



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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May 28, 2025

Waylon LaPlante, Board President  
Isanti Community Schools  
206 Frazier Avenue East  
Niobrara, NE 68760

Dear Chairperson LaPlante:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding the financial operations and policies of the Isanti Community Schools District (District) under its previous Superintendent, David Mroczek. 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 financial records and other relevant documentation from the District.

The District's fiscal year 2024 audit report was due on November 5, 2024; however, the APA did not receive the final audit report until March 10, 2025. The audit report discloses several findings, including insufficiencies or other problems in the following areas: 1) segregation of duties; 2) internal control over financial statement preparation and review; 3) monitoring; 4) recording of receipts and disbursements; 5) bank reconciliations; 6) expenditures in excess of the amount budgeted in the General Fund; and 7) internal control over the preparation and review of the Schedule of Expenditures of Federal Awards. Along with these findings, the audit report identified several "errors in coding to the appropriate function and/or object codes," including \$96,000 of student gift cards and personal use of the District's credit cards by District staff. Moreover, the District was noted to have experienced significant administrative turnover in the past six years, having gone through at least six different business managers during that time.

Nevertheless, based on the District's completion and submission of its fiscal year 2024 audit and the outcome of this preliminary planning work, including an analysis of the information obtained, the APA has determined that a separate financial audit or attestation is unnecessary at this time.

During the course of the preliminary planning work, however, the APA noted certain issues that merit corrective action.

### **Background Information**

The District is located in Knox County, Nebraska. The Board of Education (Board) is the governing body that exercises financial accountability and control over activities relevant to the operations of the District. Board members are elected by the public and have broad decision-making authority, including the power to levy taxes and to designate management, the ability to exert significant influence over all District operations, and the primary responsibility for related fiscal matters. According to the Nebraska Department of Education, the District had 229 students enrolled and had a total cost per pupil of \$51,606 during the 2023-2024 school year.

From January 1, 2023, through February 29, 2024, the District maintained six bank accounts at Farmers & Merchants State Bank, located in Niobrara, Nebraska. The activity of those accounts during that period is summarized in the table below:

Account	Beginning Balance	Deposits/Other Credits	Transfers In	Checks/Other Debits	Transfers Out	Ending Balance
Activity Fund Checking	\$99,490.59	\$80,800.71	\$111,240.25	\$171,157.77	\$31,089.62	\$89,284.16
Building Checking	\$169,299.43	\$18,108.35	\$517,306.77	\$33,747.02	\$8,723.12	\$662,244.41
Christmas Club Checking	\$7,400.00	\$0.00	\$94,999.00	\$84,369.00	\$2,695.00	\$15,335.00
General Checking	\$7,553,772.87	\$17,894,847.77	\$53,750.48	\$14,412,002.44	\$742,843.09	\$10,347,525.59
Lunch Checking	\$1,555.58	\$0.98	\$0.00	\$0.00	\$1,556.56	\$0.00
Petty Cash Checking	\$7,567.73	\$3,035.12	\$9,610.89	\$7,940.15	\$0.00	\$12,273.59
<b>Total Bank Activity</b>	<b>\$7,839,086.20</b>	<b>\$17,996,792.93</b>	<b>\$786,907.39</b>	<b>\$14,709,216.38</b>	<b>\$786,907.39</b>	<b>\$11,126,662.75</b>

The following table lists the different revenue sources for the District, which comprise the total deposits of \$17,996,792.93:

Funding Source	Amount
Federal Payments	\$7,900,572.40
State Payments	\$7,103,736.34
Credit Memos	\$2,640,891.30
County Payments	\$113,594.60
Interest	\$107,235.15
Other Deposits	\$130,763.14
<b>Total</b>	<b>\$17,996,792.93</b>

As shown in the table above, the District received most of its funding through payments made to the District from the Federal government (44%) and from the State (39%) during the period examined. The District also received payments from Knox County for property and other taxes, but the total amount of those payments comprised about only 1% of the funds received by the District.

The following comments and recommendations, which have been discussed with the appropriate members of the District and its management, are intended to improve internal control or result in other operating efficiencies.

### Comments and Recommendations

#### 1. Questionable Credit Card Expenditures

Between January 1, 2023, and February 29, 2024, the District utilized 14 credit cards to make 1,290 purchases, totaling \$271,696.62. The APA obtained the District's credit card statements and noted that the typical purchases made with the cards were for fuel, food, supplies, and lodging. In examining these credit card statements, the APA noted that a significant number of transactions made during the period examined appear to be questionable.

The questionable transactions at issue, which totaled \$102,628.50, are summarized in the following table:

Description	Number of Transactions	Total Amount of Questionable Charges
Golf Equipment Purchase	1	\$727.25
Gift Card Purchases	10	\$4,827.50
Senior Trip Purchases	77	\$12,392.33
Meal Purchases	262	\$39,948.22
Convenience Store and Gas Station Purchases	117	\$10,093.89
Lodging Purchases	48	\$30,486.74
Other Questionable Purchases	17	\$4,152.57
<b>Totals</b>	<b>532</b>	<b>\$102,628.50</b>

A detailed listing of the questionable credit card expenditures has been included as **Exhibit A** herein.

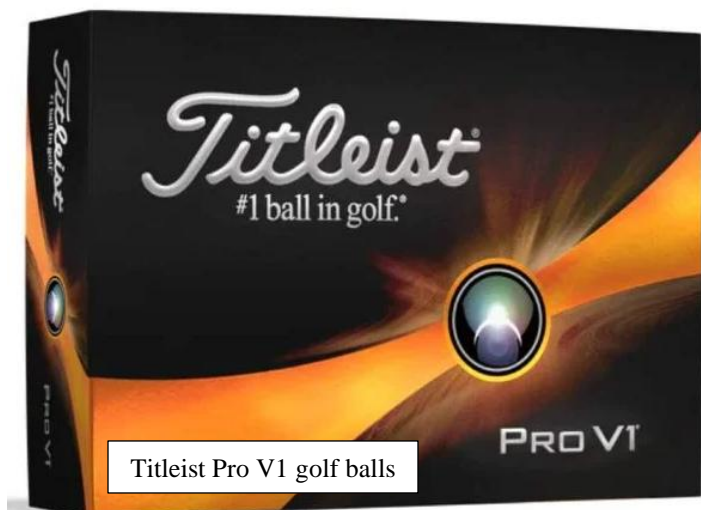
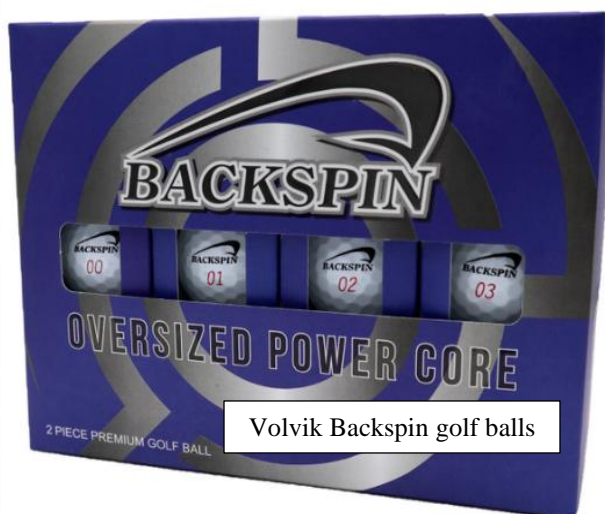
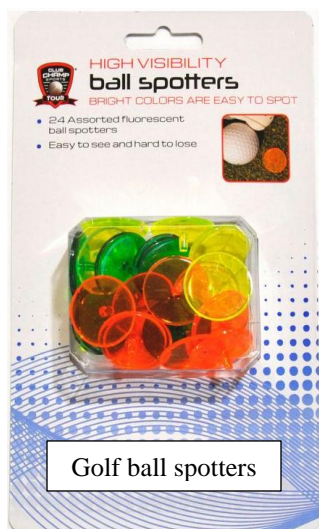
The specifics of these purchases are explained in further detail below.

### ***Golf Equipment Purchase***

The APA observed that one of the District’s credit cards – which was issued under the name of the former Superintendent, David Mroczek – was used to make a \$727.25 purchase at Austad’s Golf on April 10, 2023. Austad’s Golf is a golf equipment store with locations throughout the Midwest, which sells merchandise such as golf clubs, golf balls, and apparel.

According to the receipt for this transaction, which the APA obtained directly from the store, the following items were purchased: a Bag Boy Express 500 golf push cart; Titleist Pro V1 golf balls; Volvik Backspin golf balls; Club Champ 24 pack golf spotters; 2.75 inch golf tees; and 3.25 inch golf tees.

Images of the items purchased are shown below:



The APA questions not only the reasonableness of this purchase but also the intended purpose of the District credit card – which, as noted already, was issued under the former Superintendent’s name.

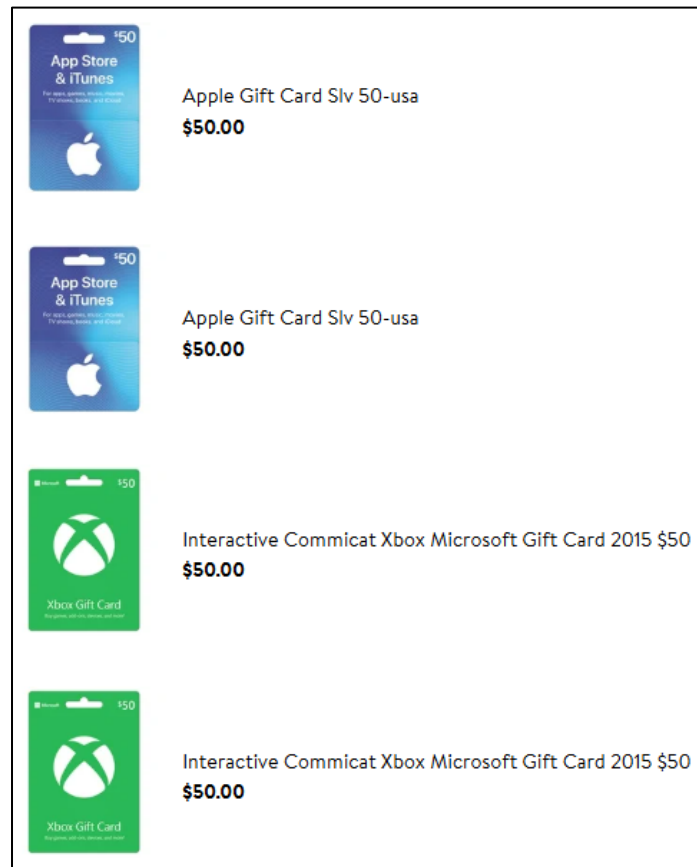
### ***Gift Card Purchases***

The APA noted 10 transactions, totaling \$4,827.50, made with the District’s credit cards at Walmart that included the purchase of gift cards.

The following table details those 10 credit card transactions:

Last Four #s of Credit Card	Transaction Date	Vendor	Gift Cards Amount	Total Purchase Amount	APA Item Summary
0352	4/7/2023	Walmart	\$400.00	\$526.70	Purchase included two \$25 Starbucks gift cards, two \$25 Burger King gift cards, two \$25 McDonalds gift cards, two \$25 Dairy Queen gift cards, two \$50 Apple gift cards, and two \$50 Xbox gift cards.
0352	4/7/2023	Walmart	\$1,300.00	\$1,300.00	Purchase was for twenty \$65 Straight Talk Platinum Unlimited gift cards.
4925	4/15/2023	Walmart	\$599.70	\$660.09	Purchase included three \$50 Scooter's Coffee gift cards, six \$50 Texas Roadhouse gift cards, and five \$25 (plus a purchase fee of \$4.94 each) Visa gift cards.
8715	8/29/2023	Walmart	\$210.00	\$226.38	Purchase included six \$25 Walmart gift cards and two \$30 Dairy Queen gift cards.
8715	9/6/2023	Walmart	\$120.00	\$225.49	Purchase included six \$20 Walmart gift cards.
0352	11/9/2023	Walmart	\$20.00	\$20.00	Purchase was for one \$20 Walmart gift card.
0352	11/9/2023	Walmart	\$580.00	\$580.00	Purchase was for one \$200 Walmart gift card and nineteen \$20 Walmart gift cards.
0352	12/7/2023	Walmart	\$250.00	\$250.00	Purchase was for five \$50 Walmart gift cards.
8715	12/13/2023	Walmart	\$420.99	\$420.99	Purchase was for four \$100 (plus a purchase fee of \$4.49 each) Visa gift cards.
8715	12/13/2023	Walmart	\$533.52	\$617.85	Purchase included six \$50 (plus a purchase fee of \$3.94 each) Walmart gift cards and two \$100 (plus a purchase fee of \$4.94 each) Visa gift cards.
<b>Total</b>				<b>\$4,827.50</b>	

A portion of the \$526.70 purchase made on April 7, 2023, is shown below:



The APA questions whether the purchase of gift cards, especially those for video game systems such as Microsoft Xbox, is a reasonable and necessary use of District funds.

### ***Senior Trip Purchases***

During its September 13, 2022, meeting, the Board approved a motion to set the 2023 senior class trip destination as Hawaii. According to District representatives, however, that destination was later changed to Florida because not enough funds were raised to sponsor a trip to Hawaii. For this senior class trip, the students and a District Board member, who went with them as a sponsor and chaperone, traveled to Orlando, Florida, and visited several tourist attractions such as theme parks and arcades. During the trip, four District credit cards were used to make 77 purchases, totaling \$12,392.33.

The table below summarizes the purchases at issue made during the senior trip:






Vendor	Total Transactions	Total Amount
Charley's Steak House	1	\$3,180.38
Avis Rent-a-Car	2	\$3,154.17
Gatorland	2	\$572.80
Impossible Kicks	4	\$400.00
DoorDash	2	\$350.21
Ceci Nails Lounge	1	\$286.00
City Cab of Orlando	2	\$284.50
Walmart	1	\$270.09
Other Vendors <b>Note</b>	62	\$3,894.18
<b>Totals</b>	<b>77</b>	<b>\$12,392.33</b>

**Note:** The APA combined all vendors with transactions totaling less than \$250 each under the "Other Vendors" line item above.

The APA questions whether the use of District funds for a senior class trip is reasonable. Furthermore, expenses such as the \$286 purchase at Ceci Nails Lounge and a \$270.09 charge at Walmart appear particularly questionable.

