PRT is an organized group of parents, advocates, and representatives from school districts, agencies, educational service units, "Head Start" programs, and other entities or individuals responsible for assisting in the planning and implementation of the Early Intervention Act, as set out at Neb. Rev. Stat. §§ 43-2501 to 43-2516 (Reissue 2016), in each local community or region.

The PRT grant is part of a larger pool of Federal IDEA, Part C, grant program funds that the Department pays out to eligible school districts. The IDEA, Part C, formula grant programs assist states in providing early intervention services for infants and toddlers with disabilities, ages birth through age two, and their families. The grant is paid out on a reimbursement basis, so the District is required to submit forms to the Department prior to receiving payment. PRT grants are awarded for the period of September 1 through August 31 of the following year. For the 2021-2022 grant year, the District had until October 15, 2022, at the very latest, to submit its reimbursement requests.

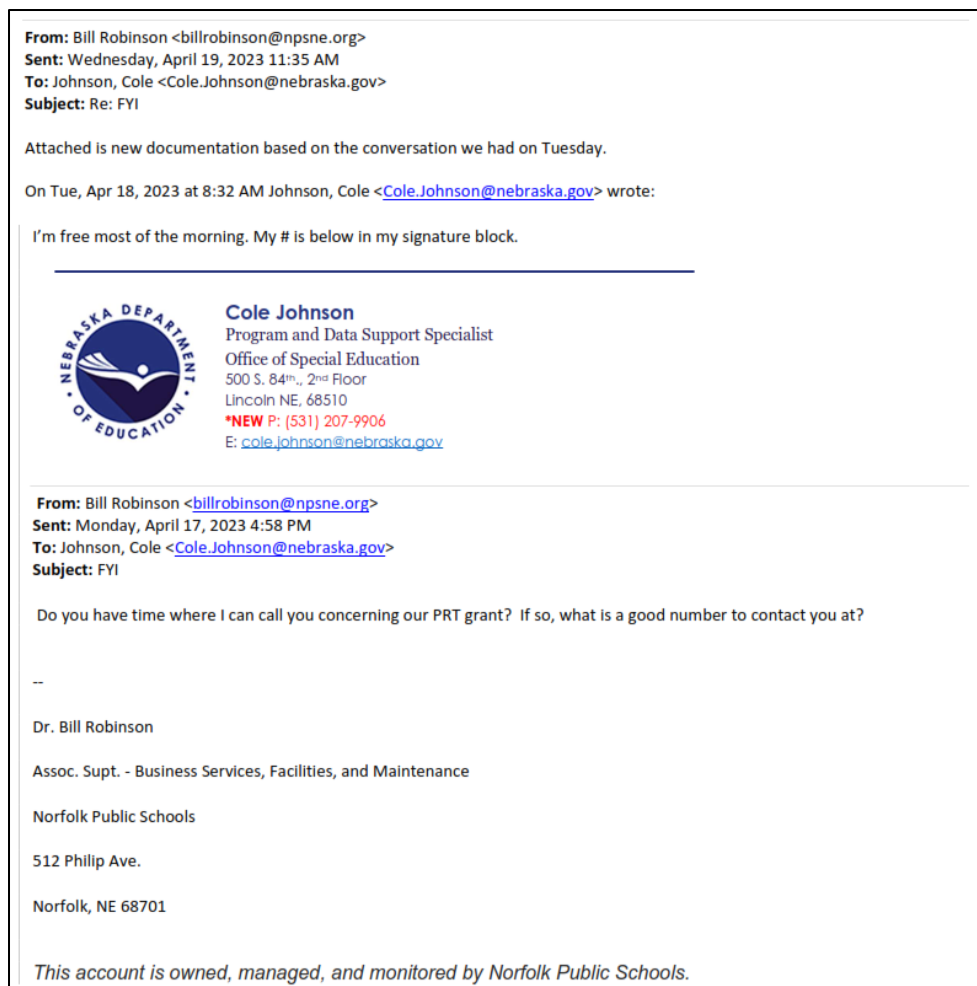
The following comment and recommendation, which has been discussed with the appropriate members of the District and its management, is intended to improve internal control or result in other operating efficiencies.

### **Comment and Recommendation**

#### **Allegedly Forged Grant Reimbursement Request Documentation**

The following timeline details significant events, as well as the APA's correspondence with the District, related to an allegedly forged grant reimbursement request that the District's Associate Superintendent submitted to the Department:

- On April 10, 2023, the District submitted a reimbursement request to the Department in relation to the PRT grant. Included in that submission was a purchase order, order confirmation, and invoice, dated June 23, 2022, from 4imprint, an international marketer of promotional merchandise, in the amount of \$5,125.65. The Department rejected the request, noting that the expense was outside of the current grant year.
- On April 14, 2023, District staff reached out to the Department to inquire if there was any way for the 4imprint expense to be eligible for reimbursement. The Department responded that expenses from that grant period needed to be claimed by August 31, 2022, and agencies had until October 15, 2022, to request final reimbursements. As a result, the District was unable to access the grant funds because, by April 10, 2023, when the reimbursement request was made, the final October 2022 deadline had expired some six months earlier. Because the reimbursement deadline was long passed, the grants for the that obligation period were closed, and Federal finance rules prohibited the Department from paying for that previous expense within a new obligation period.
- On April 18, 2023, the District's Associate Superintendent, Dr. Bill Robinson, called the Department's Program and Data Support Specialist to discuss the PRT grant. During this conversation, the Associate Superintendent supposedly told the Program and Data Support Specialist that the original documentation was sent in error, and he would provide the correct purchase order and invoice to show that the 4imprint purchases were made within the proper timeframe to be eligible for reimbursement.
- On April 19, 2023, the District's Associate Superintendent submitted to the Department the "new" 4imprint purchase order and invoice. That documentation was dated September 1, 2022. The email correspondence accompanying the Associate Superintendent's submission of the "new" documentation to the Program and Data Support Specialist is shown below:




- On April 24, 2023, the Department asked the District to provide the cancelled check to verify when the 4imprint invoice was paid. The District's Associate Superintendent responded that the check was for a larger amount than the \$5,125.65 shown on the invoice because other expenditures from the District's special education (SPED) department were included as well; consequently, no specific check to 4imprint existed.
- On April 25, 2023, the Department denied the reimbursement request for the 4imprint invoice for the same reasons explained to the District on April 14, 2023. Additionally, as explained later to the APA, the Department was disturbed by the differences between the original and "new" documentation – resulting from the suspected forgery of the latter – submitted by the District's Associate Superintendent.
- On May 5, 2023, the APA was contacted to analyze the allegedly forged "new" 4imprint purchase order and invoice submitted by the District's Associate Superintendent in support of the PRT grant reimbursement request.


The APA examined the original documentation, dated June 23, 2022, which included a purchase order form, an order confirmation, and an invoice, for the District's purchase from 4imprint in the amount of \$5,125.65. A copy of this vendor documentation has been included herein as **Attachment A**.

