

NOLTE, CORNMAN & JOHNSON P.C.
Certified Public Accountants
(a professional corporation)
117 West 3rd Street North, Newton, Iowa 50208-3040
Telephone (641) 792-1910

NEWS RELEASE

FOR RELEASE September 20, 2010 at 6:00 PM

Nolte, Cornman and Johnson, P.C. today released a report on a special investigation of the Interstate 35 Community School District. The report covers the period of August 1, 2008 through March 31, 2010. The special investigation was requested by officials of the Interstate 35 Community School District as a result of concerns regarding improper credit card purchases and unauthorized checks written from the General Fund.

The special investigation identified \$14,765.72 of improper purchases by Elisa Carlson, Accounts Payable clerk. The improper charges include \$8,872.61 on the District's Wal-Mart credit card, \$5,835.21 on the District's First Bankcard credit card, and \$57.90 on the District's Amazon.com account.

The special investigation reported that the District's control procedures provided Ms. Carlson the opportunity to use the District's credit cards to make unauthorized purchases as well as receive and generate the payments on the credit card accounts.

Copies of the report have been filed with the Madison County Attorney's Office and the Office of Auditor of State.

**REPORT ON SPECIAL INVESTIGATION
OF THE
INTERSTATE 35 COMMUNITY SCHOOL DISTRICT
FOR THE PERIOD
AUGUST 1, 2008 THROUGH MARCH 31, 2010**

NOLTE, CORNMAN & JOHNSON P.C.
Certified Public Accountants
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the
Interstate 35 Community School District

As a result of the alleged improprieties regarding the District's credit cards and certain disbursements, we conducted a special investigation of the Interstate 35 Community School District. We have applied certain tests and procedures to selected financial transactions of the District for the period of August 1, 2008 through March 31, 2010. Based on discussions with District personnel and a review of relevant information, we performed the following procedures.

- 1) Evaluate internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- 2) Review disbursements from the District's General Fund checking accounts to identify any unusual activity and any disbursements not linked to a purchase order.
- 3) Review bank statements to identify any unusual activity.
- 4) Audit credit card statement charges to determine if they are for appropriate purposes, are properly supported and are approved.
- 5) Examine available documentation for selected disbursements to determine if they are for appropriate purposes, are properly supported and are approved.
- 6) Interview District officials and staff to identify any receipts turned in for deposit, which are not subsequently deposited.
- 7) Test deposits of gate receipts for athletic events to determine if they are properly deposited into the bank and recorded in the books.
- 8) Review specific vendor files for appropriate expenditures.

These procedures identified \$14,765.72 of improper and questionable disbursements for the time period of August 1, 2008 through March 31, 2010. We were unable to determine whether any money may have been undeposited from gate receipt collections because inadequate internal controls were in place. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Interstate 35 Community School District, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Madison County Attorney's Office and the State of Iowa Auditor's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Interstate 35 Community School District during the course of our investigation.


NOLTE, CORNMAN & JOHNSON, P.C.

September 14, 2010

Investigative Summary

Background Information

Elisa Carlson had worked for the Interstate 35 Community School District for sixteen years. Ms. Carlson transferred into the District office August 1, 2008. She assumed the position of accounts payable clerk. Duties of this position include the following: date stamping the bills, matching them with the purchase orders, processing checks, and printing a list of bills for the Board meeting. Ms. Carlson also typed purchase orders for approval and was able to access the School District credit cards to sign them out to individuals.

The District required one person to work the gate admissions. Therefore, the individual had access to the tickets as well as the cash collected. These controls would allow for a gate worker to collect the admission fee without giving a ticket to the attendee. The reconciliation would appear to work if the cash was removed and the roll tickets were adjusted as well. After the event the ticket taker would perform the pre-numbered ticket reconciliation and prepare the cash deposit. Ms. Carlson has been the ticket taker at many of the District athletic events over the sixteen years she was employed by the District.

Lori Jordan, superintendent secretary, is responsible for handling the Student Activity and Nutrition Funds. Ms. Jordan was also responsible for opening the mail until she went on leave for a planned surgery. She was to be gone for six weeks. Ms. Jordan left on December 17, 2008 at which time Ms. Carlson began to open the mail giving her access to the Districts credit card statements. Ms. Jordan returned to work on January 23, 2009. Ms. Carlson however, continued to open the mail.

Ms. Jordan was responsible for paying the Activity bills. This included any purchases made using the School District's Wal-Mart and First Bankcard credit cards. Ms. Jordan would ask for the Wal-Mart and First Bankcard credit card statements when she was paying the Activity Fund bills to cross reference the receipts to the statement. Ms. Carlson would just tell her that the statement had not yet come in. Ms. Jordan would pay the bills using the receipts and purchase orders that she had to support the payment. The supported charges were sufficient to cover the required payments on the credit card. In January 2010 Ms. Jordan asked repeatedly for the First Bankcard statement.

During the week of March 15, 2010, Ms. Carlson was gone for medical reasons. Before she left she put a copy of what was supposed to be the current statement for the Wal-Mart credit card in Ms. Jordan's box. It was a photo copy that appeared to be altered. See appendix 2 for a copy of this statement. There was a specific purchase that Ms. Jordan was looking for that was not on this statement that should have been. Upon further investigation she realized several items were blacked out on the statement. The total of the individual purchases do not equal the total purchases listed under the Charges Summary on the credit card statement. Also the current finance charge is listed in two places on the statement. One place says \$0 and the other says \$42.63. Ms. Jordan began looking into the charges on the statement and found that several of the charges did not have a purchase order. There was also a large payment that was not typical of the District's payments on the credit card. Upon further review this check was written from the District's buildings and ground account. Several other checks were found written to Wal-Mart and First Bankcard from this account in January 2010. None of these checks were presented to the Board for approval.

The Interstate 35 Community School issued all of its business credit cards in the name of Lisa Brown, who was the school's business manager. The District has a procedure in place for checking out credit cards. A log which includes the name of the person who takes the credit cards, the date, and the purchase order number is kept with each of the District's credit cards. Ms. Carlson did not sign out these credit cards on many of the days these cards were used by her, which is documented by the dates used compared to the sign out sheets.

Detailed Findings

These procedures identified \$14,765.72 of improper and unsupported disbursements for the time period of August 1, 2008 and March 31, 2010. We were unable to determine whether additional funds had not been deposited from gate collections during this time period due to inadequate internal controls. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

We audited the Wal-Mart credit card statements for the time period of August 1, 2008 through March 31, 2010. The District's process had been to tie the credit card statement purchases to the purchase order in which they were authorized. Duplicate credit card statements were obtained from Wal-Mart because the District was unable to locate the original statements. Subsequent to receiving the duplicate statements, the purchases were tied to its appropriate purchase order. All purchases that did not have a purchase order are considered inappropriate and are included in **Exhibit A**. We have obtained signatures from Wal-Mart for the purchases in question. Various items were purchased from grocery items to electronics. See **Table 1** for a detailed list of all improper charges made by Ms. Carlson.