Using Walmart's receipt lookup website ([www.walmart.com/receipt-lookup](http://www.walmart.com/receipt-lookup)), the APA found that this \$270.09 purchase contained snack foods, drinks, toiletries, and clothing items.

A portion of the items purchased is displayed below:

	Oral-B Pro Whitening Brilliance Toothbrushes, Extra Soft, Black and Coral, 2 Count, for Adults & Children 3+ <b>\$8.97</b>
	No Boundaries Juniors' Seamless Bike Shorts <b>\$6.98</b>
	Repel Sportsmen Max Formula Insect Repellent Aerosol Spray, 40% DEET, 8.125 Ounces <b>\$4.97</b>
	Banana Boat Sport Ultra SPF 50 Sunscreen Spray Twin Pack, Spray Sunscreen, Adult Sunblock, 6 oz each <b>\$13.97</b>
	No Boundaries Men's & Big Men's Piped Terry Shorts, Sizes XS-5XL <b>\$14.98</b>



### ***Meal Purchases***

The APA noted 262 potentially questionable credit card charges, totaling \$39,948.22, made at restaurants and other food vendors. The following table summarizes these meal purchases made with the District's credit cards:

<b>Vendor</b>	<b>Total Transactions</b>	<b>Total Amount</b>
McDonald's	38	\$5,211.47
Walmart	19	\$4,335.22
Subway	17	\$3,150.30
Buffalo Wild Wings	5	\$2,544.14
Raising Cane's	14	\$2,359.52
Olive Garden	5	\$1,925.88
Pizza Ranch	6	\$1,700.66
Pizza Hut	9	\$1,402.74
Misty's Steakhouse	5	\$1,376.40
Domino's	4	\$1,163.76
Sportsmen's Bar	6	\$1,017.63
Famous Dave's	2	\$775.82
Outback Steakhouse	2	\$745.73
Culver's	6	\$603.53
Crumbl Cookies	1	\$575.00
Golden Corral	1	\$521.81
China Pantry	5	\$506.17
Other Food Vendors <b>Note</b>	117	\$10,032.44
<b>Totals</b>	<b>262</b>	<b>\$39,948.22</b>

**Note:** The APA combined all food vendors with transactions totaling less than \$500 each under the "Other Food Vendors" line item above.

A majority of the above charges appear to have been for group meal purchases; nevertheless, some charges were most likely for individual meal purchases. As will be explained in further detail in **Comment and Recommendation Number 2** ("Other Credit Card Issues") herein, the APA was unable to determine the individuals responsible for these meal purchases because there were essentially no restrictions on who could use the District's credit cards.

### ***Convenience Store and Gas Station Purchases***

In addition to expenditures for food, the APA noted a multitude of purchases at gas stations and convenience stores with District credit cards. While some of these purchases are almost certainly for fuel, others appear to include food or beverages.

The table below summarizes these convenience store and gas station purchases:

<b>Payee</b>	<b>Total Transactions</b>	<b>Total Amount</b>
Casey's	34	\$3,157.46
Niobrara Trading Post	13	\$1,223.27
Love's Travel Stop	4	\$860.00
Feather Hill Express	11	\$656.77
Lakeview	12	\$647.82
TA Express	2	\$626.25
Other Convenience Store Vendors <b>Note</b>	41	\$2,922.32
<b>Totals</b>	<b>117</b>	<b>\$10,093.89</b>

**Note:** The APA combined all convenience store vendors with transactions totaling less than \$500 each under the "Other Convenience Store Vendors" line item above.

Again, it is unclear who made these purchases, as the District lacked any procedure for tracking when a District credit card was used and by whom.

### ***Lodging Purchases***

Between January 2023 and February 2024, District credit cards were used frequently to make lodging purchases at hotel and booking websites. The District was unable to provide adequate documentation to support the purpose of travel for several of the transactions.

The lodging expenditures at issue, totaling \$30,486.74, are summarized in the table below:

<b>Transaction Dates</b>	<b>Location of Hotel</b>	<b>Total Transactions</b>	<b>Total Amount</b>
2/4/2023	Huron, SD	1	\$97.91
2/15/2023	O'Neill, NE	2	\$1,046.52
3/1/2023	Arlington, TX	2	\$694.26
3/2/2023	Omaha, NE	1	\$258.15
3/12/2023 - 3/14/2023	Lincoln, NE	3	\$612.72
3/16/2023 - 3/17/2023	Omaha, NE	6	\$2,141.91
3/24/2023	Kearney, NE	1	\$449.73
3/31/2023	Air BnB Booking	1	\$3,788.44
4/22/2023	Lincoln, NE	1	\$253.41
4/27/2023 - 4/29/2023	Hotel Reservation	2	\$156.21
5/16/2023	Ord, NE	2	\$219.98
5/17/2023 - 5/20/2023	Omaha, NE	3	\$516.61
6/23/2023	Bloomfield, NE	1	\$88.08
7/27/2023	Kearney, NE	1	\$320.34
9/16/2023	Carter Lake, IA	2	\$387.38
9/22/2023	Omaha, NE	3	\$940.12
10/5/2023	Air BnB Booking	1	\$675.50
10/5/2023 - 10/8/2023	Rapid City, SD	8	\$14,561.57
10/7/2023 - 10/8/2023	Lincoln, NE	3	\$1,344.11
10/22/2023	Albuquerque, NM	1	\$188.35
11/18/2023	Omaha, NE	3	\$1,745.44
<b>Totals</b>		<b>48</b>	<b>\$30,486.74</b>

### ***Other Questionable Purchases***

The APA noted several other credit card purchases, in addition to those detailed above, that appear questionable based on either a lack of adequate supporting documentation or the nature of the items purchased. Besides Walmart, District credit cards were used to make purchases at several other department and grocery stores; however, adequate documentation could not be provided to support those expenditures.

The following table provides a summary of the inadequately supported purchases:

<b>Vendor</b>	<b>Total Transactions</b>	<b>Total Amount</b>
Hy-Vee	8	\$2,395.20
Target	3	\$1,061.40
Sam's Club	3	\$642.27
Natural Grocers	1	\$44.82
Santee Sioux Nation Grocery Store	2	\$8.88
<b>Totals</b>	<b>17</b>	<b>\$4,152.57</b>

Neb. Rev. Stat. § 13-610(4) (Reissue 2022) requires all purchases with a political subdivision's purchasing card to be supported by an itemized receipt, as follows:

*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.*

Per the Nebraska Attorney General, “A public school district is a political subdivision of the state . . . .” Op. Att’y Gen. No. 3 (Jan. 15, 1981). Consequently, any purchase made with the District’s credit card is subject to the above statutory requirement that such expenditure be accompanied by an itemized receipt.

Moreover, if it can be shown that specific individuals intentionally misused the District’s credit cards to purchase items for personal gain, such actions may give rise to other serious legal concerns. To start, Neb. Rev. Stat. § 28-512 (Reissue 2016) provides, in relevant part, the following:

*A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:*

\* \* \* \*

*Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.*

(Emphasis added.) Similarly, the Nebraska Political Accountability and Disclosure Act (Act), which is set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,142 (Reissue 2021, Cum. Supp. 2024), places strict parameters upon the use of public resources by public officials and employees.

Neb. Rev. Stat. § 49-1442 (Reissue 2021) of the Act defines a “public employee” as “an employee of the state or a political subdivision thereof.” With regard thereto, Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2021) provides the following:

*A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.*

(Emphasis added.) Subsection (7) of that same statute says, in part, “[A]ny person violating this section shall be guilty of a Class III misdemeanor . . . .”

Good internal control requires procedures to ensure that any purchase with a District credit card is not only supported by adequate documentation – in particular, as required by State statute, an itemized receipt – but also made solely for reasonable and necessary school expenses approved by the Board, not for the improper personal gain of the individual wielding the card.

Without such procedures, there is an increased risk for both loss or misuse of District funds and violation of State law.

We recommend the implementation of procedures to ensure that any purchase with a District credit card is not only supported by adequate documentation – in particular, as required by State statute, an itemized receipt – but also made solely for reasonable and necessary school expenses approved by the Board, not for the improper personal gain of the individual wielding the card. Moreover, because this comment points to possible violation of the Act, we are forwarding the information herein to the Nebraska Accountability and Disclosure Commission for further review.

## **2. Other Credit Card Issues**

In addition to the purchases detailed above, the APA noted the following issues while examining the District’s credit card usage.



### **Credit Card Policy**

The District does have a formal, written policy as required under Neb. Rev. Stat. § 13-610 (Reissue 2022) that specifies both the allowable uses of its credit cards and the authorized users thereof. Section 3036, (“Purchasing (Credit) Card Program”) (September 9, 2019) of the District Board’s policies provides the following:

*The board approves the use of a purchasing card (credit card) program for the purchase of goods and services for and on behalf of the school district. The board shall determine the type of purchasing card or cards to be used in the program and shall contract with a third-party provider as provided by law.*

**Authorized Purchases.** *Authorized users have standing authority to use the purchasing card to charge actual, necessary, and reasonable travel expenses and other items as approved by Superintendent. Otherwise, the purchasing card may only be used to purchase goods and services approved by the board or the superintendent or designee. The maximum amount that may be charged in a single day is \$4999.99[.]*

**Unauthorized Purchases.** *In no event shall the purchasing card be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.*

**Authorized Users.** *Individuals holding the following titles may be assigned an individual purchasing card: Superintendent, principal, administrator, certified and classified staff. The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. The school shall also maintain a purchasing card in the name of the school district. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.*

**Documentation.** *Employees seeking reimbursement for a purchasing card purchase shall submit an itemized receipt and a purchasing card receipt to the school district. The itemized receipt shall include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. A non-itemized credit card receipt alone is not sufficient. Designated school personnel shall maintain the documentation for at least 10 years or as otherwise required by Schedule 24 – Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees shall maintain copies of any documentation submitted to the school district.*

**Suspension or Termination of Privileges.** *The board or the superintendent (or his or her designee) (1) shall temporarily or permanently suspend the purchasing card privileges of any individual that does not submit an itemized receipt for each purchasing card purchase, and (2) may temporarily or permanently suspend the purchasing card privileges of any individual for any other reason. The individual's purchasing card account shall be immediately closed and he or she shall return the purchasing card to the superintendent or board. Purchases that are not accompanied by the required documentation shall be considered unauthorized, and the individual making the purchase shall reimburse the district within 10 days of the purchase or the discovery of the non-itemized purchase, whichever occurs first.*

**Reward Points or Rebates.** *Any reward points, rebates, or other benefits received from the third-party purchasing card company are and shall remain the property of the school district.*

**Purchase Review Procedures.** *The superintendent, or his or her designee, and Business manager shall conduct independent reviews of credit card expenses, or a sample thereof, on a monthly basis. Any unlawful or unauthorized expenditure or other discrepancy shall be brought to the attention of the offending employee, if any, and the board. The superintendent or his or her designee shall provide the board at each regular meeting with the documentation submitted pursuant to this policy or a summary of that documentation with a description of each item sufficient to give the board reasonable notice of the items purchased. Any unlawful or unauthorized purchase shall be addressed as provided in this policy or as otherwise allowed by law.*

According to District representatives, however, this policy was not strictly adhered to, and the District was unable to adequately track who was using its credit cards. This lack of adequate monitoring of the District’s credit card usage is likely what allowed for the questionable purchases noted in the previous comment herein.

Ensuring that District credit cards are used only for authorized purposes, as well as by approved personnel, is difficult, if not impossible, when its formal guidelines – or, as referenced in statute, “rules and regulations adopted and promulgated by the political subdivision” – that establish the proper framework for such legitimate use are not properly followed.

It should be noted that, as of January 10, 2024, the District implemented a credit card check-out policy. Pursuant thereto, credit cards must be signed out by the user, who is required to select from a list of pre-approved expenses the specific charge for which the card will be used. If not on the pre-approved list, the intended purchase must receive prior authorization from the District’s Business Manager.

Good internal control requires the written guidelines implemented and maintained for the proper management of the District’s purchasing cards, including formal designation of both the authorized users and the allowable uses thereof, are strictly adhered to.

### ***Payment of Sales Tax***

The District paid a total of \$15.14 in sales tax on four of the six Walmart transactions made in Nebraska.

Neb. Rev. Stat. § 77-2704.15(1)(a) (Cum. Supp. 2024) states that purchases made by the State or its political subdivisions are exempt from sales tax, as follows:

*Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by the state, including . . . public schools or learning communities established under Chapter 79.*

Good internal controls require procedures to ensure that District funds are not expended for the payment of Nebraska sales tax on purchases made by either credit card or other means.

Without such procedures, there is an increased risk for not only noncompliance with State statute but also loss, misuse, or theft of District funds.

We recommend the implementation of procedures to ensure: 1) written guidelines implemented and maintained for the proper management of the District’s purchasing cards, including formal designation of both the authorized users and the allowable uses thereof, are strictly adhered to; and 2) District funds are not expended for the payment of Nebraska sales tax on purchases made by either credit card or other means.

### **3. Questionable Expense Reimbursements**

The APA noted that the District appears to have reimbursed two former employees, David Mroczek and John Brazel, for the costs of their respective golf course memberships.

Shown below is an image of the reimbursement request form submitted by David Mroczek, listing the golf course membership as “part of contract”:

**Santee Community School**  
**Travel Expenses Reimbursement Request**

Employee Name: Doug Mroczek

Event Name: Mileage Event Date(s): \_\_\_\_\_

Date	Description of Expense and/or Enter Start/Stop Points for Each Trip	Actual Miles	Carpool Y/N*	Meals	Meal Code	Parking	Taxi	Other Trans.
10/12/23	Santee to Yankton	40			B L D			
	Yankton to Santee	40			B L D			
					B L D			
10/12/23	Golf Course Membership	850.00			B L D			
	Part of Contract				B L D			
					B L D			
Total Miles		80						
Rate		\$ .655						
Reimbursement Amount		52.40						

Attach Receipt for "Direct-Billed" Hotel Reservations  
ALL expenses MUST have receipts attached to be reimbursed

~~Total \$930.00~~ TOTAL Reimbursement Requested: 902.40

\*List Carpool Participants: \_\_\_\_\_

Employee Signature: [Signature] Date: 10/13/23

Administrative Approval: [Signature] Date: 10/13/23

The APA obtained the employment contract for Mr. Mroczek, which was in effect on July 1, 2022, and expired on June 30, 2024. Examining that document, the APA was unable to identify any language therein designating a golf membership as part of his contractual compensation.