Shown below are images of both the original purchase order and its allegedly forged counterpart:

*Original Purchase Order*

<b>Invoice to:</b> <b>Norfolk Public Schools</b> 512 Philip Avenue Norfolk, NE 68701 402-644-2500 Fax: 402-644-2506		 <b>Purchase Order #</b> <u>LPP431</u> <b>This order number must appear on all packages, invoices, &amp; shipping papers</b> <b>Fiscal Year:</b> 2021-2022	
<b>Vendor Name:</b> 4Imprint <b>Address:</b> <b>City, State Zip Code:</b> <b>Phone:</b> <b>Fax:</b> <b>Contact Person:</b>		<b>Delivery To:</b> Little Panthers Preschool <b>Address:</b> 2500 W Norfolk Ave. <b>City, State Zip Code:</b> Norfolk, NE 68701 <b>Phone:</b> 402-644-2500 <b>Fax:</b> - <b>Contact Person:</b> Melissa Jantz	
<b><u>Purchase Requisition Form</u></b>			
<b>Date</b>	<b>Date to Ship</b>	<b>Date to Bill</b>	<b>Paid by Check</b>
06/23/22			

*Allegedly Forged Purchase Order*

<b>Invoice to:</b> <b>Norfolk Public Schools</b> 512 Philip Avenue Norfolk, NE 68701 402-644-2500 Fax: 402-644-2506		 <b>Purchase Order #</b> <u>LPP431</u> <b>This order number must appear on all packages, invoices, &amp; shipping papers</b> <b>Fiscal Year:</b> <u>2022-2023</u>	
<b>Vendor Name:</b> 4Imprint <b>Address:</b> <b>City, State Zip Code:</b> <b>Phone:</b> <b>Fax:</b> <b>Contact Person:</b>		<b>Delivery To:</b> Little Panthers Preschool <b>Address:</b> 2500 W Norfolk Ave. <b>City, State Zip Code:</b> Norfolk, NE 68701 <b>Phone:</b> 402-644-2500 <b>Fax:</b> - <b>Contact Person:</b> Melissa Jantz	
<b><u>Purchase Requisition Form</u></b>			
<b>Date</b>	<b>Date to Ship</b>	<b>Date to Bill</b>	<b>Paid by Check</b>
09/01/2022			

As shown clearly above, the original purchase order was dated June 23, 2022, and for the fiscal year 2021-2022. However, after being informed by the Department that this payment was no longer eligible for reimbursement, the purchase order, as well as the other documentation, was allegedly forged and resent to the Department.

As explained already, the District's Associate Superintendent supposedly told the Department that the original documentation was sent in error, and he provided "new" documentation purporting to show that the 4imprint purchase has been made in the correct timeframe to qualify for reimbursement. A copy of the alleged forged documentation provided by the Associate Superintendent has been included herein as **Attachment B**.

On the allegedly forged purchase order form, it is evident that the "Date" was changed from "06/23/22" on the original document to "09/01/2022." In addition, the "Fiscal Year" was changed from "2021-2022" to "2022-2023." Not only are the date and fiscal year different, but also the date format changed (i.e., "22" and now "2022") and the fonts are entirely different. On both of these purchase order forms, there is a section that requires the District Superintendent's signature, as well as the Principal's or Other Central Office Administrator's signature.

The following images show the signature sections for both the original and allegedly forged purchase orders:

*Original Purchase Order*

<i>Information Technology must receive a copy of all requisitions that have computer related equipment.</i>		
<b>Requisition For (building/teacher/program and/or grant):</b> Planning Region Team #29		
<b>Justification:</b> Child Find @ Local Events, Offices, and Providers		
<b>Principal:</b> <b>Melissa Jantz</b> <small>Digitally signed by Melissa Jantz Date: 2022.06.23 14:34:37 -05'00'</small>	<b>Other Central Office Administrator:</b>	<b>Budget Code(s):</b> 01 6416 610 1 017 000
<b>Grant Administrator(if applicable):</b>	<b>Superintendent/Business Director:</b> Dr. William R. Robinson Jr. <small>Digitally signed by Dr. William R. Robinson Jr. Date: 2022.06.24 09:36:19 -05'00'</small>	

*Allegedly Forged Purchase Order*

<i>Information Technology must receive a copy of all requisitions that have computer related equipment.</i>		
<b>Requisition For (building/teacher/program and/or grant):</b> Planning Region Team #29		
<b>Justification:</b> Child Find @ Local Events, Offices, and Providers		
<b>Principal:</b> <b>Melissa Jantz</b> <small>Digitally signed by Melissa Jantz</small>	<b>Other Central Office Administrator:</b>	<b>Budget Code(s):</b> 01 6416 610 1 017 000
<b>Grant Administrator(if applicable):</b>	<b>Superintendent/Business Director:</b> Dr. William R. Robinson Jr. <small>Digitally signed by Dr. William R. Robinson Jr.</small>	

As shown above, the electronically time-stamped signature was omitted in the resubmission to the Department.

In addition to the purchase order, the District submitted an order confirmation and invoice from 4imprint as part of its reimbursement request for the PRT grant. As shown plainly below, the original order confirmation was time-stamped at 2:42 p.m. on June 23, 2022. However, this information was omitted on the resubmission sent to the Department on April 19, 2023.

It should be noted also that, similar to the purchase order shown on page 3 herein, the order date on the order confirmation appears to have been altered to show that the expense was incurred on "09/01/2022" rather than "6/23/2022." Again, the font and formatting of the purchase date on the resubmission differs obviously from those on the original order confirmation. In addition, it appears that only pages 1 and 3 of the order confirmation were provided to the Department.





These differences between both versions of the order confirmation are shown below:

*Original Order Confirmation*


6/23/22, 2:42 PM		4imprint Confirmation	
		101 Commerce Street Oshkosh, WI 54901 Toll Free 877-446-7746 Fax 800-355-5043	
<b>Order Details</b> <b>Order Number:</b> 23144778 <b>Order Date:</b> 6/23/2022		<b>Delivery Address</b> Melissa Jantz Norfolk Public Schools 2500 W. Norfolk Avenue Norfolk, NE 68701	

*Allegedly Forged Order Confirmation*


		4imprint Confirmation	
		101 Commerce Street Oshkosh, WI 54901 Toll Free 877-446-7746 Fax 800-355-5043	
<b>Order Details</b> <b>Order Number:</b> 23144778 <b>Order Date:</b> 09/01/2022		<b>Delivery Address</b> Melissa Jantz Norfolk Public Schools 2500 W. Norfolk Avenue Norfolk, NE 68701	

The APA also identified apparent forgery of the original 4imprint invoice. On the first page of the resubmitted invoice, the order date was altered from “June 23 2022” to “9/1/2022.” The following images of both the original and altered invoices illustrate that change:

*Original Invoice (Page 1)*

		<b>Pro Forma Invoice 23144778</b> <span>Page 1</span>	
		101 Commerce St PO Box 320 Oshkosh, WI 54901  www.4imprint.com Toll Free: 877-446-7746 Free Fax: 800-355-5043	
<b>Main Address</b> MELISSA JANTZ NORFOLK PUBLIC SCHOOLS - STUDENT SVCS 2500 W NORFOLK AVE NORFOLK, NE 68701-5208	<b>Invoice Address</b> CARD 10 Norfolk Public Schools - Student Svcs PO Box 139 Norfolk NE 68702 USA	<b>Shipping Address</b> Melissa Jantz Norfolk Public Schools 2500 W Norfolk Avenue Norfolk, NE 68701-4427 USA Tel: (402) 644-2501	
<b>Order Number:</b> 23144778 <b>Order Date:</b> June 23 2022 <b>Account No:</b> 1771943 <b>Reference No:</b>		<b>Questions Call:</b> Gage Schultz <b>Phone:</b> 877-446-7746 Ext. 6113 <b>Fax:</b> 800-355-5043 <b>Email:</b> gschultz@4imprint.com	

Allegedly Forged Invoice (Page 1)