			Table 1		
Date	Purchase	Amount	Date	Purchase	Amount
12/3/2008	Clothing	\$ 95.63	9/20/2009	Grocery/Shopping Card	87.49
12/7/2008	Clothing	91.22	9/24/2009	Candy/Computer Equip	68.70
12/7/2008	Return of Clothing	(96.54)	9/28/2009	Grocery items	80.02
12/11/2008	Coffee pot/Candy	28.97	10/1/2009	Gas Grill and Cover/Misc	184.58
12/24/2008	Merchandise/Consumables	213.99	10/8/2009	Miscellaneous	39.80
12/24/2008	Groceries/Itrip Auto for IPOD	198.37	10/15/2009	Grocery/Candy	61.71
12/26/2008	Pro Val Bundle 09	316.94	10/15/2009	Grocery items	75.53
12/29/2008	Merchandise/Consumables	198.23	10/22/2009	Sny Blk, Office SSN, 2 G Card	278.72
1/17/2009	Merchandise/Consumables	224.25	10/25/2009	Merchandise/Consumables	97.71
4/9/2009	Merchandise/Consumables	162.76	11/19/2009	Merchandise/Consumables	273.45
4/10/2009	Grocery items	131.43	11/26/2009	Movies/Norton Antivirus	66.65
5/11/2009	Grocery items	132.68	11/27/2009	Ombre Grey Q	41.34
5/12/2009	Return of Elec Pot Red 5.5"	(8.48)	11/27/2009	Sheets/Coffe Maker/Misc	63.58
5/12/2009	Personal Hygiene/Misc	66.48	11/27/2009	Grocery Items	80.25
5/12/2009	Eye exam	102.00	12/5/2009	Christmas Lights	71.51
5/14/2009	Grocery/PG 3 PC Set Black	86.75	12/5/2009	DVD Player/CD Lens Cleaner	40.12
5/16/2009	Grocery items	137.57	12/6/2009	Movies/Sea Strg 2.5"/Decorations	168.60
5/16/2009	Grocery items	95.04	12/7/2009	Norton Antivirus 2010	42.80
5/19/2009	Grocery items	92.09	12/7/2009	Grocery/Shopping Card	190.21
5/19/2009	Merchandise/Consumables	103.96	12/14/2009	Grocery/Candy	110.61
5/23/2009	Personal/Grocery/Clothing	114.29	12/17/2009	Grocery/Lost Season 5	88.15
5/24/2009	Flowers/Coffee/Personal Hygiene	102.40	12/21/2009	Shopping Cards	150.00
5/25/2009	Merchandise/Consumables	148.15	12/24/2009	Grocery/Ladder/ JVC KDS26	202.64
6/6/2009	Merchandise/Consumables	113.94	1/21/2010	Grocery Items	83.15
6/8/2009	Clothing/Toaster/Misc	149.32	1/24/2010	Merchandise/Consumables	201.52
7/1/2009	Grocery items	146.18	1/26/2010	Merchandise/Consumables	153.73
7/1/2009	Ipod Touch 16GB	312.70	1/26/2010	Merchandise/Consumables	119.98
7/16/2009	360-GH Wridtour Bank	157.94	1/26/2010	Merchandise/Consumables	30.74
7/16/2009	Grocery items	43.10	1/26/2010	Grocery Items	57.57
8/6/2009	Grocery items	166.97	1/28/2010	Merchandise/Consumables	40.31
8/7/2009	Grocery items/Pictures	158.57	2/19/2010	Grocery items	181.29
8/8/2009	Clothing/School Supplies	123.18	2/26/2010	Grocery Items	80.59
8/13/2009	Clothing/Personal Hygiene/Groce	130.82	3/4/2010	Gift Card/Personal Hygiene	58.56
8/20/2009	Clothing/Personal Hygiene/Groce	63.99	3/7/2010	Grocery Items	35.45
9/9/2009	Grocery/Clothing/Misc	53.22	3/13/2010	Grocery Items	71.29
9/9/2009	Merchandise/Consumables	19.94	3/14/2010	Gift Cards	150.00
				Finance Charges	666.21
				Total Charges	<u>\$ 8,872.61</u>

These inappropriate purchases totaled \$8,206.40 plus the resulting finance charges of \$666.21. The District policy is to pay the entire billing to avoid finance charges. Since only supported payments were made, the credit card carried a balance generating finance fees. Copies of the signed Wal-Mart credit card receipts are included in **Appendix 1**. Although some of the receipts have Lisa Brown's name, Ms. Brown indicated she did not sign the receipt and that these were forged. Ms. Carlson had access to the statement and never questioned the charge while processing the payment.

We audited the First Bankcard Visa credit card statements for the period of August 1, 2008 through March 31, 2010. The credit card was used primarily to purchase items that would be expensed through the District's general fund. Subsequent to receiving the duplicate statements, the purchases were tied to its appropriate purchase order. Duplicate credit card statements were obtained from First Bankcard Visa because the District was unable to locate many of original statements. The statements include inappropriate purchases totaling \$5,466.41 and finance charges of \$368.80. These transactions are listed in **Table 2**.

Table 2

Date	Purchase	Amount	Date	Purchase	Amount
1/2/2009	Oral Surgeons PC	\$ 351 00	11/27/2009	Homemakers Furniture Queen mattress and box spring	\$ 316 94
1/7/2009	Ground Zero Music Inc Purchased a bass for \$582 99 This was a deposit made	295 00	12/1/2009	Homemakers Furniture	(35 94)
1/14/2009	Ground Zero Music Inc Paid balance on bass of \$287 99 Purchased bass case for \$116 59	404 58	12/5/2009	TJ Maxx #435311 Man's Best Brand transaction#6194, register 6 1 26pm	63 59
1/16/2009	RTC*DirectTV Inter Comm	104 36	12/6/2009	Marilyn's Hallmark, Altoona Merchandise	63 60
3/16/2009	SuddenLink-Central Halley Carlson account payment	257 06	12/6/2009	Gordman's Inc Holiday Figurines	15 29
5/18/2009	State Farm Insurance	373 08	12/6/2009	Gordman's Inc 3 Jr knit tops	32 51
5/25/2009	VXWRLSS-My Acct VN	200 00	12/6/2009	Gordman's Inc merchandise	27 02
6/11/2009	VXWRLSS-My Acct VN	169 13	12/6/2009	Barnes & Noble Iowa Simpy Beautiful book	31 75
10/15/2009	RTC*DirectTV Inter Comm	120 29	12/6/2009	Homemakers Furniture	129 99
10/26/2009	VXWRLSS-My Acct VN	300 00	12/18/2009	RTC*DirectTV Inter Comm	101 96
11/15/2009	RTC*DirectTV Inter Comm	142 33	12/21/2009	VZWRLSS-IRV VN	280 00
11/20/2009	Hy-Vee Floral Shop Phone order for birthday ballon bouquet for Evan Carlson	21 25	12/23/2009	First National Bank Pmt on loan for Halley Carlson	308 79
11/21/2009	Homemakers Furniture Queen bed	317 99	1/8/2010	Sam's Riverside Wheels A luminum wheel for Grand Prix	68 90
11/25/2009	VZWRLSS-IRV VN	270 00	1/25/2010	RTC*DirectTV Inter Comm	113 42
11/27/2009	First National Bank Pmt on loan for Halley Carlson	308 79	3/1/2010	First National Bank Pmt on loan for Halley Carlson	313 73
				Finance charges	368 80
					<u>\$5,835 21</u>