Good internal control requires procedures to ensure that all District expenditures, including expense reimbursements, are proper and supported by appropriate documentation – such as, in this case, a written contract containing the specific provision upon which the payment at issue was supposedly based.

Without such procedures, there is an increased risk for loss or misuse of District funds.

We recommend the implementation of procedures to ensure all District expenditures, including expense reimbursements, are proper and supported by appropriate documentation – such as, in this case, a written contract containing the specific provision upon which the payment at issue was supposedly based.

#### 4. Other Issues

The APA noted the following additional issues regarding the District's procedures:

##### ***Student Registration Incentives***

The APA noted three disbursements made for registration incentives paid to students, as detailed in the following table:

Date	Check #	Payee	Amount
7/11/2023	68558	Cash	\$24,000.00
7/11/2023	68559	Cash - Bloomfield	\$26,000.00
11/13/2023	EFT	Walmart	\$96,000.00
<b>Total</b>			<b>\$146,000.00</b>

The first two disbursements were cash withdrawals from the District's General Fund bank account. Another payment of \$96,000 was made out of this bank account on November 13, 2023, through a money wire transfer to Walmart for the purchase of gift cards.

The image below is an excerpt of the District's General Fund November 2023 bank statement showing this transaction:

<input type="checkbox"/>	11/13	11/13	Money Wire To WalMart (Gift Cards)	96,000.00
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According to District representatives, the cash registration incentives were \$200 per student, and the Walmart gift card incentives were \$400 per student. The incentives were distributed directly to the students' parents. In order to be eligible to receive the registration incentives, students were required first to be registered within the District. Then, after the registration was approved, the parent of a student would simply need to sign a listing containing the student's name, age, and grade. However, the District was unable to provide adequate documentation to verify that the gift cards and cash payments were distributed to the intended recipients.

The APA is unaware of any express statutory authority for the District to offer such incentive payments to attract prospective students. As noted previously on page 8 herein, the Nebraska Attorney General has observed, "A public school district is a political subdivision of the state . . . ." Op. Att'y Gen. No. 3 (January 15, 1981). With that in mind, the Nebraska Supreme Court (Court) has said the following regarding the authority of political subdivisions generally:

*Political subdivisions 'are purely entities of legislative creation. They do not exist independent of some action of the legislative department of government bringing them into being. All the powers which they can possess are derived from the creator. Unlike natural persons they can exercise no power except such as has been expressly delegated to them, or such as may be inferred from some express delegated power essential to give effect to that power.'*  
*Traditionally, Nebraska has required strict construction regarding the authority granted to a political subdivision.*

(Emphasis added.) *Nebraska League of Sav. and Loan Associations v. Johnson*, 215 Neb. 19, 24, 337 N.W.2d 114, 117 (1983) (internal citations omitted). Regarding school districts in particular, the Court has observed that they are "mere creatures of statute" and possess "no powers whatever beyond those given by the legislature . . . ." *Sch. Dists. NOS. 16, 32, 37, 39, 53 & 64, OF HAMILTON Cty. v. Sch. Dist.*, 12 Neb. 241, 242, 11 N.W. 311 (1882).


Good internal control requires procedures to ensure that the District engages only in activity either expressly authorized by State statute or essential to the performance of such statutorily sanctioned endeavor.

### **Cash Withdrawal**

On December 19, 2022, the Board approved a cash withdrawal of \$68,700, as shown below:

<b>Dec 19, 2022</b>
The Isanti Board of Education is requesting to withdraw \$68700.00 in cash. The Isanti Board of Education gives Dawn Hefner permission to pick cash in the amount of \$68700.00

Upon inquiry by the APA, however, the District was unable to provide adequate documentation to support the purpose of that withdrawal. After examining the District's bank statements, the APA observed that the \$68,700 withdrawal cleared the District's General Fund bank account on December 19, 2022, as shown from the check image below:

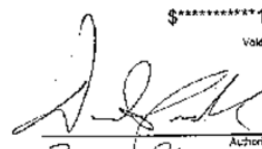
<b>SANTEE COMMUNITY SCHOOL</b> 206 PRADER AVE. EAST VILLAGE OF SANTEE NIOBRARA, NE 68700		Farmers & Merchants State Bank Niobrara, NE 68700 76-2897041		CHECK NO. 067696 DATE 12/19/2022 VOUCHER NO. 00000000000000000000 AMOUNT \$68,700.00 **\$68,700.00**	
PAY: Sixty-eight thousand seven hundred and 00/100 DOLLARS					
TO THE ORDER OF: Cash Niobrara, NE 68700					
					
Check 67696 Amount \$68,700.00 On 12/19/2022					

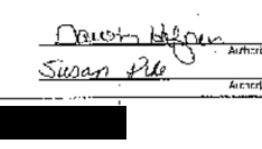
Good internal control requires procedures to ensure that any withdrawal of District funds is supported by documentation attesting to the purpose thereof.

### Duplicate Payment

The APA noted that the District wrote two \$1,000 checks to the Tatanka Golf Club golf course in Niobrara, Nebraska, one of which appears to have been a duplicate payment.

The two cleared check images for those payments are shown below:

Santee Community Schools 206 E Prader Ave E Niobrara, NE 68700		04/17/2023 76-2897041		12102	
Farmers & Merchants State Bank Niobrara, NE 68700		\$*****1,000.00 Void after 90 days			
**One Thousand Dollars and 00 Cents.**					
PAY TO THE ORDER OF Tatanka Golf Course 53138 NE-12 Niobrara, NE 68700		 Authorized Signature Susan Pile Authorized Signature			
Check 12102 Amount \$1,000.00 On 4/27/2023					

Santee Community Schools 206 E Prader Ave E Niobrara, NE 68700		05/15/2023 76-2897041		12111	
Farmers & Merchants State Bank Niobrara, NE 68700		\$*****1,000.00 Void after 90 days			
**One Thousand Dollars and 00 Cents.**					
PAY TO THE ORDER OF Tatanka Golf Course 53138 NE-12 Niobrara, NE 68700		 Authorized Signature Susan Pile Authorized Signature			
Check 12111 Amount \$1,000.00 On 5/24/2023					

The first check (#12102) was issued on April 17, 2023, and cleared the District's Activity Fund bank account on April 27, 2023. The second check (#12111) was issued on May 15, 2023, and cleared the Activity Fund bank account on May 24, 2023.

The District provided an invoice from the Tatanka Golf Club, dated April 11, 2023, to support these payments. An excerpt of the invoice is shown below:

INVOICE NO. 009		DATE: APRIL 11, 2023	
BILL TO	SHIP TO	INSTRUCTIONS	
Santee High School Golf	Same as recipient		
QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
High School Golf Spring season 2023	Driving Range usage / help pick up balls when done using range		\$1,000
Golf course practice with coach Chambers always present.	Golf cart usage when available during practice on the golf course		
	Santee High School can do two triangulars during the Spring season at no charge 4:00-600 pm		
	Santee High School Invite \$20 per golfer. Includes golf, range, and coach's carts		
<b>Troy Harder</b> <b>PGA Director of Golf</b> <b>Tatanka Golf Club</b> <b><a href="mailto:troyharder@pga.com">troyharder@pga.com</a></b> <b>402-857-3504</b>			
	Let's try to plan to host District golf in 2024 if you can get enough volunteer to help monitor and score each group/tee-time of golfers		
		SUBTOTAL	
		SALES TAX	-
		SHIPPING & HANDLING	-
		<b>TOTAL DUE</b>	<b>\$1,000</b>

No other invoice was provided, however, leading to the conclusion that the second payment was a duplicate.

Good internal control requires procedures to ensure that the District avoids duplicate payments.

### ***Payments to Propane Vendor***

Between January 1, 2023, through February 29, 2024, the District made 30 payments, totaling \$5,115, to a company called Butch's Propane – a propane service provider with locations in both Obert and Ponca, Nebraska. During this period, the District also had a \$1,026.60 credit card charge to this vendor. According to District representatives, there has been a long-standing practice for the District to allow employees to elect to have funds deducted from their paychecks to pay for personal utilities and other services. During the period examined, four District employees had funds deducted from their payroll that the District then used to make the payments to Butch's Propane. However, the District was unable to provide adequate documentation to support both the elections and the amounts of these deductions for District employees.

Good internal control requires procedures to ensure that District deductions from employee paychecks are supported by proper documentation.

### ***Other Reimbursement Payments***

Prior to the implementation of the aforementioned credit card check-out policy, the District regularly made reimbursement payments to District staff for mileage and meals accrued during District business. The APA examined numerous reimbursement requests, along with the supporting documentation, made by former Superintendent David Mroczek from January 1, 2023, through February 29, 2024.



The table below summarizes those reimbursements paid by the District:

Employee	Number of Reimbursements	Amount Reimbursed
David Mroczek	39	\$18,589.38

**Note:** The total amount of reimbursements for the former Superintendent in the above table includes the questionable reimbursement paid to him as noted in **Comment and Recommendation Number 3** (“Questionable Expense Reimbursements”) herein.

The APA noted that the District did not have adequate supporting documentation for 12 of the 39 reimbursement payments to the former Superintendent. Additionally, several of these reimbursement requests lacked sufficient detail to provide adequate support for what was being reimbursed. Examples of the insufficient detail noted include mileage reimbursement requests missing starting and stopping locations or the purpose of travel, as shown below:

**Santee Community School**  
**Travel Expenses Reimbursement Request**

Employee Name: Dan Mowat

Event Name: Mikaga Event Date(s): \_\_\_\_\_

Date	Description of Expense and/or Enter Start/Stop Points for Each Trip	Actual Miles	Carpool Y/N*	Meals	Meal Code	Parking	Taxi	Other Trans.
4/18/23	Santee to Niobrara	30			B L D			
4/18/23	Santee to Niobrara	30			B L D			
4/17/23	Santee to Springfield	30			B L D			
					B L D			
					B L D			
					B L D			
					B L D			
					B L D			
					B L D			
	Total Miles	90						
	Rate	\$ .655						
	Reimbursement Amount	58.95						

Attach Receipt for "Direct-Billed" Hotel Reservations  
ALL expenses MUST have receipts attached to be reimbursed

\*List Carpool Participants: \_\_\_\_\_

Employee Signature: [Signature] Date: 4/18/23

Administrative Approval: [Signature] Date: 4/18/23

mi 2320-233  
ph 2320-295

Santee Community School  
Travel Expense Reimbursement Request

Employee Name: Dave Mordale  
Event Name: \_\_\_\_\_ Event Date(s): \_\_\_\_\_

Date	Description of Expense and/or Enter Start/Stop Points for Each Trip	Actual Miles	Carpool Y/N*	Meals	Meal Code	Parking	Taxi	Other Trans.
7/6/23	Mikage				B L D			
	420 miles	420 miles			B L D			
	Phone	\$100 - Flat fee			B L D			
					B L D			
		100.00			B L D			
		275.10			B L D			
					B L D			
	Total Miles							
	Rate	\$0.55						
	Reimbursement Amount	\$175.10						

Attach Receipt for "Direct-Billed" Hotel Reservations  
ALL expenses MUST have receipt attached to be reimbursed

\*List Carpool Participants: \_\_\_\_\_

Employee Signature: [Signature] Date: 7/6/23  
Administrative Approval: [Signature] Date: 7/6/23

Additionally, the APA noted reimbursements for mileage that appears unreasonable. For instance, the purpose of one 94-mile round trip excursion to Yankton, South Dakota, was stated as “Donuts.”

The reimbursement request for that particular pastry pilgrimage is shown below:

**Santee Community School**  
**Travel Expenses Reimbursement Request**

Employee Name: David Mroczek  
 Event Name: Mileage Event Date(s): \_\_\_\_\_

Date	Description of Expense and/or Enter Start/Stop Points for Each Trip	Actual Miles	Carpool Y/N*	Meals	Meal Code	Parking	Taxi	Other Trans.
5/10	Yankton + back Picture Frames	94			B L D			
5/11	Yankton + back Donuts	94			B L D			
5/16	Omaha + back State track	380			B L D			
					B L D			
	Total Miles	568						
	Rate	\$655						
	Reimbursement Amount	\$372.04						

Attach Receipt for "Direct-Billed" Hotel Reservations  
 ALL expenses MUST have receipts attached to be reimbursed TOTAL Reimbursement Requested: \_\_\_\_\_

\*List Carpool Participants: Self

Employee Signature: David Mroczek Date: 5/10/23  
 Administrative Approval: David Mroczek Date: 5/10/23

Furthermore, the APA noted several mileage reimbursements paid out by the District to the former Superintendent for trips from Santee to his hometown of Minden, Nebraska.

The following is an example of one such reimbursement request:

**Santee Community School  
Travel Expenses Reimbursement Request**

Employee Name: Dan Mroczek

Event Name: 10/3/23 Event Date(s): \_\_\_\_\_

Date	Description of Expense and/or Enter Start/Stop Points for Each Trip	Actual Miles	Carpool Y/N <sup>1</sup>	Meals	Meal Code	Parking	Taxi	Other Trans.
10/3/23	Santee to Selby	135			B L D			
	Selby to Santee	135			B L D			
	(Attendance Record)				B L D			
11/3/23	Santee to Minden	211			B L D			
11/3/23	Minden to Santee	211			B L D			
	(Attendance Record)				B L D			
11/13	Santee to York	40			B L D			
		40			B L D			
Total Miles		772						
Rate		\$5.655						
Reimbursement Amount		\$4365.66						

Attach Receipt for "Direct-Billed" Hotel Reservations

ALL expenses MUST have receipts attached to be reimbursed

TOTAL Reimbursement Requested: \$4365.66

\*List Carpool Participants: \_\_\_\_\_

Employee Signature: [Signature] Date: 10/3/23

Administrative Approval: [Signature] Date: 11/3/23

As the above image shows clearly, the reimbursement request does not describe the purpose of the trip, much less offer any indication as to why the District should pay for it.

The District's contract with former Superintendent Mroczek contained the following two clauses regarding transportation and mileage reimbursements:

**Section 10. Transportation.** The Board shall provide the Superintendent with transportation. If a school vehicle is not available for use, the Board shall reimburse the Superintendent for mileage required in the performance of official duties at the then-current IRS rate.