		<b>Pro Forma Invoice 23144778</b> <span style="float: right;">Page 1</span>
		101 Commerce St PO Box 320 Oshkosh, WI 54901  www.4imprint.com  Toll Free: 877-446-7746 Free Fax: 800-355-5043
<b>Main Address</b> MELISSA JANTZ NORFOLK PUBLIC SCHOOLS - STUDENT SVCS 2500 W NORFOLK AVE NORFOLK, NE 68701-5208	<b>Invoice Address</b> CARD 10 Norfolk Public Schools - Student Svcs PO Box 139 Norfolk NE 68702 USA	<b>Shipping Address</b> Melissa Jantz Norfolk Public Schools 2500 W Norfolk Avenue Norfolk, NE 68701-4427 USA Tel: (402) 644-2501
<b>Order Number:</b> 23144778 <b>Order Date:</b> 9/1/2022 <b>Account No:</b> 1771943 <b>Reference No:</b>		<b>Questions Call:</b> Gage Schultz <b>Phone:</b> 877-446-7746 Ext. 6113 <b>Fax:</b> 800-355-5043 <b>Email:</b> gschultz@4imprint.com

Moreover, the order date on the second and third pages of the original invoice appears also to have been altered in the same way – namely, by being changed from “June 23 2022” in the original invoice to “9/1/2022” in the resubmitted version.

Finally, when the original documentation was submitted to the Department on April 10, 2023, the invoice contained four pages, with the fourth page showing the estimated shipping dates, the carrier, and estimated delivery date of the items purchased. However, the District did not include that same page with the allegedly forged documentation resubmitted on April 19, 2023.

The following is an image of page 4 of the original invoice submitted to the Department:

Original Invoice (Page 4)

		<b>Pro Forma Invoice 23144778</b> <span style="float: right;">Page 4</span>				
		101 Commerce St PO Box 320 Oshkosh, WI 54901  www.4imprint.com  Toll Free: 877-446-7746 Free Fax: 800-355-5043				
<b>Order Number:</b> 23144778 <b>Order Date:</b> June 23 2022 <b>Account No.:</b> 1771943		<b>Questions Call:</b> Gage Schultz <b>Phone:</b> 877-446-7746 Ext. 6113 <b>Fax:</b> 800-355-5043 <b>Email:</b> gschultz@4imprint.com				
<b>Shipment to</b> Address as above.	<b>Qty</b>	<b>Item #</b>	<b>Estimated Ship Date</b>	<b>Carrier, service</b>	<b>Delivery Date</b>	<b>Freight</b>
	150	115897	Jun 29 2022	UPS Ground (Parcel)	Jul 05 2022	26.08
	150	129468	Jun 29 2022	UPS Ground (Parcel)	Jul 01 2022	52.60
	150	161680-SQ	Jun 29 2022	UPS Ground (Parcel)	Jul 05 2022	22.18
	500	1034-AF	Jun 29 2022	UPS Ground (Parcel)	Jul 05 2022	22.90
	500	119625	Jul 06 2022	UPS Ground (Parcel)	Jul 11 2022	37.71
	150	149208	Jul 06 2022	UPS Ground (Parcel)	Jul 11 2022	14.27
	250	118830	Jul 01 2022	UPS Ground (Parcel)	Jul 07 2022	60.75
	100	151231	Jul 01 2022	UPS Ground (Parcel)	Jul 08 2022	53.66

As mentioned previously, the Associate Superintendent of the District supposedly told the Department that the original documentation had been submitted in error, and he submitted the “new,” allegedly forged, documentation to show that the 4imprint purchase was made in the correct timeframe for receiving the reimbursement.

On May 26, 2023, the APA asked the District to provide documentation to support, among various other expenses, the 4imprint purchase for which reimbursement had been sought from the Department. Interestingly, on behalf of the District, the Assistant Superintendent did not provide the APA with the “new,” allegedly forged, documentation that had been resubmitted to the Department; instead, he provided the original documentation dated June 23, 2022. Though not including the purchase order form, the documentation that the Assistant Superintendent provided to the APA included a page from the District’s credit card statement for the card used to make the 4imprint purchase.

The following is an excerpt of the credit card statement that the Assistant Superintendent provided to the APA:

Account Number Ending In: XXXX XXXX XXXX 5479

Summary of Account Activity			Payment Information	
Previous Balance	\$	0.00	Statement Closing Date	08/01/22
Payments	-	0.00	New Balance	0.00
Other Credits	-	0.00	Minimum Payment Due	0.00
Purchases/Debits	+	0.00	Payment Due Date	08/26/22
Cash Advances	+	0.00	Past Due Amount	0.00
Finance Charges	+	0.00		
<b>New Balance</b>		<b>0.00</b>		
Credit Limit		10,000.00		
Available Credit		10,000.00		

An amount followed by a minus (-) is a credit or a credit balance, unless otherwise indicated.

**PAYMENT ADDRESS**  
 CARD SERVICES  
 PO BOX 875852  
 KANSAS CITY, MO 64187-5852

**ACCOUNT INQUIRIES AND  
 LOST STOLEN CARDS**  
 800-821-5184  
 816-843-2000 IN KANSAS CITY

**BANKFIRST**  
 PO BOX 419734  
 KANSAS CITY MO 64141-6734

Telephoning about billing errors will not preserve your rights under federal law. See the Billing Rights Summary on the reverse side.

Transaction Information					
Transaction Date	Posting Date	Reference Number	Purchases, Cash Advances, Payments, Credits and Adjustments since last statement	Amount	
07/05	07/07	2413746JB2XQ78LY3	MENARDS NORFOLK NE NORFOLK NE MCC: 5200 MERCHANT ZIP: 68701	14.82	✓
07/06	07/07	2442806JQ01FLE884	EARL MAY 109 NORFOLK NE MCC: 5261 MERCHANT ZIP: 68701	70.00	✓
07/08	07/10	2469216JD2XZDFEAK	4IMPRINT, INC 4IMPRINT.COM WI MCC: 5969 MERCHANT ZIP: 54901	5,142.17	g
07/13	07/14	2422638JKBLH3S117	WAL-MART #0645 NORFOLK NE MCC: 5411 MERCHANT ZIP: 68701	69.92	g ✓
07/14	07/15	2422369JK0VZ6SZMB	LIMITED EDITION CAKES MADISON NE MCC: 5462 MERCHANT ZIP: 68748	90.00	g ✓
07/14	07/15	2426979JL00XTZZM4	PIZZA RANCH - NORFOLK 402-316-4015 NE MCC: 5812 MERCHANT ZIP: 68701	400.00	g ✓
07/17	07/17	7471562JNEHM8ZS7Q	CK PAYMENT THANK YOU KANSAS CITY MO	5,966.61-	
07/25	07/27	2444300JZSSBM90GF	WALMART.COM AA 800-966-6546 AP MCC: 5310 MERCHANT ZIP: 72716	518.99	g ✓

As evident from the above image, the credit card statement shows that the transaction date of the 4imprint purchase was July 8, 2022, and the posting date was July 10, 2022. A payment of \$5,966.61 – which seems to have included the \$5,142.17 charge for the 4imprint purchase because no prior balance is listed on the statement – was made on July 17, 2022. It would appear impossible, therefore, for the District to have ordered the 4imprint items on September 1, 2022, as shown on the “new,” allegedly forged, documentation provided to the Department. Rather, it is apparent that the original documentation, dated June 23, 2022, offers an accurate representation of when the order was actually placed.