A copy of the January 2010 First Bankcard statement is included in **Appendix 2**. The copy of the signed receipt to Oral Surgeons PC is included in **Appendix 3**. The signed invoice for Ground Zero Music for the purchase of a bass and case is included in **Appendix 4**. The supporting documentation showing the payment to Suddenlink Cable, which was for the address of her daughter, Hailey Carlson, is included in **Appendix 5**. Ms. Carlson also made a payment to State Farm for an auto insurance policy. The documentation from State Farm is included in **Appendix 6**. The charges on the credit card for Verizon Wireless were set up as a monthly payment. Verizon Wireless provided a listing of payments on Ms. Carlson's account using the District's First Bankcard Visa which is included in **Appendix 7**. Several payments were made to DirecTV. The charges on the credit card for Direct TV were set up as a monthly payment on a customer account. Direct TV did not confirm that the payments were made on behalf of Ms. Carlson; however, Ms. Carlson had access to the statement and never questioned the charge while processing the payment to First Bankcard Visa. Information related to DirectTV is included in **Appendix 8**. The purchase from the Hy-Vee Floral Shop was for a bouquet of balloons for Evan Carlson who is Ms. Carlson's son. The invoice indicates that the purchaser is Ms. Brown, however the cell phone number listed is for Ms. Carlson and as previously indicated were for her son. They were delivered to his work address. The invoice from Hy-Vee is

included in **Appendix 9**. Ms. Carlson purchased a bed, mattress and box spring, and a nightstand from Homemakers Furniture. These items were picked up by Ms. Carlson's son, who signed for the purchase. We also have included from camera footage Ms. Carlson making the purchase. The supporting documents are included in **Appendix 10**. Several payments were made to First National Bank for a loan in the name of Hailey Carlson who is Ms. Carlson's daughter. The supporting documents from First National Bank are included in **Appendix 11**. A purchase was made at Marilyn's Hallmark. A copy of the signed receipt is included in **Appendix 12**. Several purchases were made to Gordman's department store. Two of the invoices have signatures but the third did not. According to Gordman's the purchase was below \$25.00 so no signature was required. The signed receipts are included in **Appendix 13**. A purchase was made over the phone to Sam's Riverside for a wheel for a 2000 Pontiac Grand Prix. A copy of this invoice is included in **Appendix 14**.

The unauthorized purchases on the First Bankcard Visa appear to be the result of misuse by Ms. Carlson. If purchases were not originated by Ms. Carlson, she would have questioned the purchase. Ms. Carlson's access to the credit card as well as the receiving the statements and subsequently writing the checks for payment created an opportunity to make unauthorized purchases and remain undetected.

We audited the District's Amazon.com account and found one inappropriate purchase totaling \$57.90. This transaction is detailed in **Table 3**.

Date	Purchase	Amount
4/29/2009	Perfume	<u>\$ 57.90</u>

This was charged to the District's First Bankcard Visa credit card, but is not included in the purchases made on the First Bankcard in **Table 2**. See **Appendix 15** for a detailed list of all improper purchases from the School District's Amazon.com account. There was also a charge for \$10.79 on July 8, 2009 that was shipped to Ms. Carlson's person address that was later returned. This is not included in **Table 3**.

In an effort to pay the balance on the credit card account, Ms. Carlson generated District checks to pay both Wal-Mart and First Bankcard for balances on the accounts. We reviewed the District's disbursements for the period of August 1, 2008 through March 31, 2010. We noted five checks written from the Maintenance Supplies and the Natural Gas accounts totaling \$9,084.46, which were not properly approved by the Board. Ms. Carlson, as the Accounts Payable clerk had access to the payable program and signature stamps to write and affix the signatures. These amounts are not included in **Exhibit A**. These checks are listed in **Table 4**.

Date	Purchase	Amount
1/14/2010	Wal-Mart GE Consure Finance	\$ 1,841.40
2/12/2010	Wal-Mart GE Consure Finance	2,419.84
2/24/2010	First Bankcard	2,122.73
3/12/2010	First Bankcard	1,857.26
3/12/2010	Wal-Mart GE Consure Finance	843.23
		<u>\$ 9,084.46</u>

See **Appendix 16** for a copy of these checks.

UNDEPOSITED COLLECTIONS

We reviewed the gate ticket reconciliations for the time period of August 1, 2008 through March 31, 2010. The District only utilized one ticket taker at an event but did require pre-numbered tickets. Therefore, the individual had access to the tickets as well as the cash collected. These controls would allow for a gate worker to collect the admission fee without giving a ticket to the attendee. The reconciliation would appear to work if the cash was removed and the roll tickets were adjusted as well. After the event the ticket taker would perform the pre-numbered ticket reconciliation and prepare the cash deposit. Ms. Carlson has been the ticket taker at many of the District athletic events over the sixteen years she was employed by the District. We were unable to determine whether

additional amounts may have been collected but undeposited during this time period because of the weakness in the control procedures for gate admissions.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by Interstate 35 Community School District to authorize purchases and disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance that errors and irregularities will be discovered within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the District's internal controls.

- A) Segregation of Duties - One important aspect of the internal control structure is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. We noted that the opening of the mail and payment of the bills was performed by Ms. Carlson. The lack of segregation of duties provided an opportunity for unauthorized purchases and subsequent payment.

Although the payments made to the credit card vendor was supported with receipts and purchase orders for the authorized payments, the statement was not included in the invoices submitted to the Board of Directors for payment. This allowed for payments to be made which covered the minimum required payments, but allowed for the balance to continue to grow. After a period of time the payments were made for the credit card balances, however they were charged to grounds and maintenance and omitted from the board listing of bills to be approved for payment.

Recommendation - We realize segregation of duties is difficult with a limited number of office employees. However, the District should review its procedures to obtain the maximum internal control possible under the circumstances. The District should segregate the duties so that the person paying the bills does not have access to originate a purchase, receive the billing and write the check for payment. In addition, bank reconciliation process should include a step which would review the check clearing the bank to the listing of approved bills for payment. If the Board is approving a check listing prior to mailing the checks, the final check number written from one month could be documented and compared to the first check number written for the next month Board bill listing. The Board or designated individual could review the check register for missing or out of order checks.

- B) Credit card Policy and Procedures - The Interstate 35 Community School District current credit card policy (401.3 which was reviewed and approved April 13, 2009) states that it shall be the responsibility of the Superintendent to determine whether the school district credit card use is for appropriate school business.

Recommendation - The District should review its credit card policy and ensure that it is followed and that the credit card statements are reviewed on a monthly basis to ensure that all charges are properly approved. If the superintendent is responsible for determining authorized purchases, the superintendent should review the statement and initial or note that the purchases are allowable.

- C) Credit card check out process - Currently the District has a log for monitoring who has checked out the District's credit card. A log which includes the name of the person who takes the credit cards, the date, and

the purchase order number is kept for each of the District's credit cards. The log process appeared to fail, as Ms. Carlson was able to circumvent the process. She had access to the log and was able to use the credit cards without completing the log information.

Recommendation – Although the District maintains a log which would normally provide a record of who has the credit card, the accessibility of the credit cards and log are not adequately controlled. The process of logging who has the credit card is obviously an important control. The number of credit cards available for check out should be reviewed to determine if a smaller number of cards would provide a closer monitoring of the physical credit cards. In addition, the amount of people who have access to the credit cards and the log make it more difficult to monitor. The person who has the log and checks out the credit cards should be limited and therefore responsible for the completeness of the log records. This person should not be responsible to reconcile charges to the credit card statement. The District should also consider creating a form when individuals check out the credit card that is signed, authorizing a payroll deduction for any unauthorized purchases.

- D) Gate Admissions - It was noted that the District does utilize pre-numbered tickets for all events that requires an admission; however only one ticket taker is used at events.

Recommendation -The District should have internal control procedures established for handling cash for all activity events, including athletic events and communicate the policies and procedures to the individuals involved. The Board would of course, approve any policies that the District's business office should be involved in developing the detailed procedures. At a minimum the procedures should be:

- a. Cash or change boxes should be established with a specified amount.
- b. The District should use pre-numbered tickets.
- c. Two or more individuals should be involved in the cash collection/ticket sales process. In addition to cash collection/ticket sales procedures, the individuals should be instructed to not leave the cash/change boxes unattended under any circumstances.
- d. At the end of the event, cash should be counted and reconciled (by two or more individuals) to sales/pre-numbered tickets sold including the amount of the beginning cash.
- e. To reconcile, the next unsold ticket number less the beginning ticket number determines the number of tickets sold. This number times the price per ticket equal total sales. Total sales compared to total collected should reconcile. Variances, if any should be minimal.
- f. A reconciliation form should be completed and signed off by the individuals responsible for counting and reconciling the cash.
- g. The cash and change box should be turned into the Athletic Director (AD) or designee responsible for the "accounting" function at the event.
- h. The AD or designee should be required to take the cash collections to the night depository at the bank or at a minimum, lock the cash collections in the District's vault or other secure location at the District's office for deposit on the next working day. District procedures should prohibit individuals from taking cash collections home.