**Section 11. Fringe Benefits.** The Board shall provide the Superintendent with the following fringe benefits:

\* \* \* \*

**j. Expense Reimbursement.** The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (NEB. REV. STAT. § 13-2201 et seq.) or some other provision of law, and (2) the Superintendent shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$500.00 or more.

Furthermore, Section 2007 ("Reimbursement and Miscellaneous Expenditures") of the District Board's policies provides the following, in relevant part:

1. Board members, employees, and volunteers of the school district are expected to maintain and enhance their effectiveness by being well-informed on issues affecting education. They are encouraged to attend education workshops, conferences, training programs, official functions, hearings, and meetings sponsored by the school district or state and national educational organizations which are helpful to them in performing their duties or which are in the best interests of the school district.

\* \* \* \*

*a. The superintendent or the superintendent's designee may authorize employees and volunteers to attend meetings described in the first paragraph and may authorize the payment of such registration costs, tuition costs, fees, charges, travel expenses, costs of meals, and/or costs of lodging as he or she deems appropriate and as permitted by law.*

*b. Expenses for attendance at any of the above activities shall be paid by the school district as allowed by law. The Board shall pay or reimburse attendees for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that such reimbursement is permitted by law.*

*c. The superintendent may elect, for activities described in the preceding paragraphs, to approve the use of an accountable reimbursement plan, where attendees will be given the IRS rate for meals, incidental expenses and mileage. The attendees will be required to sign an expense sheet detailing the funds received and the IRS rate, but will not be required to show receipts for expenses incurred.*

Given the lack of detail regarding the purpose of this trip, as well as several others taken to the former Superintendent's hometown in Minden, the APA questions whether the resulting reimbursement payments by the District were allowable under the contractual provisions quoted above.

Good internal control requires procedures to ensure that all reimbursement payments made by the District are supported by documentation sufficient to confirm both their underlying legitimacy and compliance with any applicable provisions of employee contracts.

We recommend the implementation of procedures to ensure the following: 1) the District engages only in activity either expressly authorized by State statute or essential to the performance of such statutorily sanctioned endeavor; 2) any withdrawal of District funds is supported by documentation attesting to the purpose thereof; 3) District deductions from employee paychecks are supported by proper documentation; and 4) all reimbursement payments made by the District are supported by documentation sufficient to confirm both their underlying legitimacy and compliance with any applicable provisions of employee contracts.

*Overall District Response:*

*As you know, we had a change in administration in January 2024. When our new superintendent took over the task of getting our audit completed, we recognized many of the same concerns you noted in the draft letter. We knew that we needed to improve our fiscal oversight and management, but we also saw concerning items that we could not explain based solely on lack of documentation. We recognized that the only reasonable step was to self-report to your office at that time.*

*We did not wait to make important changes. Almost immediately, we implemented better review processes for expenditures and reimbursements, set up a credit card check-out system, and communicated expectations from our policies and procedures to our staff. Our budgeting and coding are far ahead for the 24-25 year compared to where they were previously. We appreciate you noting several of these efforts in your letter.*

*We continue to make progress and feel our systems and expectations are clearer and better align with our legal and financial obligations. While we believe many of the items you raised were proper and lawful expenditures, the burden is on the school to have sufficient supporting documentation. We understand that the best path forward is to leave no doubt in the future, which has been our goal ever since those initial conversations with your office back in the winter of 2024.*

*We appreciate the support from your office and the finance office at NDE as we work to improve our school. Our school auditors have been very helpful, and our staff has worked hard to provide the information needed for your review, work with our auditors on subsequent audits, implement positive changes in our processes, and continue to do the daily work required of them. We have come a long way, but we also acknowledge the work ahead.*

*Our school and our situation are unique. We want our school to be a change agent for good in our community and positively impact the lives of our students. We are best positioned to do that important work when we understand and safeguard the resources we have. We are confident that with our change in administrative leadership and commitment to our obligations, we are taking critical steps to ensure the viability and stability of our school.*

\* \* \* \* \*

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 comments and recommendations 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 II  
Caden Janak – Examiner

Sincerely,



Craig Kubicek, CPA, CFE  
Deputy Auditor  
Auditor of Public Accounts  
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cc. Nebraska Accountability and Disclosure Commission

**ISANTI COMMUNITY SCHOOLS**  
**Questionable Credit Card Transactions**  
January 1, 2023, through February 29, 2024

**Exhibit A**

<b>Last 4 #s of Card</b>	<b>Transaction Date</b>	<b>Post Date</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>
9650	1/12/2023	1/18/2023	MCDONALD'S F7064 SOUTH SIOUX C NE	McDonald's	\$13.88
9650	1/12/2023	1/18/2023	MCDONALD'S F7064 SOUTH SIOUX C NE	McDonald's	\$150.46
4615	1/17/2023	1/20/2023	SHELL OIL 57444616205 NORFOLK NE	Shell Oil	\$81.98
4615	1/18/2023	1/20/2023	RAISING CANE'S 0663 NORFOLK NE	Raising Cane's	\$29.14
6871	1/20/2023	1/24/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$64.06
0352	1/20/2023	1/24/2023	WAL-MART #1483 YANKTON SD	Walmart	\$507.36
4573	1/24/2023	1/27/2023	CASEYS #2384 WAGNER SD	Casey's	\$106.86
4925	1/24/2023	1/27/2023	CASEYS #2384 WAGNER SD	Casey's	\$61.96
9650	1/24/2023	1/26/2023	MCDONALD'S F10599 SEWARD NE	McDonald's	\$12.96
9650	1/24/2023	1/26/2023	MCDONALD'S F10599 SEWARD NE	McDonald's	\$173.39
9650	1/25/2023	1/27/2023	RAISING CANE'S 0663 NORFOLK NE	Raising Cane's	\$202.97
4925	1/31/2023	2/3/2023	CASEYS #3855 YANKTON SD	Casey's	\$10.03
4573	1/31/2023	2/3/2023	PIZZA HUT 002791 YANKTON SD	Pizza Hut	\$100.84
4925	1/31/2023	2/2/2023	RAISING CANE'S 0663 NORFOLK NE	Raising Cane's	\$336.49
4925	1/31/2023	2/2/2023	WAL-MART #1483 YANKTON SD	Walmart	\$97.95
4925	1/31/2023	2/2/2023	WAL-MART #1483 YANKTON SD	Walmart	\$143.72
6871	2/3/2023	2/7/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$91.79
4615	2/4/2023	2/9/2023	CROSSROADS HOTEL HURON HURON SD	Crossroads Hotel	\$97.91
9650	2/4/2023	2/7/2023	RAISING CANE'S 0663 NORFOLK NE	Raising Cane's	\$262.72
4925	2/7/2023	2/9/2023	FUJI SUSHI AND HIBACHI SIOUX FALLS SD	Fuji Sushi and Hibachi	\$386.81
4925	2/8/2023	2/10/2023	HY-VEE YANKTON 1899 YANKTON SD	Hy-Vee	\$9.35
4925	2/8/2023	2/10/2023	HY-VEE YANKTON 1899 YANKTON SD	Hy-Vee	\$20.18
4925	2/8/2023	2/10/2023	HY-VEE YANKTON 1899 YANKTON SD	Hy-Vee	\$21.93
4925	2/8/2023	2/13/2023	OLIVE GARDEN 00013508 SIOUX FALLS SD	Olive Garden	\$137.38
4925	2/8/2023	2/10/2023	WAL-MART #1535 SIOUX FALLS SD	Walmart	\$84.00
9650	2/11/2023	2/14/2023	MCDONALD'S F11321 CHAMBERLAIN SD	McDonald's	\$250.98
9650	2/14/2023	2/16/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$150.55
9650	2/15/2023	2/21/2023	HOLIDAY INN EXPRESS ONEILL NE	Holiday Inn Express & Suites	\$174.42
9650	2/15/2023	2/21/2023	HOLIDAY INN EXPRESS ONEILL NE	Holiday Inn Express & Suites	\$872.10
9650	2/17/2023	2/22/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$261.03
8715	2/24/2023	2/28/2023	MISTYS STEAKHOUSE AND BRE LINCOLN NE	Misty's Steakhouse	\$421.84
9650	2/26/2023	2/28/2023	PAPPADEAUX SEAFOOD KIT ARLINGTON TX	Pappadeaux Seafood	\$132.42
9650	2/27/2023	3/2/2023	GLORIAS RESTAURANT #10 DALLAS TX	Gloria's Restaurant	\$52.89
9650	2/28/2023	3/3/2023	BOOMERJACKS GRILL & BA 817-2755400 TX	Boomer Jack's Grill	\$15.28
4573	2/28/2023	3/3/2023	CASEYS #2378 NELIGH NE	Casey's	\$225.31
9650	3/1/2023	3/6/2023	SHERATON ARLINGTON TX	Sheraton Arlington Hotel	\$570.73
9650	3/1/2023	3/6/2023	SHERATON 817-2618200 TX	Sheraton Arlington Hotel	\$123.53
9650	3/1/2023	3/6/2023	TGI FRIDAYS #60857 800-374-3297 TX	TGI Fridays	\$33.08
9650	3/2/2023	3/7/2023	EMBASSY SUITES OMAHA OMAHA NE	Embassy Suites	\$258.15
9650	3/2/2023	3/6/2023	TACO JOHNS 9187 MITCHELL SD	Taco John's	\$28.24
6871	3/6/2023	3/8/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$100.00



ISANTI COMMUNITY SCHOOLS  
**Questionable Credit Card Transactions**  
January 1, 2023, through February 29, 2024

**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
4615	3/7/2023	3/10/2023	PIZZA HUT 002791 YANKTON SD	Pizza Hut	\$146.54
9650	3/8/2023	3/13/2023	BUFFALO WILD WINGS 859 LINCOLN NE	Buffalo Wild Wings	\$214.62
8715	3/8/2023	3/10/2023	MISTYS STEAKHOUSE AND BRE LINCOLN NE	Misty's Steakhouse	\$300.00
4615	3/8/2023	3/10/2023	MISTYS STEAKHOUSE AND BRE LINCOLN NE	Misty's Steakhouse	\$47.27
9650	3/8/2023	3/10/2023	PAHE MART WALTHILL NE	Pahe Mart	\$2.49
4573	3/8/2023	3/13/2023	PAPA JOHN'S #905 918-576-7301 NE	Papa Johns	\$151.85
9650	3/9/2023	3/13/2023	CHARLEYS PHILLY STEAKS 37 LINCOLN NE	Charleys Philly Steaks	\$41.08
4615	3/9/2023	3/14/2023	EMBASSY BAR AND GRILL LINCOLN NE	Embassy Bar and Grill	\$31.50
4615	3/9/2023	3/14/2023	EMBASSY BAR AND GRILL LINCOLN NE	Embassy Bar and Grill	\$36.76
4573	3/9/2023	3/13/2023	FIRE STONE PIZZERIA LINCOLN NE	Fire Stone Pizzeria	\$18.48
2201	3/9/2023	3/14/2023	FIVE GUYS NE 1759 QSR LINCOLN NE	Five Guys	\$20.61
9650	3/9/2023	3/13/2023	TST* HUHOT MONGOLIAN GRIL LINCOLN NE	HuHot Mongolian Grill	\$191.05
4573	3/9/2023	3/13/2023	PANDA EXPRESS #1214 LINCOLN NE	Panda Express	\$13.24
4573	3/9/2023	3/13/2023	PANDA EXPRESS #1214 LINCOLN NE	Panda Express	\$20.35
4573	3/9/2023	3/13/2023	PANDA EXPRESS #1214 LINCOLN NE	Panda Express	\$57.00
4573	3/9/2023	3/13/2023	PANDA EXPRESS #1214 LINCOLN NE	Panda Express	\$84.00
9650	3/9/2023	3/13/2023	SQ *PEACE LOVE & SUSHI LINCOLN NE	Peace Love & Sushi	\$7.50
9650	3/9/2023	3/13/2023	SQ *PEACE LOVE & SUSHI LINCOLN NE	Peace Love & Sushi	\$10.22
9650	3/9/2023	3/13/2023	Subway 26031 Lincoln NE	Subway	\$26.44
4573	3/9/2023	3/13/2023	UNBEWINGABLE LINCOLN NE	UnbeWingable	\$29.67
9650	3/10/2023	3/14/2023	BLAZE PIZZA #1269 LINCOLN NE	Blaze Pizza	\$114.56
9650	3/10/2023	3/14/2023	FREEZING LINCOLN NE	Freezing	\$96.40
4573	3/10/2023	3/14/2023	TST* HUHOT MONGOLIAN GRIL LINCOLN NE	HuHot Mongolian Grill	\$110.00
2201	3/10/2023	3/14/2023	MCDONALD'S F10711 LINCOLN NE	McDonald's	\$9.17
2201	3/10/2023	3/14/2023	MCDONALD'S F6062 LINCOLN NE	McDonald's	\$184.95
4573	3/10/2023	3/14/2023	OUTBACK 2812 LINCOLN NE	Outback Steakhouse	\$598.96
8715	3/10/2023	3/14/2023	PHILLIPS 66 - FAST MART L LINCOLN NE	Phillips 66	\$12.62
4573	3/10/2023	3/14/2023	RAISING CANE'S 0657 LINCOLN NE	Raising Cane's	\$443.21
9650	3/11/2023	3/14/2023	AUNTIE ANNE'S NE103 LINCOLN NE	Auntie Anne's	\$13.02
4573	3/11/2023	3/14/2023	CHARLEYS PHILLY STEAKS 37 LINCOLN NE	Charleys Philly Steaks	\$124.83
4573	3/11/2023	3/14/2023	DOMINO'S 6101 651-388-0444 NE	Domino's	\$130.40
9650	3/11/2023	3/14/2023	DD DOORDASH MCDONALDS 855-973-1040 CA	Doordash	\$103.48
9650	3/11/2023	3/14/2023	EL POTRERO MEX. REST. -8TH LINCOLN NE	El Potrero	\$216.51
9650	3/11/2023	3/14/2023	FIRE STONE PIZZERIA LINCOLN NE	Fire Stone Pizzeria	\$102.95
4573	3/11/2023	3/14/2023	PANDA EXPRESS #1214 LINCOLN NE	Panda Express	\$86.00
4573	3/11/2023	3/14/2023	Subway 26031 LINCOLN NE	Subway	\$58.01
9650	3/12/2023	3/15/2023	CASEYS #2721 LINCOLN NE	Casey's	\$100.57
2201	3/12/2023	3/15/2023	EMBASSY SUITES LINCOLN LINCOLN NE	Embassy Suites	\$302.36
8715	3/12/2023	3/15/2023	EMBASSY SUITES LINCOLN LINCOLN NE	Embassy Suites	\$302.36
2201	3/13/2023	3/15/2023	RAISING CANE'S 0663 NORFOLK NE	Raising Cane's	\$11.63
2201	3/13/2023	3/15/2023	RAISING CANE'S 0663 NORFOLK NE	Raising Cane's	\$238.58