The District Board of Education (Board) approved the claim for the 4imprint purchase on September 12, 2022. The following image shows the claim as it was listed in the “Board Bills” document presented to the Board:

710	CHILD FIND SUPPLIES #10	01 6416 610 1 017 000	\$5,142.17
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The vendor listed for this claim is “NPS Subsidiary,” and the claim was paid out of the District’s general fund. As shown by the above image of the credit card statement, however, the District had made a payment for this expense already on July 17, 2022. That previous payment had not been approved by the Board, and the subsequent claim approved on September 12, 2022, was, in effect, a reimbursement to cover that prior disbursement. As shown below, the Associate Superintendent stated as much to the Department on April 24, 2023, when attempting to explain why he was unable to provide a cancelled check for the 4imprint purchase:

**From:** Bill Robinson <[billrobinson@npsne.org](mailto:billrobinson@npsne.org)>  
**Sent:** Monday, April 24, 2023 3:10 PM  
**To:** Johnson, Cole <[Cole.Johnson@nebraska.gov](mailto:Cole.Johnson@nebraska.gov)>  
**Subject:** Re: FYI

This check is for a larger amount than the \$5,125.65. This is because other expenditures were included in it for our SPED department and the general fund was reimbursing that account which is why it states subsidiary, so I do not have a specific check to just 4imprint.

On Mon, Apr 24, 2023 at 2:50 PM Johnson, Cole <[Cole.Johnson@nebraska.gov](mailto:Cole.Johnson@nebraska.gov)> wrote:

Bill,

Can I get a canceled check for when this invoice was paid?

Thanks,  
Cole

Neb. Rev. Stat. § 79-569 (Cum. Supp. 2022) requires the Board President to sign all District checks, as follows:

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

In addition, Neb. Rev. Stat. § 79-575 (Reissue 2014) provides the following:

*The secretary of a school district shall draw and sign all orders upon the treasurer for all money to be disbursed by the district and all warrants upon the county treasurer for money raised for district purposes or apportioned to the district by the county treasurer and shall present the same to the president to be countersigned. No warrant, check, or other instrument drawn upon bank depository funds of the district shall be issued until so countersigned. No warrant, check, or other instrument drawn upon bank depository funds of the district shall be countersigned by the president until the amount for which it is drawn is written upon its face. Facsimile signatures of board members may be used, and a person or persons delegated by the board may sign and validate all warrants, checks, and other instruments drawn upon bank depository funds of the district.*

(Emphasis added.) This statute states clearly that both the Secretary and the President of a school district must sign any “warrant, check, or other instrument” responsible for the disbursement of school funds. The final sentence of the statute appears to allow for printed or stamped signatures of the Secretary and President, along with a live signature of “a person or persons” delegated by the Board.

Furthermore, the District’s policies and procedures, as approved by the Board on November 11, 2019, contain provisions for the payment of goods and services. Specifically, Policy No. 3150 says the following:

*At a regularly scheduled meeting of the Board the administration shall present a list of bills for which payment is due, for the approval of the Board of Education. Supporting documents to verify payment shall be available for review upon request.*



However, the credit card statement payment of \$5,966.61, which was made on July 17, 2022, and seemingly included the \$5,142.17 charge for 4imprint, does not appear to have been presented to the Board for approval. Instead, the Board was later presented with a \$5,142.17 claim for the 4imprint charge, along with several other items also listed under the “NPS Subsidiary” vendor, as a type of reimbursement payment from the District’s general fund. All of the “NPS Subsidiary” claims were then approved by the Board during its September 12, 2022, meeting.

More importantly, the alleged forgery of the “new” grant reimbursement request documentation that the Associate Superintendent resubmitted to the Department on April 19, 2023, gives rise to serious concerns regarding possible violations of State law.

To start, Neb. Rev. Stat. § 28-602 (Reissue 2016) states the following:

*(1) A person commits forgery in the first degree if, with intent to deceive or harm, he falsely makes, completes, endorses, alters, or utters a written instrument which is or purports to be, or which is calculated to become or to represent if completed:*

*(a) Part of an issue of money, stamps, securities, or other valuable instruments issued by a government or governmental agency; or*

*(b) Part of an issue of stock, bonds, bank notes, or other instruments representing interests in or claims against a corporate or other organization or its property.*

*(2) Forgery in the first degree is a Class III felony.*

Neb. Rev. Stat. § 28-603 (Reissue 2016) provides the following:

*(1) Whoever, with intent to deceive or harm, falsely makes, completes, endorses, alters, or utters any written instrument which is or purports to be, or which is calculated to become or to represent if completed, a written instrument which does or may evidence, create, transfer, terminate, or otherwise affect a legal right, interest, obligation, or status, commits forgery in the second degree.*

*(2) Forgery in the second degree is a Class IIA felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five thousand dollars or more.*

*(3) Forgery in the second degree is a Class IV felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is one thousand five hundred dollars or more but is less than five thousand dollars.*

*(4) Forgery in the second degree is a Class I misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five hundred dollars or more but is less than one thousand five hundred dollars.*

*(5) Forgery in the second degree is a Class II misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is less than five hundred dollars.*

*(6) For the purpose of determining the class of penalty for forgery in the second degree, the face values, or purported face values, or the amounts of any proceeds wrongfully procured or intended to be procured by the use of more than one such instrument, may be aggregated in the indictment or information if such instruments were part of the same scheme or course of conduct which took place within a sixty-day period and within one county. Such values or amounts shall not be aggregated into more than one offense.*

Neb. Rev. Stat. § 28-911 (Reissue 2016) prohibits “abuse of public records,” as follows:

*(1) A person commits abuse of public records, if:*

*(a) He knowingly makes a false entry in or falsely alters any public record; or*

*(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or*

*(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or*

*(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.*

*(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.*

*(3) Abuse of public records is a Class II misdemeanor.*

Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of “official misconduct” by a public servant, as follows:

*(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.*

*(2) Official misconduct is a Class II misdemeanor.*

Furthermore, good internal control requires procedures for carefully reviewing all supporting documentation for purchases and other disbursements made by the District to ensure that such records provide a true and accurate record of those transactions. Those same procedures should ensure that all District payments, including those made to pay off credit card balances, are properly approved by the Board and paid in accordance with State statute and Board policy.

A lack of such procedures increases dramatically the risk for not only loss or misappropriation of District funds but also the improper manipulation of supporting documentation. Moreover, when such flawed, or even forged, documentation is used to support claims for reimbursement from grant monies, there is an increased risk of the inaccuracy, intentional or otherwise, resulting in ineligibility for further participation in grant programs.

We recommend the implementation of procedures for carefully reviewing all supporting documentation for purchases and other disbursements made by the District to ensure that such records provide a true and accurate record of those transactions. We also recommend that all District payments, including those made to pay off credit card balances, are properly approved by the Board and paid in accordance with State statute and Board policy. Further, because the issue addressed herein gives rise to concerns regarding possible violations of State law, we are referring this information to the Nebraska State Patrol, the Nebraska Attorney General, and the Madison County Attorney for further review.

*Norfolk Public Schools District Response: Norfolk Public Schools has taken this matter very seriously and is investigating the personnel issue. Appropriate disciplinary action will be taken upon the conclusion of our investigation. Our business operations will also be revised to include additional safeguards and a re-examination of our use of the subsidiary fund.*

\* \* \* \* \*

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use the knowledge gained during our work to make comments and recommendations 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 comment and recommendation contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was 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 these specified parties. However, this communication 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.