- i. A pre-numbered receipt should be issued by the Business Office the next working day in the amount of the confirmed deposit.
- j. Administrative personnel should periodically review/test the process to ensure procedures are working as prescribed.

EXHIBITS

Report on Special Investigation of
Interstate 35 Community School District

Summary of Findings
For the Period August 1, 2008 through March 31, 2010

<u>Description</u>	<u>Page Number(s)</u>	<u>Amount</u>
Wal-Mart Credit Card		\$ 8,872.61
First Bankcard Visa Credit Card		5,835.21
Amazon account		<u>57.90</u>
		<u>\$ 14,765.72</u>

APPENDICES

Report on Special Investigation of Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copies of the signed Wal-Mart credit card receipts

1. I have read and understand the terms and conditions of this card and agree to comply with the terms and conditions of this card.
 2. I understand that this card is not redeemable for cash and that the balance on this card will expire on the date specified on the back of this card.
 3. I understand that this card is not valid for use at all Wal-Mart stores and that the balance on this card will expire on the date specified on the back of this card.
 4. I understand that this card is not valid for use at all Wal-Mart stores and that the balance on this card will expire on the date specified on the back of this card.
 5. I understand that this card is not valid for use at all Wal-Mart stores and that the balance on this card will expire on the date specified on the back of this card.
 6. I understand that this card is not valid for use at all Wal-Mart stores and that the balance on this card will expire on the date specified on the back of this card.
 7. I understand that this card is not valid for use at all Wal-Mart stores and that the balance on this card will expire on the date specified on the back of this card.
 8. I understand that this card is not valid for use at all Wal-Mart stores and that the balance on this card will expire on the date specified on the back of this card.
 9. I understand that this card is not valid for use at all Wal-Mart stores and that the balance on this card will expire on the date specified on the back of this card.
 10. I understand that this card is not valid for use at all Wal-Mart stores and that the balance on this card will expire on the date specified on the back of this card.

WAL-MART STORE # 4606
 STW 4606 OP# 0000012 TE# 00
 MERCHANT# 91360456007
 WAL-MART CREDIT TEND

GENERAL MDSE TOTAL 95 04
 ACCOUNT # 8304
 APPROVAL # 011428
 Name INTERSTATE 35 CSD
 TRANS ID
 VALIDATION
 PAYMENT SERVICE
 SCANNED

SIGNATURE
 I AGREE TO COMPLY WITH THE
 CARDHOLDER AGREEMENT
 05/16/09 16 15 09

WAL-MART STORE # 4606
 STW 4606 OP# 0000012 TE# 00
 MERCHANT# 91360456007
 WAL-MART CREDIT TEND

GENERAL MDSE TOTAL 132 68
 ACCOUNT # 8304
 APPROVAL # 011428
 Name INTERSTATE 35 CSD
 TRANS ID
 VALIDATION
 PAYMENT SERVICE
 SCANNED

SIGNATURE
 I AGREE TO COMPLY WITH THE
 CARDHOLDER AGREEMENT
 07/11/09 13 29 17

WAL-MART STORE # 4606
 STW 4606 OP# 01190134 TE# 07
 MERCHANT# 911400690040
 WAL-MART CREDIT TEND

GENERAL MDSE TOTAL 86 75
 ACCOUNT # 8304
 APPROVAL # 014394
 Name INTERSTATE 35 CSD
 TRANS ID
 VALIDATION
 PAYMENT SERVICE
 SCANNED

SIGNATURE
 I AGREE TO COMPLY WITH THE
 CARDHOLDER AGREEMENT

WAL-MART STORE # 4606
 STW 4606 OP# 0000012 TE# 00
 MERCHANT# 91360456007
 WAL-MART CREDIT TEND

GENERAL MDSE TOTAL 112
 ACCOUNT # 8304
 APPROVAL # 011428
 Name INTERSTATE 35 CSD
 TRANS ID
 VALIDATION
 PAYMENT SERVICE
 SCANNED

SIGNATURE
 I AGREE TO COMPLY WITH THE
 CARDHOLDER AGREEMENT
 12/01/09 19 25 05

WAL-MART STORE # 4606
 STW 4606 OP# 0000012 TE# 00
 MERCHANT# 910000724929
 WAL-MART CREDIT TEND

GENERAL MDSE TOTAL 131 43
 ACCOUNT # 8302
 APPROVAL # 010101
 Name INTERSTATE 35 CSD
 TRANS ID
 VALIDATION
 PAYMENT SERVICE
 SCANNED

SIGNATURE
 I AGREE TO COMPLY WITH THE
 CARDHOLDER AGREEMENT
 07/09 10 29 46

WAL-MART STORE # 4606
 STW 4606 OP# 0000012 TE# 00
 MERCHANT# 91360456007
 WAL-MART CREDIT TEND

GENERAL MDSE TOTAL 95 04
 ACCOUNT # 8304
 APPROVAL # 011428
 Name INTERSTATE 35 CSD
 TRANS ID
 VALIDATION
 PAYMENT SERVICE
 SCANNED

SIGNATURE
 I AGREE TO COMPLY WITH THE
 CARDHOLDER AGREEMENT
 05/16/09 16 15 09

WAL-MART STORE # 4606
 STW 4606 OP# 0000012 TE# 00
 MERCHANT# 91360456007
 WAL-MART CREDIT TEND

GENERAL MDSE TOTAL 132 68
 ACCOUNT # 8304
 APPROVAL # 011428
 Name INTERSTATE 35 CSD
 TRANS ID
 VALIDATION
 PAYMENT SERVICE
 SCANNED

SIGNATURE
 I AGREE TO COMPLY WITH THE
 CARDHOLDER AGREEMENT
 07/11/09 13 29 17

WAL-MART STORE # 4606
 STW 4606 OP# 01190134 TE# 07
 MERCHANT# 911400690040
 WAL-MART CREDIT TEND

GENERAL MDSE TOTAL 86 75
 ACCOUNT # 8304
 APPROVAL # 014394
 Name INTERSTATE 35 CSD
 TRANS ID
 VALIDATION
 PAYMENT SERVICE
 SCANNED

SIGNATURE
 I AGREE TO COMPLY WITH THE
 CARDHOLDER AGREEMENT

WAL-MART STORE # 4606
ST# 4606 OP# 00000134 TR# 01 TR# 07176
MERCHANT# 921900735208
WALMART CREDIT TEND

GENERAL MDSE TOTAL 153.57
ACCOUNT # 8306
APPROVAL # 907990
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
09/27/09 15:43:02

WAL-MART STORE # 4606
ST# 4606 OP# 00000279 TR# 01 TR# 03999
MERCHANT# 922500851853
WALMART CREDIT TEND

GENERAL MDSE TOTAL 130.92
ACCOUNT # 8306
APPROVAL # 013180
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
08/13/09 17:49:42

WAL-MART STORE # 4606
ST# 4606 OP# 00000134 TR# 11 TR# 07808
MERCHANT# 923200122606
WALMART CREDIT TEND

GENERAL MDSE TOTAL 63.99
ACCOUNT # 8305
APPROVAL # 020369
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
08/20/09 16:37:10