ISANTI COMMUNITY SCHOOLS  
Questionable Credit Card Transactions  
January 1, 2023, through February 29, 2024

**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
8715	3/14/2023	3/16/2023	DELIGHT DONUTS - YANKTON YANKTON SD	Delight Donuts	\$236.23
8715	3/14/2023	3/17/2023	EMBASSY SUITES LINCOLN LINCOLN NE	Embassy Suites	\$8.00
6871	3/14/2023	3/16/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$84.35
4615	3/15/2023	3/20/2023	TST* DJs Dugout Downtown Omaha NE	DJ's Dugout	\$45.53
4615	3/16/2023	3/21/2023	HILTON OMAHA FB OMAHA NE	Hilton Hotels	\$12.14
4615	3/16/2023	3/21/2023	HILTON OMAHA FB 402-9983400 NE	Hilton Hotels	\$56.44
4615	3/17/2023	3/21/2023	HILTON OMAHA FB OMAHA NE	Hilton Hotels	\$12.39
4615	3/17/2023	3/21/2023	HILTON OMAHA FB OMAHA NE	Hilton Hotels	\$37.46
4615	3/17/2023	3/21/2023	HILTON HOTELS OMAHA NE	Hilton Hotels	\$1,011.74
4615	3/17/2023	3/21/2023	HILTON HOTELS OMAHA NE	Hilton Hotels	\$1,011.74
8715	3/24/2023	3/28/2023	CROWNE PLAZA 3082387700 NE	Crowne Plaza	\$449.73
8715	3/24/2023	3/28/2023	LJS #31137 KEARNEY NE	Long John Silver's	\$15.54
4573	3/27/2023	3/29/2023	PANDA EXPRESS #2537 SIOUX CITY IA	Panda Express	\$41.00
0352	3/28/2023	3/30/2023	PHILLIPS 66 - ELGIN ONE S ELGIN NE	Phillips 66	\$5.38
9650	3/28/2023	3/31/2023	PIZZA HUT 002791 YANKTON SD	Pizza Hut	\$80.12
0352	3/28/2023	3/30/2023	RUNZA GRAND ISLAND SOUTH GRAND ISLAND NE	Runza	\$19.18
0352	3/29/2023	3/31/2023	PHILLIPS 66 - ELGIN ONE S ELGIN NE	Phillips 66	\$22.82
4615	3/29/2023	3/31/2023	SONIC DRIVE IN #4050 KEARNEY NE	Sonic	\$60.55
8715	3/30/2023	4/3/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$19.44
4573	3/31/2023	4/4/2023	AIRBNB HMQB24BMXC AIRBNB.COM CA	Airbnb	\$3,788.44
1102	3/31/2023	4/4/2023	PUMP & PANTRY #54 GRAND ISLAND NE	Pump & Pantry	\$51.03
4925	4/4/2023	4/5/2023	Subway 51111 Creighton NE	Subway	\$58.04
4925	4/6/2023	4/10/2023	59 EXPRESS CREIGHTON NE	Express	\$70.74
0352	4/7/2023	4/11/2023	TARGET 00008565 NORFOLK NE	Target	\$468.03
0352	4/7/2023	4/11/2023	WM SUPERCENTER #645 NORFOLK NE	Walmart	\$526.70
0352	4/7/2023	4/11/2023	WAL-MART #0645 NORFOLK NE	Walmart	\$1,300.00
8715	4/10/2023	4/13/2023	AUSTAD'S GOLF - SXC 605-3363135 IA	Austad's Golf	\$727.25
4925	4/11/2023	4/14/2023	CASEYS #1173 HARRINGTON NE	Casey's	\$118.39
4573	4/11/2023	4/14/2023	THE DOCK LLC SPRINGFIELD SD	The Dock	\$147.00
9650	4/12/2023	4/14/2023	Subway 51111 Creighton NE	Subway	\$62.80
4573	4/13/2023	4/18/2023	CASEYS #1816 O'NEILL NE	Casey's	\$76.26
9650	4/14/2023	4/18/2023	LEWIS AND CLARK MINI MAR CROFTON NE	Lewis and Clark Mini Mart	\$47.68
4925	4/15/2023	4/18/2023	HY-VEE NORFOLK 1461 NORFOLK NE	Hy-Vee	\$61.06
4925	4/15/2023	4/18/2023	WAL-MART #0645 NORFOLK NE	Walmart	\$660.09
8715	4/17/2023	4/20/2023	THE DOCK LLC SPRINGFIELD SD	The Dock	\$107.50
9650	4/18/2023	4/20/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$108.38
8715	4/18/2023	4/20/2023	NIOBRARA MARKET NIOBRARA NE	Niobrara Market	\$64.67
4925	4/18/2023	4/20/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$46.35
9650	4/19/2023	4/21/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$63.14
4615	4/22/2023	4/25/2023	MARRIOTT CORNHUSKER HO LINCOLN NE	Marriott	\$253.41
4925	4/25/2023	4/28/2023	CASEYS #2378 NELIGH NE	Casey's	\$38.45

ISANTI COMMUNITY SCHOOLS  
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**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
4615	4/25/2023	4/28/2023	PIZZA HUT 002791 YANKTON SD	Pizza Hut	\$90.41
4615	4/26/2023	4/28/2023	DELIGHT DONUTS - YANKTON YANKTON SD	Delight Donuts	\$54.83
4615	4/26/2023	5/1/2023	SHELL OIL 57444616205 NORFOLK NE	Shell Oil	\$116.02
9650	4/26/2023	4/27/2023	Subway 51111 Creighton NE	Subway	\$170.08
4615	4/26/2023	4/28/2023	WM SUPERCENTER #1483 YANKTON SD	Walmart	\$18.45
8715	4/27/2023	5/2/2023	FAMOUS DAVE'S #3060 SIOUX CITY IA	Famous Dave's	\$32.00
8715	4/27/2023	5/1/2023	HOTELBOOKINGSERV FEE 8007279059 UT	Hotel Booking Fee	\$15.99
4573	4/27/2023	5/2/2023	PIZZA RANCH - COUNCIL BLU COUNCIL BLUFF IA	Pizza Ranch	\$466.86
4573	4/27/2023	5/1/2023	SCOOTER'S COFFEE #232 COUNCIL BLUFF IA	Scooter's Coffee	\$41.09
4573	4/27/2023	5/1/2023	WM SUPERCENTER #1965 COUNCIL BLUFF IA	Walmart	\$68.38
1102	4/28/2023	5/2/2023	CASEYS #6113 OMAHA NE	Casey's	\$53.34
8715	4/28/2023	5/2/2023	SAMS CLUB #6432 SIOUX CITY IA	Sam's Club	\$151.58
9650	4/29/2023	5/2/2023	COFFEE HOUSE CAFÉ ELGIN NE	Coffee House Café	\$18.49
8715	4/29/2023	5/2/2023	Hotel Reservation LOH 718-9490525 DE	Hotel Reservation	\$140.22
4925	4/29/2023	5/2/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$96.92
8715	5/2/2023	5/4/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$18.26
4925	5/2/2023	5/4/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$14.85
4925	5/2/2023	5/4/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$101.45
9650	5/2/2023	5/5/2023	MCDONALD'S F18099 SIOUX CITY IA	McDonald's	\$215.67
8715	5/2/2023	5/4/2023	WM SUPERCENTER #1483 YANKTON SD	Walmart	\$116.49
4615	5/3/2023	5/8/2023	CASEYS #2268 YANKTON SD	Casey's	\$30.00
4615	5/3/2023	5/5/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$40.00
4925	5/4/2023	5/9/2023	CASEYS #1173 HARINGTON NE	Casey's	\$56.58
4573	5/4/2023	5/8/2023	CRUMBL* SHIPPING HTTPSWWW.CRUM UT	Crumbl Cookies	\$575.00
4573	5/5/2023	5/9/2023	HY-VEE YANKTON 1899 YANKTON SD	Hy-Vee	\$221.58
4573	5/5/2023	5/9/2023	HY-VEE YANKTON 1899 YANKTON SD	Hy-Vee	\$2,000.00
4573	5/7/2023	5/10/2023	SKYDINE (SIOUX FALLS) 605-6818009 SD	SkyDine Services	\$11.41
4573	5/7/2023	5/10/2023	SKYDINE (SIOUX FALLS) 605-6818009 SD	SkyDine Services	\$67.94
4573	5/7/2023	5/10/2023	STARBUCKS STORE 67581 SIOUX FALLS SD	Starbucks	\$82.83
4615	5/8/2023	5/10/2023	BP #9614256R & J FOOD MAR MERRITT ISLAN FL	BP	\$55.92
4615	5/8/2023	5/10/2023	BURNIN MOUTH VINELAND ORLANDO FL	Burnin Mouth Vineland	\$52.50
4573	5/8/2023	5/11/2023	CHARLEYS PHILLY STEAKS 21 ORLANDO FL	Charleys Philly Steaks	\$33.57
9650	5/8/2023	5/11/2023	CHARLEYS PHILLY STEAKS 21 ORLANDO FL	Charleys Philly Steaks	\$41.02
4615	5/8/2023	5/10/2023	CITY CAB OF ORL ORLANDO FL	City Cab of Orlando	\$148.75
9650	5/8/2023	5/10/2023	CITY CAB OF ORL ORLANDO FL	City Cab of Orlando	\$135.75
4573	5/8/2023	5/10/2023	Crocs Orlando FL	Crocs	\$86.51
4573	5/8/2023	5/10/2023	DOLLAR TREE ORLANDO FL	Dollar Tree	\$71.03
4573	5/8/2023	5/10/2023	VANS #0320 ORLANDO FL	Vans	\$165.04
4573	5/8/2023	5/10/2023	PP*DOORDASH 7-ELEVEN 402-935-7733 CA	Doordash	\$185.17
4573	5/8/2023	5/10/2023	DUNKIN #344536 Q35 ORLANDO FL	Dunkin Donuts	\$118.44
4573	5/8/2023	5/10/2023	PAYPAL *GLOCALVILLA 402-935-7733 CA	Glocal Villa	\$195.00

ISANTI COMMUNITY SCHOOLS  
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Exhibit A

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
9650	5/8/2023	5/10/2023	LS IMPOSSIBLE KICKS 949-4145002 FL	Impossible Kicks	\$100.00
9650	5/8/2023	5/10/2023	LS IMPOSSIBLE KICKS 949-4145002 FL	Impossible Kicks	\$100.00
9650	5/8/2023	5/10/2023	LS IMPOSSIBLE KICKS 949-4145002 FL	Impossible Kicks	\$100.00
9650	5/8/2023	5/10/2023	LS IMPOSSIBLE KICKS 949-4145002 FL	Impossible Kicks	\$100.00
4573	5/8/2023	5/10/2023	MCDONALD'S M4267 KISSIMMEE FL	McDonald's	\$63.32
4573	5/8/2023	5/10/2023	NIKEPOS_US Orlando FL	Nike	\$140.00
4615	5/8/2023	5/11/2023	POKI ONE N HALF VINELAND ORLANDO FL	Poki One N Half	\$21.34
4573	5/8/2023	5/10/2023	SQ *SHAKE SHACK Orlando FL	Shake Shack	\$20.48
4615	5/8/2023	5/10/2023	SQ *SHAKE SHACK Orlando FL	Shake Shack	\$32.52
4573	5/8/2023	5/11/2023	1901 VILLA ITALIAN KIT 402-4651777 FL	Villa Italian Kitchen	\$15.87
4573	5/8/2023	5/10/2023	WM SUPERCENTER #4365 ORLANDO FL	Walmart	\$270.09
4615	5/8/2023	5/11/2023	WOK EXPRESS 100 ORLANDO FL	Wok Express	\$16.80
4573	5/8/2023	5/11/2023	ZUMIEZ #271 ORLANDO FL	Zumiez	\$234.14
4573	5/8/2023	5/11/2023	ZUMIEZ #271 ORLANDO FL	Zumiez	\$30.83
9650	5/9/2023	5/11/2023	BP#9703687NARCOSSEE ROAD ORLANDO FL	BP	\$100.25
9650	5/9/2023	5/11/2023	CHARLEYS STEAK HOUSE 407-3966055 FL	Charley's Steak House	\$3,180.38
9650	5/9/2023	5/11/2023	DUNKIN #354488 KISSIMMEE FL	Dunkin Donuts	\$60.69
4573	5/9/2023	5/12/2023	GATORLAND ORLANDO FL	Gatorland	\$10.65
4615	5/9/2023	5/12/2023	GATORLAND ORLANDO FL	Gatorland	\$562.15
4573	5/9/2023	5/12/2023	STARBUCKS STORE 23760 KISSIMMEE FL	Starbucks	\$92.78
4925	5/9/2023	5/10/2023	Subway 51111 Creighton NE	Subway	\$111.96
1235	5/9/2023	5/11/2023	SUNOCO 0123984700 COCOA BEACH FL	Sunoco	\$40.00
1235	5/9/2023	5/11/2023	SUNOCO 0123984700 COCOA BEACH FL	Sunoco	\$10.75
4573	5/9/2023	5/11/2023	TARGET 00019182 KISSIMMEE FL	Target	\$65.42
4615	5/9/2023	5/11/2023	Waffle House KISSIMMEE FL	Waffle House	\$229.00
4573	5/9/2023	5/12/2023	WESTGATE COCOA BEACH P 321-7837549 FL	Westgate Cocoa Beach Resort	\$20.00
4615	5/9/2023	5/12/2023	WESTGATE COCOA BEACH P 321-7837549 FL	Westgate Cocoa Beach Resort	\$53.39
9650	5/9/2023	5/12/2023	WESTGATE COCOA BEACH P 321-7837549 FL	Westgate Cocoa Beach Resort	\$11.61
9650	5/9/2023	5/12/2023	WESTGATE COCOA BEACH P 321-7837549 FL	Westgate Cocoa Beach Resort	\$30.28
9650	5/9/2023	5/12/2023	WESTGATE COCOA BEACH P 321-7837549 FL	Westgate Cocoa Beach Resort	\$65.27
9650	5/10/2023	5/12/2023	BURGER DIGS 00901439 ORLANDO FL	Burger Digs	\$137.89
4573	5/10/2023	5/12/2023	CECI NAILS LOUNGE ORLANDO FL	Ceci Nails Lounge	\$286.00
4925	5/10/2023	5/12/2023	59 EXPRESS CREIGHTON NE	Express	\$62.78
9650	5/10/2023	5/12/2023	FOREVER PEARLS 262 ORLANDO FL	Forever Pearls	\$195.88
4615	5/10/2023	5/12/2023	FUN SPOT OF KISSIMMEE KISSIMMEE FL	Fun Spot of Kissimmee	\$59.02
4615	5/10/2023	5/15/2023	FUN SPOT OF KISSIMMEE KISSIMMEE FL	Fun Spot of Kissimmee	\$75.25
9650	5/10/2023	5/12/2023	FUN SPOT OF KISSIMMEE KISSIMMEE FL	Fun Spot of Kissimmee	\$84.00
9650	5/10/2023	5/12/2023	FUN SPOT OF KISSIMMEE KISSIMMEE FL	Fun Spot of Kissimmee	\$17.18
4615	5/10/2023	5/12/2023	HAPPY DAYS ARCADE KISSIMMEE FL	Happy Days Arcade	\$53.10
9650	5/10/2023	5/12/2023	JURASSIC BEER 00901850 ORLANDO FL	Jurassic Beer	\$14.37
4573	5/10/2023	5/12/2023	LEAKY CAULDRON01201102 ORLANDO FL	Leaky Cauldron	\$189.20