Audit Staff Working on this Examination:

Craig Kubicek, CPA, CFE – Deputy Auditor

Mason Culver – Auditor-In-Charge

Destini Morales – Auditor

Noah Deans – Auditor

Sincerely,



Craig Kubicek, CPA, CFE

Deputy Auditor

Auditor of Public Accounts

Room 2303, State Capitol

Lincoln, NE 68509

Phone (402) 471-3686

[craig.kubicek@nebraska.gov](mailto:craig.kubicek@nebraska.gov)

NORFOLK PUBLIC SCHOOLS  
Original Reimbursement Documentation Dated June 23, 2022

**Attachment A**

<b>Invoice to:</b> <b>Norfolk Public Schools</b> 512 Philip Avenue Norfolk, NE 68701 402-644-2500 Fax: 402-644-2506		<b>Purchase Order #</b> <u>LPP431</u> <b>This order number must appear on all packages, invoices, &amp; shipping papers</b> <b>Fiscal Year:</b> 2021-2022
---	---	---

<b>Vendor Name:</b> <i>4Imprint</i> <b>Address:</b> <b>City, State Zip Code:</b> <b>Phone:</b> <b>Fax:</b> <b>Contact Person:</b>	<b>Delivery To:</b> <i>Little Panthers Preschool</i> <b>Address:</b> 2500 W Norfolk Ave. <b>City, State Zip Code:</b> Norfolk, NE 68701 <b>Phone:</b> 402-644-2500 <b>Fax:</b> . <b>Contact Person:</b> <i>Melissa Jantz</i>
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**Purchase Requisition Form**

Date	Date to Ship	Date to Bill	Paid by Check
06/23/22			

Product Number	Description	Qty Ordered	Unit	Unit Price	Amount
1158987	Lil Piggy Bank	150	1	\$2.42	\$363.00
129468	Plush Hot/Cold Pack	150	1	\$4.11	\$616.50
161680-SQ	Push Pop Bubble Game	150	1	\$2.95	\$442.50
1034-AF	Animals on the Farm Coloring Book	500	1	\$0.60	\$300.00
119625	Crayon 8 Pack	500	1	\$0.74	\$370.00
149208	Confetti Beach Ball	150	1	\$2.50	\$375.00
118830	Expanding Carry Case	250	1	\$2.88	\$720.00
151231	Astoria Backpack	100	1	\$16.46	\$1,646.00
					\$0.00
	All items will have the EDN logo				\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

<i>Subtotal</i>	\$4,833.00
<i>Sales Tax Exempt: 5-0608416</i>	
<i>Shipping &amp; Handling</i>	\$292.65
<b>Total</b>	<b>\$5,125.65</b>

*Information Technology must receive a copy of all requisitions that have computer related equipment.*

<b>Requisition For (building/teacher/program and/or grant):</b> Planning Region Team #29		
<b>Justification:</b> Child Find @ Local Events, Offices, and Providers		
<b>Principal:</b> <b>Melissa Jantz</b> <small>Digitally signed by Melissa Jantz Date: 2022.06.23 14:34:37 -05'00'</small>	<b>Other Central Office Administrator:</b>  	<b>Budget Code(s):</b> 01 6416 610 1 017 000
<b>Grant Administrator(if applicable):</b>  	<b>Superintendent/Business Director:</b> Dr. William R. Robinson Jr. <small>Digitally signed by Dr. William R. Robinson Jr. Date: 2022.06.24 09:36:19 -05'00'</small>	



NORFOLK PUBLIC SCHOOLS  
Original Reimbursement Documentation Dated June 23, 2022

Attachment A

6/23/22, 2:42 PM

4imprint Confirmation



101 Commerce Street  
Oshkosh, WI 54901  
Toll Free 877-446-7746  
Fax 800-355-5043

**Order Details**

**Order Number:** 23144778  
**Order Date:** 6/23/2022

**Delivery Address**

Melissa Jantz  
Norfolk Public Schools  
2500 W. Norfolk Avenue  
Norfolk, NE 68701

**Lil' Piggy Bank (115897)**

Description	Qty	Color	Cost/Unit	Total
Lil' Piggy Bank	150	Clear / Clear	\$2.16	\$324.00
Set-Up Charge	1	n/a	\$40.00	\$40.00

**Artwork Instructions**

Imprint Left Side

Location :

Color(s) : Black

**Plush Hot/Cold Pack (129468)**

Description	Qty	Color	Cost/Unit	Total
Plush Hot/Cold Pack	150	Translucent Royal Blue / Royal Blue	\$3.88	\$582.00
Set-Up Charge	1	n/a	\$35.00	\$35.00

**Artwork Instructions**

Imprint Front Center

Location :

Color(s) : White

**Push Pop Bubble Game - Square (161680-SQ)**

Description	Qty	Color	Cost/Unit	Total
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<https://www.4imprint.com/sop/confirmationprint>

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6/23/22, 2:42 PM

4Imprint Confirmation

Description	Qty	Color	Cost/Unit	Total
Confetti Beach Ball	150	Multicolor / Multicolor	\$2.17	\$325.50
Set-Up Charge	1	n/a	\$50.00	\$50.00

**Artwork Instructions**

Imprint Front  
Location :  
Color(s): Black

**Expanding Carry Case (118830)**

Description	Qty	Color	Cost/Unit	Total
Expanding Carry Case	250	Translucent Red / Translucent Red	\$2.66	\$665.00
Set-Up Charge	1	n/a	\$55.00	\$55.00

**Artwork Instructions**

Imprint Upper Front  
Location :  
Color(s): White

**Astoria Backpack (151231)**

Description	Qty	Color	Cost/Unit	Total
Astoria Backpack	100	Black / Granite Heather Gray	\$11.75	\$1,175.00
Set-Up Charge	5	n/a	\$55.00	\$275.00
Add'l Color Run Charge	400	n/a	\$0.49	\$196.00

**Artwork Instructions**

Imprint Front Pocket - Center  
Location :  
Color(s): Yellow (Standard)  
Blue (Standard)  
Red (Standard)

<https://www.4Imprint.com/sop/confirmationprint>

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NORFOLK PUBLIC SCHOOLS  
Original Reimbursement Documentation Dated June 23, 2022

Attachment A



**Pro Forma Invoice 23144778**

Page 1

101 Commerce St  
PO Box 320  
Oshkosh, WI 54901

www.4imprint.com

Toll Free: 877-446-7746  
Free Fax: 800-355-5043

**Main Address**  
MELISSA JANTZ  
NORFOLK PUBLIC SCHOOLS -  
STUDENT SVCS  
2500 W NORFOLK AVE  
NORFOLK, NE 68701-5208

**Invoice Address**  
CARD 10  
Norfolk Public Schools - Student Svcs  
PO Box 139  
Norfolk NE 68702  
USA

**Shipping Address**  
Melissa Jantz  
Norfolk Public Schools  
2500 W Norfolk Avenue  
Norfolk, NE 68701-4427  
USA  
Tel: (402) 644-2501

**Order Number:** 23144778  
**Order Date:** June 23 2022  
**Account No:** 1771943  
**Reference No:**

**Questions Call:** Gage Schultz  
**Phone:** 877-446-7746 Ext. 6113  
**Fax:** 800-355-5043  
**Email:** gschultz@4imprint.com

Item Lil' Piggy Bank		Colors (Bank,Trim): Clear, Clear			
Qty	Item #	Description	Unit \$	Price \$	Total \$
150	115897	Lil' Piggy Bank	2.1600	324.00	324.00
1	Set-Up Charge	Set-Up Charge	40.0000	40.00	40.00
		Freight		26.08	26.08
					390.08