WAL-MART STORE # 4606
ST# 4606 OP# 00000017 TR# 03 TR# 09158
MERCHANT# 926300070039
WALMART CREDIT TEND

GENERAL MDSE TOTAL 27.49
ACCOUNT # 8302
APPROVAL # 020174
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
09/20/09 09:16:40

WAL-MART STORE # 4606
ST# 4606 OP# 00000078 TR# 05 TR# 01030
MERCHANT# 927100743785
WALMART CREDIT TEND

GENERAL MDSE TOTAL 80.02
ACCOUNT # 8302
APPROVAL # 028057
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
09/28/09 16:23:38

WAL-MART STORE # 4606
ST# 4606 OP# 00000349 TR# 12 TR# 07913
MERCHANT# 929800042193
WALMART CREDIT TEND

GENERAL MDSE TOTAL 97.71
ACCOUNT # 8302
APPROVAL # 025150
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
11/27/09 16:23:38

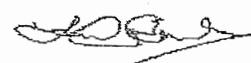
WAL-MART STORE # 4606
ST# 4606 OP# 00000117 TR# 10 TR# 06137
MERCHANT# 934100605313
WALMART CREDIT TEND

GENERAL MDSE TOTAL 42.80
ACCOUNT # 8304
APPROVAL # 007027
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/07/09 17:00:04

WAL-MART STORE # 4606
ST# 4606 OP# 00000117 TR# 10 TR# 06134
MERCHANT# 934100597898
WALMART CREDIT TEND

GENERAL MDSE TOTAL 190.21
ACCOUNT # 8304
APPROVAL # 007666
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/07/09 16:56:16

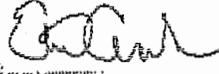
WAL-MART STORE # 4606
ST# 4606 OP# 00000356 TR# 05 TR# 03041
MERCHANT# 933200761328
WALMART CREDIT TEND

GENERAL MDSE TOTAL 80.25
ACCOUNT # 8305
APPROVAL # 027679
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
11/27/09 16:23:38

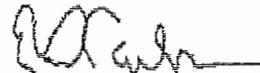
WAL-MART STORE # 1491
ST# 1491 OP# 0004310 TE# 12 TR# 07842
CHANT# 835900659021
WALMART CREDIT TEND

GENERAL MDSE TOTAL 213.99
ACCOUNT # 8304
APPROVAL # 024652
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/24/08 15:41:06

WAL-MART STORE # 1491
ST# 1491 OP# 00004379 TE# 08 TR# 02727
CHANT# 836400575538
WALMART CREDIT TEND

GENERAL MDSE TOTAL 198.23
ACCOUNT # 8304
APPROVAL # 029534
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/29/08 15:12:59

WAL-MART STORE # 1491
ST# 1491 OP# 00000029 TE# 16 TR# 08032
CHANT# 901700031934
WALMART CREDIT TEND

GENERAL MDSE TOTAL 224.25
ACCOUNT # 8305
APPROVAL # 017591
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
01/17/09 09:38:59

WAL-MART STORE # 1491
ST# 1491 OP# 00004609 TE# 16 TR# 00615
CHANT# 909900352511
WALMART CREDIT TEND

GENERAL MDSE TOTAL 162.76
ACCOUNT # 8302
APPROVAL # 009822
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
04/09/09 17:16:28

WAL-MART STORE # 1491
ST# 1491 OP# 00003390 TE# 16 TR# 06624
CHANT# 913600771026
WALMART CREDIT TEND

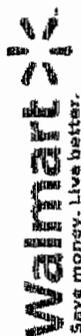
GENERAL MDSE TOTAL 137.57
ACCOUNT # 8303
APPROVAL # 016194
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
05/16/09 18:03:33

WAL-MART STORE # 1491
INDIANOLA, IA
ST# 1491 OP# 00004814 TE# 12 TR# 04101
MERCHANT#
WALMART CREDIT CARD

GENERAL MDSE TOTAL 92.69
ACCOUNT # 8303
APPROVAL # 019626
Name
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....

SIGNATURE: 
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
05/19/09 17:19:07
STORE COPY



ALWAYS THE LOW PRICE
ON THE BRANDS YOU TRUST
MANAGER BRIGHT PRINITY
(515) 961 - 8556
ST# 1491 OP# 0000526 TE# 32 TR# 00079
*** RECEIPT #01472515189
CERAMIC POT 00472515189
TAX 1 \$ 0.00 X
TOTAL 8.48-
NET REFUND ITEMS 8.00--
WALMART CREDIT TEND 8.48--
WALMART CHARGE DUE 0.00

SIGNATURE: 
*** RECEIPT #01
TC8 7478 6926 0769 0639 0848 0 8.48-
Find simple tips and earth-friendly
products at walmart.com/green
05/12/09 17:41:16

WAL-MART STORE # 1491
1491 OP# 00004807 TE# 16 TR# 04747
CHANT# 913200573764
WALMART CREDIT TEND

GENERAL MDSE TOTAL 66.48
ACCOUNT # 8304
APPROVAL # 012627
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

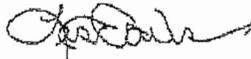


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
05/12/09 18:13:53

WAL-MART STORE # 1491
1491 OP# 00003506 TE# 98 TR# 01656
CHANT# 913900058967
WALMART CREDIT TEND

GENERAL MDSE TOTAL 103.96
ACCOUNT # 8303
APPROVAL # 019979
Name

TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...



SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
05/19/09 17:42:09

WAL-MART STORE # 1491
1491 OP# 00004407 TE# 18 TR# 02701
CHANT# 914300096320
WALMART CREDIT TEND

GENERAL MDSE TOTAL 114.29
ACCOUNT # 8305
APPROVAL # 023720
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

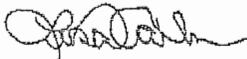


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
05/23/09 15:05:23

WAL-MART STORE # 1491
1491 OP# 00002648 TE# 73 TR# 09376
CHANT# 914400527516
WALMART CREDIT TEND

GENERAL MDSE TOTAL 102.40
ACCOUNT # 8305
APPROVAL # 024637
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

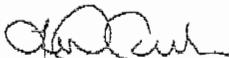


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
05/24/09 17:17:00

WAL-MART STORE # 1491
1491 OP# 00004807 TE# 73 TR# 00864
CHANT# 915700031884
WALMART CREDIT TEND

GENERAL MDSE TOTAL 113.94
ACCOUNT # 8305
APPROVAL # 006335
Name

TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

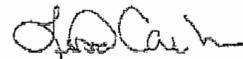


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
06/06/09 13:23:54

WAL-MART STORE # 1491
1491 OP# 00003696 TE# 19 TR# 06352
CHANT# 915900311062
WALMART CREDIT TEND

GENERAL MDSE TOTAL 149.32
ACCOUNT # 8305
APPROVAL # 008100
Name

TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...



SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
06/08/09 15:31:55

WAL-MART STORE # 1491
1491 OP# 00004859 TE# 09 TR# 09595
CHANT# 918200849714
WALMART CREDIT TEND

GENERAL MDSE TOTAL 146.18
ACCOUNT # 8302
APPROVAL # 001261
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...



SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
07/01/09 15:33:25

WAL-MART STORE # 1491
1491 OP# 00004526 TE# 93 TR# 00859
CHANT# 918200500500
WALMART CREDIT TEND

GENERAL MDSE TOTAL 312.70
ACCOUNT # 8302
APPROVAL # 001091
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

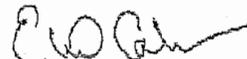


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
07/01/09 15:34:57

WAL-MART STORE # 1491
1491 OP# 00004814 TE# 22 TR# 02924
CHANT# 919700103214
WALMART CREDIT TEND

GENERAL MDSE TOTAL 157.94
ACCOUNT # 8302
APPROVAL # 016948
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...



SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
07/16/09 18:05:14

WAL-MART STORE # 1491
1491 OP# 00004882 TE# 18 TR# 08061
CHANT# 92200070649
WALMART CREDIT TEND

GENERAL MDSE TOTAL 123.18
ACCOUNT # 8306
APPROVAL # 008471
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
08/06/09 13:40:37

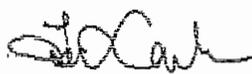
WAL-MART STORE # 1491
ST# 1491 OP# 00003594 TE# 23 TR# 03875
CHANT# 926700284582
WALMART CREDIT TEND

GENERAL MDSE TOTAL 68.70
ACCOUNT # 8302
APPROVAL # 024907
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
09/24/09 16:32:02

WAL-MART STORE # 1491
ST# 1491 OP# 00004814 TE# 18 TR# 09061
CHANT# 935200164191
WALMART CREDIT TEND

GENERAL MDSE TOTAL 88.15
ACCOUNT # 8305
APPROVAL # 017137
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/17/09 18:01:22

WAL-MART STORE # 1491
ST# 1491 OP# 00002147 TE# 16 TR# 06739
CHANT# 925200859733
WALMART CREDIT TEND

GENERAL MDSE TOTAL 53.22
ACCOUNT # 8302
APPROVAL # 009166
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
09/09/09 17:12:00

WAL-MART STORE # 1491
ST# 1491 OP# 00004477 TE# 10 TR# 09290
CHANT# 928100351449
WALMART CREDIT TEND

GENERAL MDSE TOTAL 39.80
ACCOUNT # 8302
APPROVAL # 008674
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
10/08/09 16:34:41

WAL-MART STORE # 1491
ST# 1491 OP# 00004697 TE# 21 TR# 08618
CHANT# 935500467014
WALMART CREDIT TEND

GENERAL MDSE TOTAL 150.00
ACCOUNT # 8305
APPROVAL # 021836
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/21/09 17:09:20

WAL-MART STORE # 1491
ST# 1491 OP# 00003482 TE# 98 TR# 03529
CHANT# 925200724101
WALMART CREDIT TEND

GENERAL MDSE TOTAL 19.94
ACCOUNT # 8302
APPROVAL # 009651
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
09/09/09 17:53:48

WAL-MART STORE # 1491
ST# 1491 OP# 00004808 TE# 16 TR# 01585
CHANT# 928900874356
WALMART CREDIT TEND

GENERAL MDSE TOTAL 75.53
ACCOUNT # 8302
APPROVAL # 015601
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
10/15/09 21:45:11

WAL-MART STORE # 1491
ST# 1491 OP# 00002147 TE# 19 TR# 07110
CHANT# 006600798393
WALMART CREDIT TEND

GENERAL MDSE TOTAL 35.45
ACCOUNT # 8302
APPROVAL # 007492
Name
INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED....


SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
03/07/10 15:31:24

WAL-MART STORE # 1491
ST# 1491 OP# 00003666 TE# 18 TR# 04908
MERCHANT# 007300715239
WALMART CREDIT TEND

GENERAL MDSE TOTAL 71.29
ACCOUNT # 8302
APPROVAL # 013650
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
03/13/10 18:38:28

WAL-MART STORE # 1491
ST# 1491 OP# 00005136 TE# 12 TR# 00483
MERCHANT# 007300740985
WALMART CREDIT TEND

GENERAL MDSE TOTAL 150.00
ACCOUNT # 8302
APPROVAL # 014583
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
03/14/10 16:07:33

WAL-MART STORE # 1723
ST# 1723 OP# 00003566 TE# 07 TR# 05665
MERCHANT# 83400116006
WALMART CREDIT TEND

GENERAL MDSE TOTAL 28.97
ACCOUNT # 8303
APPROVAL # 071586
Name

TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/11/09 17:15:09

WAL-MART STORE # 1723
ST# 1723 OP# 00006263 TE# 13 TR# 01793
MERCHANT# 835006438164
WALMART CREDIT TEND

GENERAL MDSE TOTAL 178.37
ACCOUNT # 8304
APPROVAL # 024330
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/24/09 14:44:50

WAL-MART STORE # 1723
ST# 1723 OP# 00004495 TE# 21 TR# 06297
MERCHANT# 8339003562817
WALMART CREDIT TEND

GENERAL MDSE TOTAL 71.51
ACCOUNT # 8304
APPROVAL # 008970
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/05/09 14:24:33

WAL-MART STORE # 1723
ST# 1723 OP# 00005204 TE# 03 TR# 07901
MERCHANT# 833800002210
WALMART CREDIT TEND

GENERAL MDSE TOTAL 202.44
ACCOUNT # 8305
APPROVAL # 024199
Name

INTERSTATE 35 CSD
TRANS ID -
VALIDATION -
PAYMENT SERVICE -
SCANNED...

SIGNATURE:
I AGREE TO COMPLY WITH THE
CARDHOLDER AGREEMENT
12/24/09 12:26:41

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy of the altered First Bankcard credit card statement that was given to Lori Jordan by Elisa Carlson.

Minimum Payment Due, \$	82.00	FINANCE CHARGES +\$	4.00
		New Balance	\$ 706.66

Need Help?	Online Access www.directorcardaccess.com	TDD Telecommunications Device for the Deaf
	Customer Service Toll Free 1-800-819-4249	Toll Free 1-800-925-2883

Purchase Date	Post Date	Reference Number	Merchant Name / Transaction Description	Credits (GF) and Debits
1-25	1-25	24717050251505488655	IA CRIMINAL RECORD CHECKS DES MOINES IA	\$13.00
1-26	1-26	2459219026004809222717	Amazon.com AMZN.COM/BILL WA	\$59.69
1-26	1-26	246921802600010054617	Amazon.com AMZN.COM/BILL WA	\$32.42
1-29	1-29	2409318030207410307917	CWG GROUP INC 509-773-0688 CA	\$25.00
2-10	2-10	244450000421379227041877	HYPER MICRO SYSTEMS INC 847-554-9724 IL	\$57.75
2-22	2-22	24717050053130536848856	IA CRIMINAL RECORD CHECKS DES MOINES IA	\$26.00

Charge Summary	Average Daily Balance	Days Rate Used	Daily Periodic Rate	Corresponding Annual Percentage Rate	ANNUAL PERCENTAGE RATE
Purchases	\$ 577.84	29	0.0411%	14.990%	15.00%
Cash Advance	\$ 0.00	29	0.0548%	19.990%	0.00%
Billed Periodic Rate FINANCE CHARGES \$42.63					

Attention Regarding Your Account

Commercial Card Account Servicing

Complete and accurate servicing of your account, additional verification information is now required. Records indicate that your account information does not include the last four digits of your social security number or an employee ID. At least one of these is needed to service your account. Please email ClientService@fnni.com or fax this information to 402-602-6913 on your company letterhead as soon as possible or simply call the number on the back of your card.

An Easier Way to Pay Your Bills!

Stop writing checks and spending money on stamps every time you pay a bill? Pay your recurring bills automatically with your credit card! No hassle. No forgetting to send a payment for phone, utilities, or even utilities. And, no worries about your payment being lost or intercepted in the mail. It's quick and convenient. Start paying your monthly bills with your credit card today!

First National Bankcard, a division of First National Bank of Omaha

See reverse for additional information.



Receive FREE Shipping on most orders over \$50 when you pay with your First Bankcard Visa® card.