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**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
4615	5/10/2023	5/12/2023	LEMON SLUSH 00901587 ORLANDO FL	Lemon Slush	\$44.70
4573	5/10/2023	5/12/2023	SNACK* MOCHINUT ORLAND 120-36845156 CA	Mochinut	\$31.37
4615	5/10/2023	5/15/2023	OLD TOWN SLINGSHOT KISSIMMEE FL	Old Town Slingshot	\$190.00
4615	5/10/2023	5/15/2023	OLD TOWN SLINGSHOT KISSIMMEE FL	Old Town Slingshot	\$50.00
1235	5/10/2023	5/15/2023	PIZZA HUT 26506 KISSIMMEE FL	Pizza Hut	\$235.78
4615	5/10/2023	5/12/2023	SCHWAB'S 01200070 ORLANDO FL	Schwab's	\$20.62
9650	5/10/2023	5/12/2023	STARBUCKS USF 01201120 ORLANDO FL	Starbucks	\$19.77
9650	5/10/2023	5/12/2023	STARBUCKS USF 01201120 ORLANDO FL	Starbucks	\$35.62
9650	5/10/2023	5/12/2023	TARGET 00019182 KISSIMMEE FL	Target	\$7.39
9650	5/10/2023	5/12/2023	THE DOWNTOWN DELI KISSIMMEE FL	The Downtown Deli	\$2.69
4573	5/10/2023	5/12/2023	HOPPING POT 01200831 ORLANDO FL	The Hopping Pot	\$17.02
4573	5/10/2023	5/12/2023	TOOTHsome CHOC 00107620 ORLANDO FL	The Toothsome Chocolate Emporium & Savory Feast Kitchen	\$14.38
4573	5/10/2023	5/12/2023	TOOTHsome CHOC 00107620 ORLANDO FL	The Toothsome Chocolate Emporium & Savory Feast Kitchen	\$34.08
4573	5/10/2023	5/12/2023	UNIV PARKING 01400040 ORLANDO FL	Universal Studios Parking	\$50.00
9650	5/10/2023	5/12/2023	UNIV PARKING 01400040 ORLANDO FL	Universal Studios Parking	\$50.00
4573	5/10/2023	5/12/2023	VOODOO DOUGHNUT 0010582 ORLANDO FL	Voodoo Doughnut	\$13.26
9650	5/10/2023	5/12/2023	VOODOO DOUGHNUT 0010582 ORLANDO FL	Voodoo Doughnut	\$9.91
4573	5/10/2023	5/12/2023	WALGREENS #3461 ORLANDO FL	Walgreens	\$10.10
4573	5/10/2023	5/12/2023	CVS/PHARMACY #04108 ORLANDO FL	CVS	\$24.83
4615	5/11/2023	5/15/2023	7-ELEVN 35499 KISSIMMEE FL	7-Eleven	\$23.19
4573	5/11/2023	5/15/2023	AVIS RENT-A-CAR SANFORD FL	Avis Rent-a-Car	\$1,704.08
9650	5/11/2023	5/15/2023	AVIS RENT-A-CAR SANFORD FL	Avis Rent-a-Car	\$1,450.09
4615	5/11/2023	5/16/2023	CHICK-FIL-A #00660 ORLANDO FL	Chick-Fil-A	\$52.77
9650	5/11/2023	5/16/2023	CHICK-FIL-A #00660 ORLANDO FL	Chick-Fil-A	\$46.63
4925	5/11/2023	5/15/2023	DAIRY QUEEN #17883 YANKTON SD	Dairy Queen	\$5.26
4925	5/11/2023	5/15/2023	DAIRY QUEEN #17883 YANKTON SD	Dairy Queen	\$52.66
8715	5/11/2023	5/15/2023	DELIGHT DONUTS - YANKTON YANKTON SD	Delight Donuts	\$152.40
8715	5/11/2023	5/15/2023	DOMINO'S 1821 218-498-2568 SD	Domino's	\$57.90
4925	5/11/2023	5/15/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$37.89
9650	5/11/2023	5/15/2023	HUDSON NEWS ST2360 SANFORD FL	Hudson News	\$12.61
4573	5/11/2023	5/15/2023	MCDONALD'S M4267 KISSIMMEE FL	McDonald's	\$62.84
9650	5/11/2023	5/15/2023	PANDA EXPRESS #2330 SIOUX FALLS SD	Panda Express	\$118.90
1235	5/11/2023	5/15/2023	POPEYES 12350 SIOUX FALLS SD	Popeyes	\$67.70
8715	5/11/2023	5/16/2023	SCOOTERS COFFEE #150 YANKTON SD	Scooter's Coffee	\$35.10
0352	5/12/2023	5/16/2023	DOUBLE T TRUCKSTOP YANKTON SD	Double T Truckstop	\$93.85
0352	5/12/2023	5/16/2023	TST* HUHOT MONGOLIAN GRIL SIOUX FALLS SD	HuHot Mongolian Grill	\$138.04
4925	5/15/2023	5/18/2023	CASEYS #2378 NELIGH NE	Casey's	\$38.64
4925	5/16/2023	5/19/2023	CASEYS #2378 NELIGH NE	Casey's	\$52.73
4925	5/16/2023	5/19/2023	CASEYS #2378 NELIGH NE	Casey's	\$82.83
4925	5/16/2023	5/18/2023	COBBLESTONE INN ORD ORD NE	Cobblestone Inn	\$109.99
4925	5/16/2023	5/18/2023	COBBLESTONE INN ORD ORD NE	Cobblestone Inn	\$109.99

**ISANTI COMMUNITY SCHOOLS**  
**Questionable Credit Card Transactions**  
January 1, 2023, through February 29, 2024

**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
4615	5/16/2023	5/19/2023	HIBACHI GRILL & SUPREME B SIOUX FALLS SD	Hibachi Grill & Supreme Buffet	\$300.00
9650	5/16/2023	5/18/2023	KING BUFFET MONGOLIAN GRI YANKTON SD	King Buffet Mongolian Grill	\$52.17
9650	5/16/2023	5/18/2023	MCDONALD'S F4208 YANKTON SD	McDonald's	\$34.77
8715	5/16/2023	5/18/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$56.99
8715	5/16/2023	5/18/2023	CKE*SPORTSMENS BAR AND TW NIOBRARA NE	Sportsmen's Bar	\$77.48
9650	5/17/2023	5/22/2023	NORFOLK PIZZA RANCH NORFOLK NE	Pizza Ranch	\$463.62
8715	5/17/2023	5/22/2023	WYNDHAM HOTEL OMAHA OMAHA NE	Wyndham	\$151.76
8715	5/17/2023	5/22/2023	WYNDHAM HOTEL OMAHA OMAHA NE	Wyndham	\$219.44
8715	5/20/2023	5/23/2023	WYNDHAM HOTEL OMAHA OMAHA NE	Wyndham	\$145.41
8715	6/7/2023	6/9/2023	MISTYS STEAKHOUSE AND BRE LINCOLN NE	Misty's Steakhouse	\$213.01
8715	6/8/2023	6/13/2023	EMBASSY PAVERS PINTS OMAHA NE	Embassy Pavers Pints	\$37.00
4573	6/23/2023	6/27/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$20.25
4573	6/23/2023	6/27/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$237.47
4615	6/23/2023	6/27/2023	SQ *SPRINGS MOTEL gosq.com NE	Springs Motel	\$88.08
4615	6/26/2023	6/28/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$40.00
4573	6/27/2023	6/29/2023	Subway 11102 160-56658506 SD	Subway	\$358.49
4615	6/27/2023	6/29/2023	Subway 11102 160-56658506 SD	Subway	\$51.60
4615	6/28/2023	7/3/2023	SCOOTERS COFFEE #150 YANKTON SD	Scooter's Coffee	\$186.51
4615	7/18/2023	7/20/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$57.48
4573	7/19/2023	7/21/2023	BURGER KING #5091 YANKTON SD	Burger King	\$44.67
4573	7/19/2023	7/24/2023	CASEYS #3649 TYNDALL SD	Casey's	\$55.99
4573	7/20/2023	7/24/2023	BURGER KING #5091 YANKTON SD	Burger King	\$29.78
4615	7/21/2023	7/25/2023	MITIERRAMEXICANRESTARA LINCOLN NE	Mi Tierra Family Mexican Restaurant	\$45.50
4615	7/22/2023	7/25/2023	CASEYS #2885 NORFOLK NE	Casey's	\$55.00
4615	7/22/2023	7/25/2023	JIMMY JOHNS - 106 - ECOMM 402-477-1400 NE	Jimmy John's	\$35.21
4615	7/22/2023	7/25/2023	RAISING CANE'S 0663 NORFOLK NE	Raising Cane's	\$19.24
8715	7/26/2023	7/28/2023	MCDONALD'S F7897 KEARNEY NE	McDonald's	\$7.76
8715	7/26/2023	7/31/2023	RED LOBSTER 0835 KEARNEY NE	Red Lobster	\$96.34
8715	7/27/2023	8/1/2023	CROWNE PLAZA KEARNEY NE	Crowne Plaza	\$320.34
8715	7/27/2023	8/1/2023	TST* Good Evans - Kearney Kearney NE	Good Evans	\$55.14
4573	7/29/2023	8/1/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$98.51
4573	7/29/2023	8/1/2023	MCDONALD'S F2734 NORFOLK NE	McDonald's	\$10.69
4573	8/2/2023	8/7/2023	CHICK-FIL-A #03022 SIOUX CITY IA	Chick-Fil-A	\$33.42
4615	8/2/2023	8/4/2023	CHIPOTLE 1995 SIOUX CITY IA	Chipotle	\$44.67
4615	8/2/2023	8/4/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$45.00
8715	8/3/2023	8/7/2023	CKE*SPORTSMENS BAR AND TW NIOBRARA NE	Sportsmen's Bar	\$131.00
8715	8/8/2023	8/10/2023	CKE*SPORTSMENS BAR AND TW NIOBRARA NE	Sportsmen's Bar	\$138.32
8715	8/29/2023	8/31/2023	WAL-MART #1483 YANKTON SD	Walmart	\$226.38
8715	8/31/2023	9/6/2023	IMPERIAL STEAKHOUSE NELIGH NE	Imperial Steakhouse	\$55.23
9650	9/1/2023	9/5/2023	Subway 14431 Neligh NE	Subway	\$316.51
8715	9/6/2023	9/8/2023	WM SUPERCENTER #645 NORFOLK NE	Walmart	\$225.49