**Artwork Instructions**

Product Color (Base, Trim): Clear,Clear  
Imprint Location: Left Side  
Imprint Colors: Black

Item Plush Hot/Cold Pack		Colors (Beads,Pack Back/Trim): Translucent Royal Blue, Royal Blue			
Qty	Item #	Description	Unit \$	Price \$	Total \$
150	129468	Plush Hot/Cold Pack	3.8800	582.00	582.00
1	Set-Up Charge	Set-Up Charge	35.0000	35.00	35.00
		Freight		52.60	52.60
					669.60

**Artwork Instructions**

Product Color (Base, Trim): Translucent Royal Blue,Royal Blue  
Imprint Location: Front Center  
Imprint Colors: White

Item Push Pop Bubble Game - Square		Colors (Game,Trim): White, Rainbow			
Qty	Item #	Description	Unit \$	Price \$	Total \$
150	161680-SQ	Push Pop Bubble Game - Square	2.7200	408.00	408.00
1	Set-Up Charge	Set-Up Charge	35.0000	35.00	35.00
		Freight		22.18	22.18
					465.18

**Artwork Instructions**

Product Color (Base, Trim): White,Rainbow  
Imprint Location: Front Upper Center  
Imprint Colors: Black (Standard)

Item	Animals On The Farm Coloring Book	Colors	(Bottom of Cover,Trim): White, Multicolor		
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NORFOLK PUBLIC SCHOOLS  
Original Reimbursement Documentation Dated June 23, 2022

Attachment A



**Pro Forma Invoice 23144778** Page 2

101 Commerce St  
PO Box 320  
Oshkosh, WI 54901

www.4imprint.com

Toll Free: 877-446-7746  
Free Fax: 800-355-5043

**Order Number:** 23144778  
**Order Date:** June 23 2022  
**Account No.:** 1771943

**Questions Call:** Gage Schultz  
**Phone:** 877-446-7746 Ext. 6113  
**Fax:** 800-355-5043  
**Email:** gschultz@4imprint.com

Qty	Item #	Description	Unit \$	Price \$	Total \$
500	1034-AF	Animals On The Farm Coloring Book	0.5400	270.00	270.00
1	Set-Up Charge	Set-Up Charge	30.0000	30.00	30.00
		Freight		22.90	22.90
					322.90

**Artwork Instructions**

Product Color (Base, Trim): White, Multicolor  
Imprint Location: Front Bottom - Center  
Imprint Colors: Black

Item	Crayon 8-Pack		Colors	(Box, Trim): Multicolor, Multicolor		
Qty	Item #	Description	Unit \$	Price \$	Total \$	
500	119625	Crayon 8-Pack	0.6400	320.00	320.00	
1	Set-Up Charge	Set-Up Charge	50.0000	50.00	50.00	
		Freight		37.71	37.71	
					407.71	

**Artwork Instructions**

Product Color (Base, Trim): Multicolor, Multicolor  
Imprint Location: Back  
Imprint Colors: Black

Item	Confetti Beach Ball		Colors	(Confetti,Confetti): Multicolor, Multicolor		
Qty	Item #	Description	Unit \$	Price \$	Total \$	
150	149208	Confetti Beach Ball	2.1700	325.50	325.50	
1	Set-Up Charge	Set-Up Charge	50.0000	50.00	50.00	
		Freight		14.27	14.27	
					389.77	

**Artwork Instructions**

Product Color (Base, Trim): Multicolor, Multicolor  
Imprint Location: Front  
Imprint Colors: Black

Item Expanding Carry Case			Colors (Folder,Trim): Translucent Red, Translucent Red		
Qty	Item #	Description	Unit \$	Price \$	Total \$
250	118830	Expanding Carry Case	2.6600	665.00	665.00
1	Set-Up Charge	Set-Up Charge	55.0000	55.00	55.00
		Freight		60.75	60.75
					780.75

**Artwork Instructions**

Product Color (Base, Trim): Translucent Red, Translucent Red  
Imprint Location: Upper Front  
Imprint Colors: White



NORFOLK PUBLIC SCHOOLS  
Original Reimbursement Documentation Dated June 23, 2022

Attachment A



Pro Forma Invoice 23144778

Page 3

101 Commerce St  
PO Box 320  
Oshkosh, WI 54901

www.4imprint.com

Toll Free: 877-446-7746  
Free Fax: 800-355-5043

Order Number: 23144778  
Order Date: June 23 2022  
Account No.: 1771943

Questions Call: Gage Schultz  
Phone: 877-446-7746 Ext. 6113  
Fax: 800-355-5043  
Email: gschultz@4imprint.com

Item Astoria Backpack		Colors (Backpack,Trim): Black, Granite Heather Gray			
Qty	Item #	Description	Unit \$	Price \$	Total \$
100	151231	Astoria Backpack	11.7500	1,175.00	1,175.00
400	Add'l Color	Add'l Color Run Charge	0.4900	196.00	196.00
5	Set-Up Charge	Set-Up Charge	55.0000	275.00	275.00
		Freight		53.66	53.66
					1,699.66

**Artwork Instructions**

Product Color (Base, Trim): Black, Granite Heather Gray  
Imprint Location: Front Pocket - Center  
Imprint Colors: White, Black (Standard), Yellow C, Pantone Reflex Blue C,  
Pantone 485C Red

Grand Total 5,125.65

**Thank You! We appreciate your business.**  
**Any overruns you may have received are yours with our compliments.**

- If paying by credit card, please contact your customer service representative with your credit card details.
- To ensure proper credit to your account, please quote "23144778/1771943" on your check or remittance.
- If you are not satisfied with your order, please call 1-800-300-0764. All claims must be made within 5 days of receipt.
- Any questions regarding your invoice? Please call 1-800-982-8979. Our terms are Net 30.
- Please make checks payable to 4imprint

**4imprint Federal ID #39-1837105.** A Late Payment Charge based on maximum annual percentage allowed by your state law will be applied to this balance owed under this invoice when the invoice becomes past due. The purchaser agrees to pay all of the company's reasonable attorney's fees and any collection agency fees incurred in the collection of any amount owed hereunder and not paid when due. Purchaser agrees to pay any sales or use tax. No credit will be issued for returned merchandise without our consent. This invoice is a conditional acceptance by the seller of the buyer's offer to purchase seller's goods. It may contain terms which differ from or add to those contained in the buyer's purchase order, and to the extent that this is the case, the seller hereby expressly conditions its acceptance of the buyer's offer on the buyer's assent to the additional or different terms. The buyer's receipt and retention of the goods covered by this invoice constitutes acceptance of any such additional or different terms. The buyer and seller agree that any contract hereby entered into has been made and is to be construed according to our State Law.