Redemption Information: To redeem this offer, visit www.visa.com/officemaxwinter, click on the "Redeem Offer" link and your discount will be automatically applied. Please visit OfficeMax.com for more details.

Terms and Conditions: Offer valid 1/1/10 - 6/30/10. Delivery is free for orders within our trade area (within 20 miles of an OfficeMax store) totaling more than \$50. Offer only valid in the U.S. Void where prohibited or restricted by law. Offer valid only when you pay with your Visa card. Any taxes are the sole responsibility of the purchaser.

© 2010 Visa. All Rights Reserved.



The above totals this card also, looks like statements were combined

Copy of the First Bankcard credit card statement closing date February 2, 2010 and March 3, 2010.

Account	BROWN LISA 5155		
Account Type	BUSINESS EDITION		
Display	Statement Closing Feb 02 2010		
View Prior Statements			
Account Summary			
Previous Balance	\$3,562.93		
Payments and Credits	\$631.34		
Posted Transactions	\$872.23	Total Credit Limit	\$5,000.00
Total Billed Finance Charges	\$44.03	Total Cash Limit	\$1,000.00
New Balance*	\$3,847.85	Minimum Payment Due	02/27/2010 \$82.00
Pay this Account Pay All Accounts View Another Account Download Account Detail			
Account Activity			
Purchase Date	Post Date	Description	Amount
01/08/2010	01/08/2010	SAMS RIVERSIDE WHEELS DES	\$66.90
		MOINES IA	
01/13/2010	01/14/2010	SUBWAY 00304598 - NEW VIRGINIA IA	\$30.00
01/22/2010	01/22/2010	PAYMENT - THANK YOU	-\$241.47
01/25/2010	01/25/2010	RTCDIRECTV HYPER COMM - 800 765-3438 IA	\$113.42
01/25/2010	01/25/2010	IA CRIMINAL RECORD CHECKS - DES MOINES IA	\$13.00
01/26/2010	01/26/2010	Amazon.com - AMZN COM/BILL WA	\$77.74
01/26/2010	01/26/2010	Amazon.com - AMZN COM/BILL WA	\$88.63
01/28/2010	01/28/2010	BARNES&NOBLE.COM - 800-843-2665 NJ	\$34.41
01/28/2010	01/28/2010	Amazon.com - AMZN COM/BILL WA	\$392.42
01/28/2010	01/28/2010	PAYMENT - THANK YOU	-\$595.87
01/29/2010	01/29/2010	CWC GROUP INC - 909-773-0668 CA	\$25.02
02/01/2010	02/01/2010	HYPER MICRO SYSTEMS INC - 847-564-9724 IL	\$28.71

* May not include some items pending for processing

Account	BROWN LISA 5155		
Account Type	BUSINESS EDITION		
Display	Statement Closing Mar 03 2010		
View Prior Statements			
Account Summary			
Previous Balance	\$3,847.85		
Payments and Credits	-\$2,144.73		
Posted Transactions	\$397.52	Total Credit Limit	\$5,000.00
Total Billed Finance Charges	\$42.63	Total Cash Limit	\$1,000.00
New Balance*	\$2,143.27	Minimum Payment Due	04/01/2010 \$63.00
Pay this Account Pay All Accounts View Another Account Download Account Detail			
Account Activity			
Purchase Date	Post Date	Description	Amount
02/10/2010	02/10/2010	HYPER MICRO SYSTEMS INC - 847-564-9724, IL	\$57.79
02/17/2010	02/17/2010	HYPER MICRO SYSTEMS INC - BUFFALO GROVE, IL	-\$22.00
02/22/2010	02/22/2010	IA CRIMINAL RECORD CHECKS - DES MOINES, IA	\$26.00
02/27/2010	03/01/2010	PAYMENT - THANK YOU	-\$2,122.73
03/01/2010	03/02/2010	FIRST NATIONAL BANK - 913-6822265, KS	\$313.73

* May not include some items pending for processing

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy of receipt to Oral Surgeons PC.

ORAL SURGEONS PC
7400 FLEUR DR STE 200
DES MOINES, IA, 50321

TERMINAL I.D. # 0017340000001337632361

MERCHANT #: 001332B363

USA
*****5155 *
SALE

RECORD #: 4 INJ: 000005
DATE: JAN 02, 09 TIME: 11:39
BATCH: 170 AUTH: 427822

ANS RESPONSE: A
CUIV RESPONSE: P

ADDRESS MATCHES, ZIP DOES NOT

TOTAL \$351.00



I AGREE TO PAY ABOVE TOTAL AMOUNT
ACCORDING TO CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHERS)

MERCHANT COPY

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy of the two invoices from Ground Zero Music for the purchase of Ibanez sr500 Bass Mag and case.

Ground Zero Music
116 East Ashland
Indianola IA 50125

515 961 8917

Please pay from this invoice.

Invoice Date	Invoice #
JAN 7 09	47041

Bill to:

Lisa Carlson/Marshall
[REDACTED]
Osceola IA 50213

LISCAR

For:

Lisa Carlson/Marshall
[REDACTED]
Osceola IA 50213
Phone: [REDACTED] Fax:

Phone: 515-321-[REDACTED] Fax:

Sales by: UOIKER		Work by:		Worktime:		Ordered: JAN 7 09	Paid by: MC
						Inv: JAN 7 09	Number:
							Paid on: JAN 14 09
Quantity	Part Number	Description		Price	Total		
Ship	Ordr						
1.00	1.00	MISC	ibanez sr500 bass mag	549.9900	549.99		
				Sales	549.99		
				Iowa Sales Tax	27.50		
				Warren Cnty Sale Tax	5.50		
				Total	582.99		

Thanks for payments:
311 JAN 7 09 295.00

Amount Paid	582.99
Amount Due	

Ground Zero Music
 116 East Ashland
 Indianola IA 50125

515 961 8917

Please pay from this invoice.

Invoice Date	Invoice #
JAN 14 09	47122

Bill to:

LISCAR

For:

Lisa Carson/Marshall

Lisa Carson/Marshall

Osceola IA 50213

Osceola IA 50213

Phone: Fax:

Phone 515-321- Fax

Sales by KFG		Work by		Worktime		Ordered: JAN 14 09	Inv JAN 14 09	Paid by MC	Number	Paid on JAN 14 09
Quantity	Part Number	Description	Price	Total						
1 00	606559163076	IBANEZ SRE100C BASS CASE	109 9900	109 99						
				Sales	109 99					
				Iowa Sales Tax	5 59					
				Warren Cnty Gate Tax	1 10					
				Total	116.59					
				Amount Paid	116 59					
				Amount Due						

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Supporting documents for improper Cequel Communications LLC (Suddenlink Cable) purchases

Subpoena LB12947

- Screen shot of payment made on credit card ending in 5155.
- Account Information: CEN Database, account 6542891-01, ██████ Carlson

Site ID	590			
Account Number	██████████	██████████	Carlson	
Billing Date	3/13/09	Payment Line Number	1	
Due Date	3/13/09	Payment Source	In Person	
Payment Amount	257.06	Counter Cash Batch	3/13/09	38293
Auth D/Reason/Src/Code	3/16/09	100 FUG	766491	
Pending Payment Status	4	Accepted		
Statement Code	1			
<hr/>				
Method of Payment	14VIS8-16			
Payment Code Category	14VIS9-16			
Method of Payment Class	C	Credit Card		
MOP Processing Vendor	FUS	PAYMENTECH		
<hr/>				
Transmission Bch/Seq/Dt	3/16/09	38379	339	3/16/09
Posting Batch	3/16/09	38379		
Bank/CC Acct Number	██████████	5155	Expiration Date	8/30/10
MOP Account Title	██████████	Carlson		
<hr/>				

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Supporting documents for improper State Farm Insurance purchases.