ISANTI COMMUNITY SCHOOLS  
Questionable Credit Card Transactions  
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**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
4925	9/7/2023	9/11/2023	MCDONALD'S F14150 NORTH SIOUX C SD	McDonald's	\$289.46
9650	9/7/2023	9/11/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$32.72
9650	9/8/2023	9/12/2023	GAS ISLAND II GRAND ISLAND NE	Gas Island	\$70.00
9650	9/8/2023	9/12/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$58.38
4925	9/8/2023	9/12/2023	RAISING CANES 0660 GRAND ISLAND NE	Raising Cane's	\$136.88
9650	9/8/2023	9/12/2023	RAISING CANES 0660 GRAND ISLAND NE	Raising Cane's	\$135.11
9650	9/11/2023	9/13/2023	CENEX CUBBY S 09890096 NELIGH NE	Cenex	\$43.13
4573	9/11/2023	9/14/2023	SANTEE SIOUX NATION GROCE SANTEE NE	Santee Sioux Nation Grocery Store	\$2.39
4573	9/11/2023	9/14/2023	SANTEE SIOUX NATION GROCE SANTEE NE	Santee Sioux Nation Grocery Store	\$6.49
4925	9/12/2023	9/14/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$366.31
4615	9/12/2023	9/15/2023	PIZZA RANCH - YANKTON YANKTON SD	Pizza Ranch	\$70.00
8715	9/15/2023	9/19/2023	VALENTINOS - 26 - MOTO 402-553-8281 NE	Valentino's	\$38.87
8715	9/16/2023	9/19/2023	HOLIDAY INN EXPRESS & SU 7128470777 IA	Holiday Inn Express & Suites	\$193.69
8715	9/16/2023	9/19/2023	HOLIDAY INN EXPRESS & SU 7128470777 IA	Holiday Inn Express & Suites	\$193.69
8715	9/16/2023	9/19/2023	MDW HOME RUN INN 6901145 CHICAGO IL	Home Run Inn	\$44.84
9650	9/16/2023	9/19/2023	MCDONALD'S F14150 NORTH SIOUX C SD	McDonald's	\$232.33
9650	9/16/2023	9/19/2023	OLIVE GARDEN ZK 0021711 SIOUX CITY IA	Olive Garden	\$461.00
9650	9/18/2023	9/20/2023	MCDONALD'S F12787 AURORA NE	McDonald's	\$70.83
9650	9/18/2023	9/20/2023	MCDONALD'S F12787 AURORA NE	McDonald's	\$141.15
8715	9/18/2023	9/21/2023	TST* Mi Vida Washington DC	Mi Vida	\$128.16
8715	9/18/2023	9/21/2023	WENDY'S 12921 WASHINGTON DC	Wendy's	\$25.72
8715	9/20/2023	9/25/2023	CASEYS #3085 AURORA NE	Casey's	\$100.00
4925	9/21/2023	9/26/2023	RAISING CANES 0660 GRAND ISLAND NE	Raising Cane's	\$57.95
9650	9/21/2023	9/25/2023	TA EXPRESS VERMILLION BURBANK SD	TA Express	\$296.64
4925	9/22/2023	9/26/2023	CASEYS #2378 NELIGH NE	Casey's	\$145.71
4925	9/22/2023	9/26/2023	CASEYS #2378 NELIGH NE	Casey's	\$235.23
4573	9/22/2023	9/26/2023	HILTON HOTELS OMAHA NE	Hilton Hotels	\$306.04
4573	9/22/2023	9/26/2023	HILTON HOTELS OMAHA NE	Hilton Hotels	\$306.04
4573	9/22/2023	9/26/2023	HILTON HOTELS OMAHA NE	Hilton Hotels	\$328.04
9650	9/22/2023	9/25/2023	Subway 53663 Burbank SD	Subway	\$71.16
8715	9/25/2023	9/27/2023	MEXICO VIEJO RESTAURAN YANKTON SD	Mexico Viejo	\$53.10
8715	9/25/2023	9/27/2023	WAL-MART #1483 YANKTON SD	Walmart	\$97.34
9650	9/26/2023	9/28/2023	MCDONALD'S F14150 NORTH SIOUX C SD	McDonald's	\$12.74
9650	9/26/2023	9/28/2023	MCDONALD'S F14150 NORTH SIOUX C SD	McDonald's	\$163.62
4925	9/28/2023	10/2/2023	CULVERS RAPID CITY WEST RAPID CITY SD	Culver's	\$55.43
2201	9/28/2023	10/3/2023	GOLD BISON GRILL 605-3484000 SD	Gold Bison Grill	\$49.33
4925	9/28/2023	10/2/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$40.21
4925	9/28/2023	10/2/2023	LOVE'S #0602 OUTSIDE BOX ELDER SD	Love's Travel Stop	\$90.17
4925	9/28/2023	10/2/2023	MCDONALD'S F10942 WINNER SD	McDonald's	\$51.13
9650	9/28/2023	10/3/2023	OLIVE GARDEN 0021664 RAPID CITY SD	Olive Garden	\$585.00
9650	9/28/2023	10/3/2023	QUIZNOS #3623 MITCHELL SD	Quiznos	\$236.22



ISANTI COMMUNITY SCHOOLS  
Questionable Credit Card Transactions  
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**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
2201	9/28/2023	10/3/2023	SHELL OIL10014594013 MITCHELL SD	Shell Oil	\$37.89
2201	9/28/2023	10/3/2023	YESWAY 1178 KADOKA SD	Yesway	\$18.34
2201	9/29/2023	10/3/2023	BIG D #42 RAPID CITY SD	Big D Oil	\$67.00
9650	9/29/2023	10/3/2023	BUFFALO WILD WINGS 3500 RAPID CITY SD	Buffalo Wild Wings	\$700.00
4925	9/29/2023	10/3/2023	MCDONALD'S F886 RAPID CITY SD	McDonald's	\$5.55
4925	9/29/2023	10/3/2023	MCDONALD'S F886 RAPID CITY SD	McDonald's	\$34.01
4615	9/29/2023	10/3/2023	Subway 11102 YANKTON SD	Subway	\$804.96
9650	9/29/2023	10/3/2023	WAL-MART #1604 RAPID CITY SD	Walmart	\$60.86
9650	9/29/2023	10/3/2023	WM SUPERCENTER #1604 RAPID CITY SD	Walmart	\$113.30
9650	9/30/2023	10/3/2023	BIG D #22 RAPID CITY SD	Big D Oil	\$43.06
9650	9/30/2023	10/3/2023	BIG D #22 RAPID CITY SD	Big D Oil	\$175.00
2201	9/30/2023	10/3/2023	GOLD BISON GRILL 605-3484000 SD	Gold Bison Grill	\$21.36
4925	9/30/2023	10/3/2023	OLIVE GARDEN ZK 0021664 RAPID CITY SD	Olive Garden	\$81.99
4925	9/30/2023	10/3/2023	OUTBACK STEAKHOUSE - 4 RAPID CITY SD	Outback Steakhouse	\$146.77
4925	9/30/2023	10/3/2023	PHILLIPS 66 - CORNER PANT RAPID CITY SD	Phillips 66	\$48.64
9650	9/30/2023	10/3/2023	PIZZA HUT 002777 RAPID CITY SD	Pizza Hut	\$263.11
2201	9/30/2023	10/3/2023	SHELL OIL10014594013 MITCHELL SD	Shell Oil	\$59.00
4925	10/1/2023	10/3/2023	CONOCO - WALL AUTO LIVERY WALL SD	Conoco	\$46.71
9650	10/1/2023	10/3/2023	CONOCO - FLYING J TRAVEL RAPID CITY SD	Conoco	\$291.24
4925	10/1/2023	10/3/2023	CULVERS RAPID CITY WEST RAPID CITY SD	Culver's	\$50.78
9650	10/1/2023	10/3/2023	230 HARDEES MITCHELL MITCHELL SD	Hardee's	\$241.80
4925	10/1/2023	10/3/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$75.74
4925	10/2/2023	10/4/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$153.63
4573	10/3/2023	10/5/2023	CULVERS OF YANKTON YANKTON SD	Culver's	\$10.60
4573	10/3/2023	10/6/2023	PIZZA HUT 002791 YANKTON SD	Pizza Hut	\$44.34
9650	10/3/2023	10/6/2023	STINGERS LLC 09899725 BLOOMFIELD NE	Stingers	\$115.03
2201	10/4/2023	10/6/2023	PILOT_00599 MURDO SD	Pilot Travel Center	\$63.06
9650	10/5/2023	10/6/2023	AIRBNB HMNHMB5XFX AIRBNB.COM CA	Airbnb	\$675.50
2201	10/5/2023	10/10/2023	CORNER PANTRY #5 RAPID CITY SD	Corner Pantry	\$37.86
4615	10/5/2023	10/11/2023	RUSHMORE PLAZA HOLIDAY I 6053484000 SD	Holiday Inn Express & Suites	\$4,000.00
9223	10/5/2023	10/11/2023	RUSHMORE PLAZA HOLIDAY I 6053484000 SD	Holiday Inn Express & Suites	\$3,000.00
4925	10/5/2023	10/10/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$78.26
4573	10/6/2023	10/11/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$30.00
9223	10/6/2023	10/11/2023	RUSHMORE PLAZA HOLIDAY I 6053484000 SD	Holiday Inn Express & Suites	\$2,629.82
8715	10/6/2023	10/11/2023	MISTY'S (DOWNTOWN) LINCOLN NE	Misty's Steakhouse	\$394.28
4573	10/6/2023	10/11/2023	PONY EXPRESS ROSALIE ROSALIE NE	Pony Express	\$19.00
1235	10/6/2023	10/11/2023	SPEEDWAY 04706 CHAMBERLAIN SD	Speedway	\$53.01
4573	10/7/2023	10/11/2023	TST* Blue Orchid Thai Res Lincoln NE	Blue Orchid Thai Restaurant	\$30.48
8715	10/7/2023	10/11/2023	LINCOLN EMBASSY SUITES 402-4741111 NE	Embassy Suites	\$347.70
8715	10/7/2023	10/11/2023	LINCOLN EMBASSY SUITES 402-4741111 NE	Embassy Suites	\$347.70
4573	10/7/2023	10/11/2023	HY-VEE F&F NORFOLK 5460 NORFOLK NE	Hy-Vee	\$30.00

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**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
4573	10/7/2023	10/11/2023	HY-VEE NORFOLK 1460 NORFOLK NE	Hy-Vee	\$31.10
4573	10/7/2023	10/11/2023	WM SUPERCENTER #2432 LINCOLN NE	Walmart	\$61.12
1235	10/7/2023	10/11/2023	YESWAY 172 BOX ELDER SD	Yesway	\$60.01
2201	10/8/2023	10/11/2023	CASEYS #1164 PARKSTON SD	Casey's	\$60.01
4573	10/8/2023	10/11/2023	CASEYS #3820 LA VISTA NE	Casey's	\$24.00
4573	10/8/2023	10/11/2023	LINCOLN EMBASSY SUITES LINCOLN NE	Embassy Suites	\$648.71
4615	10/8/2023	10/11/2023	RUSHMORE PLAZA HOLIDAY I 6053484000 SD	Holiday Inn Express & Suites	\$986.35
4615	10/8/2023	10/11/2023	RUSHMORE PLAZA HOLIDAY I 6053484000 SD	Holiday Inn Express & Suites	\$986.35
4615	10/8/2023	10/11/2023	RUSHMORE PLAZA HOLIDAY I 6053484000 SD	Holiday Inn Express & Suites	\$986.35
4615	10/8/2023	10/11/2023	RUSHMORE PLAZA HOLIDAY I 6053484000 SD	Holiday Inn Express & Suites	\$986.35
4615	10/8/2023	10/11/2023	RUSHMORE PLAZA HOLIDAY I 6053484000 SD	Holiday Inn Express & Suites	\$986.35
2201	10/8/2023	10/11/2023	HOLIDAY STATIONS 0449 RAPID CITY SD	Holiday Stationstores	\$21.00
4573	10/8/2023	10/11/2023	LAMESA_3 PAPILLION NE	La Mesa	\$39.67
4573	10/8/2023	10/11/2023	NATURAL GROCERS LC LINCOLN NE	Natural Grocers	\$44.82
1235	10/8/2023	10/11/2023	SHELL OIL10015067019 OACOMA SD	Shell Oil	\$40.00
4573	10/9/2023	10/12/2023	CASEYS #3525 VERMILLION SD	Casey's	\$25.00
4573	10/9/2023	10/12/2023	CASEYS #3525 VERMILLION SD	Casey's	\$30.00
4573	10/9/2023	10/11/2023	SCOOTER'S COFFEE #106 SIOUX CITY IA	Scooter's Coffee	\$4.23
9650	10/10/2023	10/12/2023	DOMINO'S 1821-218-498-2568 SD	Domino's	\$311.34
4573	10/11/2023	10/13/2023	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$58.22
4573	10/12/2023	10/16/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$183.07
8715	10/12/2023	10/16/2023	WAL-MART #1483 YANKTON SD	Walmart	\$205.99
9650	10/13/2023	10/17/2023	TST* Blazin Wings N More Grand Island NE	Blazin Wings N More	\$305.09
9650	10/13/2023	10/17/2023	CASEYS #0043 ALBION NE	Casey's	\$110.59
9650	10/13/2023	10/17/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$30.00
4925	10/16/2023	10/18/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$108.58
4573	10/17/2023	10/19/2023	CULVERS OF YANKTON YANKTON SD	Culver's	\$17.67
4573	10/17/2023	10/20/2023	PIZZA HUT 002791 YANKTON SD	Pizza Hut	\$118.12
4925	10/17/2023	10/18/2023	Subway 14431 Neligh NE	Subway	\$174.01
4573	10/18/2023	10/20/2023	BUFFALO WILD WNGS 0160 SIOUX CITY IA	Buffalo Wild Wings	\$79.47
9650	10/19/2023	10/24/2023	CASEYS #2378 NELIGH NE	Casey's	\$71.89
4615	10/19/2023	10/24/2023	PIZZA RANCH - YANKTON YANKTON SD	Pizza Ranch	\$174.42
9650	10/19/2023	10/24/2023	RAISING CANES 0662 KEARNEY NE	Raising Cane's	\$56.68
9650	10/20/2023	10/24/2023	CASEYS #3997 KEARNEY NE	Casey's	\$6.08
9650	10/20/2023	10/24/2023	CASEYS #1804 CENTRAL CITY NE	Casey's	\$14.55
9650	10/20/2023	10/24/2023	CASEYS #3997 KEARNEY NE	Casey's	\$44.48
9650	10/20/2023	10/24/2023	FREDDY'S 52-0003 KEARNEY NE	Freddy's	\$51.32
9650	10/20/2023	10/24/2023	MCDONALD'S F7897 KEARNEY NE	McDonald's	\$24.27
9223	10/21/2023	10/24/2023	ALON DK #51719 ALBUQUERQUE NM	Alon	\$32.87
9223	10/22/2023	10/25/2023	HOTEL CHACO ALBUQUERQUE NM	Hotel Chaco	\$188.35
8715	10/23/2023	10/25/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$30.50

ISANTI COMMUNITY SCHOOLS  
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Exhibit A