Please visit our website - [www.4imprint.com](http://www.4imprint.com) To review our privacy policy please visit <https://www.4imprint.com/info/privacy>

**Please Remit to:**  
**4imprint, Inc.**  
**25303 Network Place**  
**Chicago, IL 60673-1253**

Shipment Details

NORFOLK PUBLIC SCHOOLS  
Original Reimbursement Documentation Dated June 23, 2022

Attachment A



Pro Forma Invoice 23144778

Page 4

101 Commerce St  
PO Box 320  
Oshkosh, WI 54901

www.4imprint.com

Toll Free: 877-446-7746  
Free Fax: 800-355-5043

Order Number: 23144778  
Order Date: June 23 2022  
Account No.: 1771943

Questions Call: Gage Schultz  
Phone: 877-446-7746 Ext. 6113  
Fax: 800-355-5043  
Email: gschultz@4imprint.com

Shipment to	Qty	Item #	Estimated Ship Date	Carrier, service	Delivery Date	Freight
Address as above.	150	115897	Jun 29 2022	UPS Ground (Parcel)	Jul 05 2022	26.08
	150	129468	Jun 29 2022	UPS Ground (Parcel)	Jul 01 2022	52.60
	150	161680-SQ	Jun 29 2022	UPS Ground (Parcel)	Jul 05 2022	22.18
	500	1034-AF	Jun 29 2022	UPS Ground (Parcel)	Jul 05 2022	22.90
	500	119625	Jul 06 2022	UPS Ground (Parcel)	Jul 11 2022	37.71
	150	149208	Jul 06 2022	UPS Ground (Parcel)	Jul 11 2022	14.27
	250	118830	Jul 01 2022	UPS Ground (Parcel)	Jul 07 2022	60.75
	100	151231	Jul 01 2022	UPS Ground (Parcel)	Jul 08 2022	53.66

NORFOLK PUBLIC SCHOOLS  
Allegedly Forged Reimbursement Documentation Dated September 1, 2022

**Attachment B**

<b>Invoice to:</b> <b>Norfolk Public Schools</b> 512 Philip Avenue Norfolk, NE 68701 402-644-2500 Fax: 402-644-2506		<b>Purchase Order #</b> <u>LPP431</u> <b>This order number must appear on all packages, invoices, &amp; shipping papers</b> <b>Fiscal Year: 2022-2023</b>
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<b>Vendor Name:</b> <i>4Imprint</i> <b>Address:</b> <b>City, State Zip Code:</b> <b>Phone:</b> <b>Fax:</b> <b>Contact Person:</b>	<b>Delivery To:</b> <i>Little Panthers PreSchool</i> <b>Address:</b> <i>2500 W Norfolk Ave.</i> <b>City, State Zip Code:</b> <i>Norfolk, NE 68701</i> <b>Phone:</b> <i>402-644-2500</i> <b>Fax:</b> <i>-</i> <b>Contact Person:</b> <i>Melissa Jantz</i>
--	---

**Purchase Requisition Form**

Date	Date to Ship	Date to Bill	Paid by Check
09/01/2022			

Product Number	Description	Qty Ordered	Unit	Unit Price	Amount
1158987	Lil Piggy Bank	150	1	\$2.42	\$363.00
129468	Plush Hot/Cold Pack	150	1	\$4.11	\$616.50
161680-SQ	Push Pop Bubble Game	150	1	\$2.95	\$442.50
1034-AF	Animals on the Farm Coloring Book	500	1	\$0.60	\$300.00
119625	Crayon 8 Pack	500	1	\$0.74	\$370.00
149208	Confetti Beach Ball	150	1	\$2.50	\$375.00
118830	Expanding Carry Case	250	1	\$2.88	\$720.00
151231	Astoria Backpack	100	1	\$16.46	\$1,646.00
					\$0.00
	All items will have the EDN logo				\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

<i>Subtotal</i>	\$4,833.00
<i>Sales Tax Exempt: 5-0608416</i>	
<i>Shipping &amp; Handling</i>	\$292.65
<i>Total</i>	<b>\$5,125.65</b>

*Information Technology must receive a copy of all requisitions that have computer related equipment.*

<b>Requisition For (building/teacher/program and/or grant):</b> Planning Region Team #29		
<b>Justification:</b> Child Find @ Local Events, Offices, and Providers		
<b>Principal:</b> <b>Melissa Jantz</b> <small>Digitally signed by Melissa Jantz</small>	<b>Other Central Office Administrator:</b>  	<b>Budget Code(s):</b> 01 6416 610 1 017 000
<b>Grant Administrator(if applicable):</b>	<b>Superintendent/Business Director:</b> Dr. William R. Robinson Jr. <small>Digitally signed by Dr. William R. Robinson Jr.</small>	

NORFOLK PUBLIC SCHOOLS  
Allegedly Forged Reimbursement Documentation Dated September 1, 2022

Attachment B

4imprint Confirmation



101 Commerce Street  
Oshkosh, WI 54901  
Toll Free 877-446-7746  
Fax 800-355-5043

**Order Details**  
**Order Number:** 23144778  
**Order Date:** 09/01/2022

**Delivery Address**  
Melissa Jantz  
Norfolk Public Schools  
2500 W. Norfolk Avenue  
Norfolk, NE 68701

**Lil' Piggy Bank (115897)**

Description	Qty	Color	Cost/Unit	Total
Lil' Piggy Bank	150	Clear / Clear	\$2.16	\$324.00
Set-Up Charge	1	n/a	\$40.00	\$40.00

**Artwork Instructions**

Imprint Left Side

Location :

Color(s) : Black

**Plush Hot/Cold Pack (129468)**

Description	Qty	Color	Cost/Unit	Total
Plush Hot/Cold Pack	150	Translucent Royal Blue / Royal Blue	\$3.88	\$582.00
Set-Up Charge	1	n/a	\$35.00	\$35.00

**Artwork Instructions**

Imprint Front Center

Location :

Color(s) : White

**Push Pop Bubble Game - Square (161680-SQ)**

Description	Qty	Color	Cost/Unit	Total
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<https://www.4imprint.com/sop/confirmationprint>

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NORFOLK PUBLIC SCHOOLS  
Allegedly Forged Reimbursement Documentation Dated September 1, 2022

**Attachment B**

4Imprint Confirmation				
Description	Qty	Color	Cost/Unit	Total
Confetti Beach Ball	150	Multicolor / Multicolor	\$2.17	\$325.50
Set-Up Charge	1	n/a	\$50.00	\$50.00

**Artwork Instructions**

Imprint: Front

Location :

Color(s): Black

**Expanding Carry Case (118830)**

Description	Qty	Color	Cost/Unit	Total
Expanding Carry Case	250	Translucent Red / Translucent Red	\$2.66	\$665.00
Set-Up Charge	1	n/a	\$55.00	\$55.00

**Artwork Instructions**

Imprint: Upper Front

Location :

Color(s): White

**Astoria Backpack (151231)**

Description	Qty	Color	Cost/Unit	Total
Astoria Backpack	100	Black / Granite Heather Gray	\$11.75	\$1,175.00
Set-Up Charge	5	n/a	\$55.00	\$275.00
Add'l Color Run Charge	400	n/a	\$0.49	\$196.00

**Artwork Instructions**

Imprint: Front Pocket - Center

Location :

Color(s): Yellow (Standard)  
Blue (Standard)  
Red (Standard)

<https://www.4imprint.com/sop/confirmationprint>

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NORFOLK PUBLIC SCHOOLS  
Allegedly Forged Reimbursement Documentation Dated September 1, 2022

**Attachment B**



**Pro Forma Invoice 23144778** Page 1

101 Commerce St  
PO Box 320  
Oshkosh, WI 54901

www.4imprint.com

Toll Free: 877-446-7746  
Free Fax: 800-355-5043

**Main Address**  
MELISSA JANTZ  
NORFOLK PUBLIC SCHOOLS -  
STUDENT SVCS  
2500 W NORFOLK AVE  
NORFOLK, NE 68701-5208

**Invoice Address**  
CARD 10  
Norfolk Public Schools - Student Svcs  
PO Box 139  
Norfolk NE 68702  
USA

**Shipping Address**  
Melissa Jantz  
Norfolk Public Schools  
2500 W Norfolk Avenue  
Norfolk, NE 68701-4427  
USA  
Tel: (402) 644-2501