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
4573	10/23/2023	10/25/2023	LEWIS AND CLARK MINI MAR CROFTON NE	Lewis and Clark Mini Mart	\$83.91
4573	10/23/2023	10/25/2023	MEXICO VIEJO RESTAURAN YANKTON SD	Mexico Viejo	\$250.00
8715	10/23/2023	10/25/2023	TARGET 00018002 SIOUX CITY IA	Target	\$288.75
4615	10/24/2023	10/26/2023	Subway 11102 Yankton SD	Subway	\$84.37
8715	10/25/2023	10/27/2023	WM SUPERCENTER #1483 YANKTON SD	Walmart	\$58.28
9223	10/27/2023	10/31/2023	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$85.15
8715	10/31/2023	11/2/2023	EL PATRON MEXICAN REST SCHUYLER NE	El Patron	\$72.54
4615	11/3/2023	11/7/2023	BUFFALO WILD WINGS 0160 SIOUX CITY IA	Buffalo Wild Wings	\$73.61
4615	11/9/2023	11/14/2023	ARBYS 7664 YANKTON SD	Arby's	\$22.16
0352	11/9/2023	11/13/2023	KING BUFFET MONGOLIAN GRILL YANKTON SD	King Buffet Mongolian Grill	\$45.00
4615	11/9/2023	11/13/2023	MCDONALD'S F12100 MITCHELL SD	McDonald's	\$44.45
0352	11/9/2023	11/13/2023	WM SUPERCENTER #1483 YANKTON SD	Walmart	\$20.00
0352	11/9/2023	11/13/2023	WM SUPERCENTER #1483 YANKTON SD	Walmart	\$580.00
4573	11/10/2023	11/14/2023	SAMS CLUB #6432 SIOUX CITY IA	Sam's Club	\$369.96
9650	11/14/2023	11/16/2023	KING BUFFET MONGOLIAN GRI YANKTON SD	King Buffet Mongolian Grill	\$78.04
9650	11/14/2023	11/16/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$60.00
0352	11/14/2023	11/17/2023	RAISING CANES 0663 NORFOLK NE	Raising Cane's	\$109.93
8715	11/15/2023	11/20/2023	MSPUB_1 OMAHA NE	M's Pub	\$196.76
9650	11/16/2023	11/20/2023	MCDONALD'S F7064 SOUTH SIOUX C NE	McDonald's	\$159.13
8715	11/17/2023	11/21/2023	TST* DJS DUGOUT DOWNTOWN OMAHA NE	DJ's Dugout	\$52.68
4615	11/17/2023	11/21/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$30.00
4615	11/17/2023	11/21/2023	TARGET 00018002 SIOUX CITY IA	Target	\$304.62
8715	11/17/2023	11/21/2023	TEXAS ROADHOUSE #2334 COUNCIL BLUFF IA	Texas Roadhouse	\$231.27
8715	11/18/2023	11/21/2023	HILTON HOTELS 402-9983400 NE	Hilton Hotels	\$430.86
8715	11/18/2023	11/21/2023	HILTON HOTELS 402-9983400 NE	Hilton Hotels	\$646.29
8715	11/18/2023	11/21/2023	HILTON HOTELS 402-9983400 NE	Hilton Hotels	\$668.29
4573	11/21/2023	11/27/2023	CHICK-FIL-A #04566 SIOUX FALLS SD	Chick-Fil-A	\$22.23
4573	11/21/2023	11/24/2023	CHIPOTLE 3553 SIOUX FALLS SD	Chipotle	\$54.99
4925	11/22/2023	11/28/2023	EL TAPATIO FAMILY MEXICAN YANKTON SD	El Tapatio	\$200.00
4925	11/22/2023	11/27/2023	FEATHER HILL EXPRESS NIOBRARA NE	Feather Hill Express	\$45.17
4925	11/22/2023	11/27/2023	WAL-MART #1483 YANKTON SD	Walmart	\$827.97
9223	11/27/2023	11/29/2023	CHIPOTLE 3416 OMAHA NE	Chipotle	\$22.53
9223	11/27/2023	11/30/2023	DAVES HOT CHICKEN 1131 OMAHA NE	Dave's Hot Chicken	\$96.42
0352	11/29/2023	12/4/2023	FAMOUS DAVE'S #3060 SIOUX CITY IA	Famous Dave's	\$743.82
9650	12/1/2023	12/5/2023	MCDONALD'S F7064 SOUTH SIOUX C NE	McDonald's	\$116.93
9650	12/1/2023	12/5/2023	MCDONALD'S F7064 SOUTH SIOUX C NE	McDonald's	\$286.43
4573	12/5/2023	12/8/2023	GRIND HOUSE 46 WAGNER SD	Grind House 46	\$53.53
4573	12/5/2023	12/8/2023	PIZZA RANCH - MITCHELL MITCHELL SD	Pizza Ranch	\$112.00
4573	12/5/2023	12/8/2023	SHELL OIL10014594013 MITCHELL SD	Shell Oil	\$35.37
8715	12/5/2023	12/7/2023	CKE*SPORTSMENS BAR AND TW NIOBRARA NE	Sportsmen's Bar	\$494.27
8715	12/6/2023	12/8/2023	CKE*SPORTSMENS BAR AND TW NIOBRARA NE	Sportsmen's Bar	\$106.00

ISANTI COMMUNITY SCHOOLS  
Questionable Credit Card Transactions  
January 1, 2023, through February 29, 2024

**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
0352	12/7/2023	12/11/2023	WM SUPERCENTER #1483 YANKTON SD	Walmart	\$250.00
8715	12/7/2023	12/11/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$79.45
4615	12/7/2023	12/11/2023	WM SUPERCENTER #3734 VERMILLION SD	Walmart	\$258.99
9650	12/9/2023	12/12/2023	CULVERS OF EMPIRE MALL SIOUX FALLS SD	Culver's	\$167.16
9650	12/9/2023	12/12/2023	JACKYS SIOUX FALLS SD	Jacky's	\$23.04
9650	12/9/2023	12/12/2023	Subway 53663 Burbank SD	Subway	\$24.25
9650	12/9/2023	12/12/2023	Subway 53663 Burbank SD	Subway	\$59.84
9650	12/9/2023	12/12/2023	TA EXPRESS VERMILLION BURBANK SD	TA Express	\$329.61
9650	12/9/2023	12/13/2023	TACO JOHNS 9482 SIOUX FALLS SD	Taco John's	\$74.74
9650	12/10/2023	12/12/2023	CHARLEYS PHILLY STEAKS 68 SIOUX FALLS SD	Charleys Philly Steaks	\$17.48
9650	12/10/2023	12/12/2023	China Pantry Empire Sioux Falls SD	China Pantry	\$165.70
4925	12/12/2023	12/14/2023	MCDONALD'S F11321 CHAMBERLAIN SD	McDonald's	\$516.43
4925	12/12/2023	12/15/2023	PIZZA HUT 002777 605-342-1542 SD	Pizza Hut	\$437.42
8715	12/13/2023	12/15/2023	WM SUPERCENTER #1483 YANKTON SD	Walmart	\$420.99
4925	12/13/2023	12/15/2023	CHINA PANTRY RAPID CITY SD	China Pantry	\$12.95
4925	12/13/2023	12/15/2023	CHINA PANTRY RAPID CITY SD	China Pantry	\$243.07
4925	12/13/2023	12/15/2023	DAIRY QUEEN #13108 RAPID CITY SD	Dairy Queen	\$22.17
4925	12/13/2023	12/15/2023	DAIRY QUEEN #13108 RAPID CITY SD	Dairy Queen	\$60.83
4925	12/13/2023	12/18/2023	NEW ASIAN EXPRESS RAPID CITY SD	New Asian Express	\$39.09
4925	12/13/2023	12/18/2023	NEW ASIAN EXPRESS RAPID CITY SD	New Asian Express	\$43.37
4925	12/13/2023	12/15/2023	Pizza and More Uptown Ellsworth Air SD	Pizza and More	\$7.77
4925	12/13/2023	12/18/2023	PRETZEL PLACE RAPID CITY SD	Pretzel Place	\$51.51
4925	12/13/2023	12/15/2023	TAQUERIA LOS DOS HERMANO RAPID CITY SD	Taqueria Los Dos Hermano	\$65.02
8715	12/13/2023	12/15/2023	WAL-MART #1483 YANKTON SD	Walmart	\$617.85
4925	12/14/2023	12/18/2023	BUFFALO WILD WNGS 3500 RAPID CITY SD	Buffalo Wild Wings	\$1,476.44
4925	12/14/2023	12/19/2023	LITTLE CAESERS 3577-0001 RAPID CITY SD	Little Caesars	\$364.54
2201	12/14/2023	12/18/2023	PILOT_00931 RAPID CITY SD	Pilot Travel Center	\$214.38
2201	12/14/2023	12/18/2023	SONIC DRIVE IN #6654 RAPID CITY SD	Sonic	\$12.88
2201	12/14/2023	12/18/2023	SONIC DRIVE IN #6654 RAPID CITY SD	Sonic	\$31.11
4925	12/15/2023	12/19/2023	CHINA PANTRY RAPID CITY SD	China Pantry	\$40.66
4925	12/15/2023	12/19/2023	CHINA PANTRY RAPID CITY SD	China Pantry	\$43.79
4925	12/15/2023	12/19/2023	DAIRY QUEEN #13108 RAPID CITY SD	Dairy Queen	\$66.84
1235	12/15/2023	12/19/2023	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$65.89
4925	12/15/2023	12/19/2023	NEW ASIAN EXPRESS RAPID CITY SD	New Asian Express	\$30.27
4925	12/15/2023	12/19/2023	NEW ASIAN EXPRESS RAPID CITY SD	New Asian Express	\$32.06
4925	12/15/2023	12/19/2023	Pizza and More Uptown Ellsworth Air SD	Pizza and More	\$132.27
4925	12/15/2023	12/19/2023	TAQUERIA LOS DOS HERMANO RAPID CITY SD	Taqueria Los Dos Hermano	\$147.00
4925	12/16/2023	12/19/2023	GOLDEN CORRAL 778 RAPID CITY SD	Golden Corral	\$521.81
4925	12/16/2023	12/19/2023	OLIVE GARDEN 0021664 RAPID CITY SD	Olive Garden	\$660.51
2201	12/16/2023	12/19/2023	PILOT_00931 RAPID CITY SD	Pilot Travel Center	\$61.07
4925	12/16/2023	12/19/2023	WM SUPERCENTER #1604 RAPID CITY SD	Walmart	\$24.56

ISANTI COMMUNITY SCHOOLS  
Questionable Credit Card Transactions  
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**Exhibit A**

Last 4 #s of Card	Transaction Date	Post Date	Description	Vendor	Amount
4925	12/16/2023	12/19/2023	YESWAY 1188 RAPID CITY SD	Yesway	\$21.37
4925	12/16/2023	12/19/2023	YESWAY 1188 RAPID CITY SD	Yesway	\$104.58
2201	12/17/2023	12/19/2023	CONOCO - FLYING J TRAVEL RAPID CITY SD	Conoco	\$17.37
4925	12/17/2023	12/19/2023	DOMINO'S 1840 307-587-4781 SD	Domino's	\$664.12
4925	12/17/2023	12/19/2023	LOVE'S #0816 INSIDE KIMBALL SD	Love's Travel Stop	\$417.57
4925	12/28/2023	1/3/2024	NORFOLK PIZZA RANCH NORFOLK NE	Pizza Ranch	\$413.76
4925	12/28/2023	1/3/2024	RAISING CANES 0663 NORFOLK NE	Raising Cane's	\$318.99
9650	12/29/2023	1/3/2024	MCDONALD'S F2734 NORFOLK NE	McDonald's	\$221.93
4925	12/29/2023	1/3/2024	PRETZLEMAKER - NORFOLK NORFOLK NE	Pretzlemaker's	\$164.68
4925	12/30/2023	1/3/2024	Subway 6943 Norfolk NE	Subway	\$133.57
2201	1/2/2024	1/4/2024	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$163.13
2201	1/2/2024	1/4/2024	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$186.27
8715	1/5/2024	1/9/2024	DAIRY QUEEN #15493 COLUMBUS NE	Dairy Queen	\$11.01
8715	1/9/2024	1/11/2024	NIOBRARA TRADING POST NIOBRARA NE	Niobrara Trading Post	\$72.30
8715	1/9/2024	1/11/2024	CKE*SPORTSMENS BAR AND TW NIOBRARA NE	Sportsmen's Bar	\$70.56
4925	1/16/2024	1/22/2024	CASEYS #1816 O'NEILL NE	Casey's	\$37.00
9650	1/16/2024	1/18/2024	MCDONALD'S F8069 O'NEILL NE	McDonald's	\$401.92
4925	1/23/2024	1/29/2024	CASEYS #2384 WAGNER SD	Casey's	\$401.59
8715	1/27/2024	1/30/2024	SAMS CLUB #8165 SIOUX FALLS SD	Sam's Club	\$120.73
9650	1/28/2024	1/30/2024	Subway 12996 O'Neill NE	Subway	\$584.21
4925	1/30/2024	2/2/2024	CASEYS #2378 NELIGH NE	Casey's	\$7.12
4925	1/30/2024	2/2/2024	CASEYS #2378 NELIGH NE	Casey's	\$289.55
4615	1/30/2024	2/1/2024	SQ *CHAPARRO'S TACOS YANKTON SD	Chapparro's Tacos	\$112.18
9223	2/6/2024	2/9/2024	CASEYS #3649 TYNDALL SD	Casey's	\$267.43
4615	2/6/2024	2/9/2024	PIZZA HUT 040914 YANKTON SD	Pizza Hut	\$121.84
8715	2/6/2024	2/8/2024	WAL-MART #1483 YANKTON SD	Walmart	\$197.10
4615	2/7/2024	2/9/2024	PILOT 594 SIOUX CITY IA	Pilot Travel Center	\$27.56
4615	2/7/2024	2/12/2024	Twisted Fork Omaha NE	Twisted Fork	\$173.43
4573	2/7/2024	2/9/2024	VALLEY PUMP WAGNER SD	Valley Pump & Casino	\$214.12
4615	2/7/2024	2/9/2024	SQ *Z MART 1 Ponca NE	Z Mart	\$9.76
9650	2/8/2024	2/13/2024	BP#6611677COFFEE CUP VER BURBANK SD	Coffee Cup	\$358.32
9650	2/10/2024	2/13/2024	CULVERS OF MITCHELL MITCHELL SD	Culver's	\$301.89
9650	2/11/2024	2/13/2024	LOVE'S #0816 INSIDE KIMBALL SD	Love's Travel Stop	\$322.26
4615	2/11/2024	2/13/2024	WAL-MART #1483 YANKTON SD	Walmart	\$377.84
4615	2/11/2024	2/13/2024	WAL-MART #1483 YANKTON SD	Walmart	\$1,015.52
2201	2/12/2024	2/14/2024	LOVE'S #0680 INSIDE NORFOLK NE	Love's Travel Stop	\$30.00
9650	2/13/2024	2/20/2024	CASEYS #1160 PLAINVIEW NE	Casey's	\$124.29
9650	2/13/2024	2/15/2024	LAKEVIEW NIOBRARA NE	Lakeview Resort Campgrounds	\$15.20
1064	2/16/2024	2/21/2024	59 EXPRESS CREIGHTON NE	Express	\$226.08
1064	2/20/2024	2/23/2024	TACO JOHNS 9919 ONEILL NE	Taco John's	\$390.73
<b>Totals</b>				<b>532</b>	<b>\$102,628.50</b>