**Order Number:** 23144778  
**Order Date:** 9/1/2022  
**Account No:** 1771943  
**Reference No:**

**Questions Call:** Gage Schultz  
**Phone:** 877-446-7746 Ext. 6113  
**Fax:** 800-355-5043  
**Email:** gschultz@4imprint.com

Item	Lil' Piggy Bank		Colors	(Bank,Trim): Clear, Clear		
Qty	Item #	Description	Unit \$	Price \$	Total \$	
150	115897	Lil' Piggy Bank	2.1600	324.00	324.00	
1		Set-Up Charge	40.0000	40.00	40.00	
		Freight		26.08	26.08	
					390.08	

**Artwork Instructions**

Product Color (Base, Trim): Clear, Clear  
Imprint Location: Left Side  
Imprint Colors: Black

Item	Plush Hot/Cold Pack		Colors	(Beads, Pack Back/Trim): Translucent Royal Blue, Royal Blue		
Qty	Item #	Description	Unit \$	Price \$	Total \$	
150	129468	Plush Hot/Cold Pack	3.8800	582.00	582.00	
1		Set-Up Charge	35.0000	35.00	35.00	
		Freight		52.60	52.60	
					669.60	

**Artwork Instructions**

Product Color (Base, Trim): Translucent Royal Blue, Royal Blue  
Imprint Location: Front Center  
Imprint Colors: White

Item	Push Pop Bubble Game - Square		Colors	(Game, Trim): White, Rainbow		
Qty	Item #	Description	Unit \$	Price \$	Total \$	
150	161680-SQ	Push Pop Bubble Game - Square	2.7200	408.00	408.00	
1		Set-Up Charge	35.0000	35.00	35.00	
		Freight		22.18	22.18	
					465.18	

**Artwork Instructions**

Product Color (Base, Trim): White, Rainbow  
Imprint Location: Front Upper Center  
Imprint Colors: Black (Standard)

Item	Animals On The Farm Coloring Book		Colors	(Bottom of Cover, Trim): White, Multicolor		
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NORFOLK PUBLIC SCHOOLS  
Allegedly Forged Reimbursement Documentation Dated September 1, 2022

**Attachment B**



**Pro Forma Invoice 23144778**

Page 2

101 Commerce St  
PO Box 320  
Oshkosh, WI 54901

www.4imprint.com

Toll Free: 877-446-7746  
Free Fax: 800-355-5043

**Order Number:** 23144778  
**Order Date:** 9/1/2022  
**Account No.:** 1771943

**Questions Call:** Gage Schultz  
**Phone:** 877-446-7746 Ext. 6113  
**Fax:** 800-355-5043  
**Email:** gschultz@4imprint.com

Qty	Item #	Description	Unit \$	Price \$	Total \$
500	1034-AF	Animals On The Farm Coloring Book	0.5400	270.00	270.00
1	Set-Up Charge	Set-Up Charge	30.0000	30.00	30.00
		Freight		22.90	22.90
					322.90

**Artwork Instructions**

Product Color (Base, Trim): White, Multicolor  
Imprint Location: Front Bottom - Center  
Imprint Colors: Black

Item Crayon 8-Pack		Colors (Box, Trim): Multicolor, Multicolor			
Qty	Item #	Description	Unit \$	Price \$	Total \$
500	119625	Crayon 8-Pack	0.6400	320.00	320.00
1	Set-Up Charge	Set-Up Charge	50.0000	50.00	50.00
		Freight		37.71	37.71
					407.71

**Artwork Instructions**

Product Color (Base, Trim): Multicolor, Multicolor  
Imprint Location: Back  
Imprint Colors: Black

Item Confetti Beach Ball		Colors (Confetti, Confetti): Multicolor, Multicolor			
Qty	Item #	Description	Unit \$	Price \$	Total \$
150	149208	Confetti Beach Ball	2.1700	325.50	325.50
1	Set-Up Charge	Set-Up Charge	50.0000	50.00	50.00
		Freight		14.27	14.27
					389.77

**Artwork Instructions**

Product Color (Base, Trim): Multicolor, Multicolor  
Imprint Location: Front  
Imprint Colors: Black

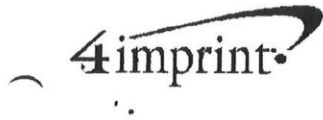
Item Expanding Carry Case		Colors (Folder, Trim): Translucent Red, Translucent Red			
Qty	Item #	Description	Unit \$	Price \$	Total \$
250	118830	Expanding Carry Case	2.6600	665.00	665.00
1	Set-Up Charge	Set-Up Charge	55.0000	55.00	55.00
		Freight		60.75	60.75
					780.75

**Artwork Instructions**

Product Color (Base, Trim): Translucent Red, Translucent Red  
Imprint Location: Upper Front  
Imprint Colors: White

NORFOLK PUBLIC SCHOOLS  
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**Pro Forma Invoice 23144778** Page 3

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Item Astoria Backpack		Colors (Backpack, Trim): Black, Granite Heather Gray			
Qty	Item #	Description	Unit \$	Price \$	Total \$
100	151231	Astoria Backpack	11.7500	1,175.00	1,175.00
400	Add'l Color	Add'l Color Run Charge	0.4900	196.00	196.00
5	Set-Up Charge	Set-Up Charge	55.0000	275.00	275.00
		Freight		53.66	53.66
					1,699.66

**Artwork Instructions**

Product Color (Base, Trim): Black, Granite Heather Gray  
Imprint Location: Front Pocket - Center  
Imprint Colors: White, Black (Standard), Yellow C, Pantone Reflex Blue C,  
Pantone 485C Red

**Grand Total** 5,125.65

**Thank You! We appreciate your business.**  
**Any overruns you may have received are yours with our compliments.**

- If paying by credit card, please contact your customer service representative with your credit card details.
- To ensure proper credit to your account, please quote "23144778/1771943" on your check or remittance.
- If you are not satisfied with your order, please call 1-800-300-0764. All claims must be made within 5 days of receipt.
- Any questions regarding your invoice? Please call 1-800-982-8979. Our terms are Net 30.
- Please make checks payable to 4imprint

4imprint Federal ID #39-1837105. A Late Payment Charge based on maximum annual percentage allowed by your state law will be applied to this balance owed under this invoice when the invoice becomes past due. The purchaser agrees to pay all of the company's reasonable attorney's fees and any collection agency fees incurred in the collection of any amount owed hereunder and not paid when due. Purchaser agrees to pay any sales or use tax. No credit will be issued for returned merchandise without our consent. This invoice is a conditional acceptance by the seller of the buyer's offer to purchase seller's goods. It may contain terms which differ from or add to those contained in the buyer's purchase order, and to the extent that this is the case, the seller hereby expressly conditions its acceptance of the buyer's offer on the buyer's assent to the additional or different terms. The buyer's receipt and retention of the goods covered by this invoice constitutes acceptance of any such additional or different terms. The buyer and seller agree that any contract hereby entered into has been made and is to be construed according to our State Law.

Please visit our website - [www.4imprint.com](http://www.4imprint.com) To review our privacy policy please visit <https://www.4imprint.com/info/privacy>

**Please Remit to:**  
**4imprint, Inc.**  
**25303 Network Place**  
**Chicago, IL 60673-1253**