JUN 9 2010 11 53AM STATE FARM FINANCE 402-327-5676

No. 9672 P 1

State Farm®
Providing Insurance and Financial Services
Home Office, Bloomington, Illinois 61710



June 9, 2010

Madison County Sheriff's
Attn: Jason Barnes
1012 N John Wayne Drive
Winterset IA 50273

State Farm Insurance
[REDACTED]

RE Elisa Marie Carlson and [REDACTED] Carlson

Dear Jason Barnes:

We received a subpoena from your office requesting credit card payment information for Elisa Marie Carlson and [REDACTED] Carlson. We were able to locate a payment made by credit card ending in #5155 for \$373.08 on 5/18/09. This payment was made to a monthly payment plan #1039402006 for a 2005 Mazda policy #0872642-A14-15.

Please advise if you need any further information.

Nancy Lawrence
State Farm Insurance
Finance Department
[REDACTED] 5112

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Supporting documents for Verizon Wireless charges.

⊖ Search Criteria

From Date 05/01/2009 To Date 12/31/2009

USER: ACT: [REDACTED]
LISA CARLSON LISA CARLSON

> Search Results

Action Date	Payment Media	Applied Amount	Credit Balance
12/21/2009	CR	280 00	0 00
11/25/2009	CR	270 00	0 00
10/26/2009	CR	300 00	0 00
06/11/2009	CR	169 13	0 00
05/25/2009	CR	200 00	0 00

Paid with cc# VM [REDACTED] 5155

Customer Bill Account Last Invoice/Payment MON/Equipment

Customer Information

Cust/ Acct ID	[REDACTED]	Customer Name	LISA CARLSON
Customer Address	[REDACTED]	City	OSCEOLA
State	IA	Zip	50213-8333
Type	PE		
Status	A	Qrst Status Effective Date	07/26/2005
Num of MTNs	6	Qrst Status End Date	12/31/9999
Num of Accts	1	ONSTAR MTN(s)	N
Minutes	2442	Archive Status	N/NOT ARCHIVED
Customer Class	E18	Revenue	430.80
Work Number	[REDACTED]	Customer CBR	ELISA
Home Number	[REDACTED]		

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Supporting documents for DirecTV charges.

Monthly charges on the First Bankcard Visa paid to DirecTV were not confirmed by DirecTV to be those of Ms. Carlson.

A court ordered subpoena to DirecTV resulted in their inability to locate any payments made by the District credit card. The charges, however, are detailed on the statements as being paid to DirecTV. Their response was 'DirecTV is unable to locate the requested account records.'

These charges are included in the total of unauthorized charges made by Ms. Carlson.



DIRECTV

VIA U.S. MAIL

July 13 2010

Tel Lee Scira
Fax [REDACTED]

Chief Deputy Jason Barnes
Madison County Sheriff's Office
1012 North John Wayne Drive
Winterset, IA 50273

RE: Subpoena - Elisa Carlson / Halley Carlson

Dear Chief Deputy Barnes

This letter is to advise you that based on the information provided in the Subpoena, DIRECTV is unable to locate the requested account records. Therefore, DIRECTV has no information to provide in response to the enclosed Subpoena issued in the above-referenced matter.

DIRECTV maintains its objections and reserves its rights to any and all applicable objections, including the following to the extent the Subpoena is (i) overbroad, unduly burdensome and oppressive and (ii) vague and ambiguous, and (iii) calls for the production of documents that are publicly available to the parties or that are already in the possession, custody or control of the parties or that are in possession, custody or control of third parties. Please note payment details for subscriber accounts are generally only accessible for six months.

Please be advised that the recently enacted Satellite Home Viewer Extension and Reauthorization Act (47 U.S.C. § 338(i)), prohibits DIRECTV from releasing subscriber information without a signed court order. The Act also requires that we provide a subscriber with notice of any court order seeking personally identifiable information and that we obtain the subscriber's consent before we release such information to third parties. Without a court order and the subscriber's consent, we are unable to produce the information requested. If you need more information about the statute, it is substantively identical to the privacy statute for cable providers which is under 47 U.S.C. § 551.

Alternatively, if you have a signed, notarized release and request for DIRECTV account records from the subscriber identifying the DIRECTV Account, you may fax that notarized release to the fax number provided above. Please note customers may go to DIRECTV.com to view their account details. They may call 1-800-DIRECTV for assistance.

If you have any questions, feel free to contact me.


Lee Scira
DIRECTV Legal Department

Enclosure

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy of invoice from the Hy-Vee Floral Shop

Hy-Vee FLORAL SHOP
5750 MERLE HAY RD JOHNSTON, IA 50131
(515) 331-1810
www.hy-vee.com

IN FTD Charge Paid
OUT Teleflora Charge Paid
Interstore Code Store #

Charge to: USA Brain
Address: _____
Town: _____ State: _____ Zip: _____

Email: _____
Home Phone: _____ Work Phone: _____

Description: _____

Receiving Florist: _____
Phone # _____
Card: _____

Tax Service Charge Delivery TOTAL
\$0.75 \$0.00 \$0.00 \$0.75

Deliver To: _____
Business Name: _____
Address: _____
Town: _____ Zip: _____

Phone: _____

HY-VEE FLORAL SHOP • 5750 MERLE HAY RD • (515) 331-1810
1.8.08 1.8.08 1.8.08 1.8.08

Hy-Vee
EMPLOYEE OWNED
6760 MERLE HAY ROAD
JOHNSTON, IA 50131
515-270-9015
E-mail the Director
Kevin Mills at
kmills@hy-vee.com

Floral: BPTI QON NJ SPETAL 12/27/11
SPECIES: FLORAL DELIVERY LOGN 8 UN
BALANCE DUE 21.25
VISA 21.25
EAT XXXX XXXX XXXX 5185
Auth # 242896 Pat # 571391036
CHARGE 0.00

Tax RATE 19.40 PHT 0.75
Tax 1.64 12.50 0.75
Total number of items sold - 2
Casher name: Diane G
Store 0267 CV 20, 2309 at 7 23 52
Store 01318 Register 016 Tran 0.02

Thanks for shopping at
Hy-Vee
Visit us on the web
www.hy-vee.com

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy the invoice and camera footage of the purchase at Homemaker's Furniture



Network Client



Camera	Camera101	System	NTLXULTRA6
Date	11/27/2009	Print Date	3/18/2010
Time	13 22 53 73	Print Time	4 37 34 PM
Alarm			

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Documents for the payments made for a car loan to First National Bank.



First National Bank & Trust - Inter's
Loan Cou

Transaction Details

This page displays the detailed information for a particular transaction

Back

Transaction Information

Customer (ID)	████████████████████ Carlson	
Effective Date	Wednesday December 23 2009	Refund This Transaction
Save	\$308.79	
Payment Method	Card Transfer	
From Account Type	Visa	
Account Number	XXXXXXXXXXXX5155	
To Location	FNB Main	
Current Status	Processed	
Source Application	Merchant Portal	
Auth Response	Success	
Transaction Number	6584465d-17e8-4df2-uc9f- 7815a39c854	
Reference #	7P-Y3XJ54	
Payment Origin	Telephone Operator	
Settlement Status	Settled	
Description		
Notification Method	Merchant Notify	
Email Address		
Processor Ref #	11e1f48945723e6483785c454b45d212	
Transaction Date	Wednesday December 23 2009 3:38 PM	
Originating As	Card Transfer	



Show Events Show Audit History



First National Bank & Tru

Transaction Details

[<< Back](#)

This page displays the detailed information for a particular transaction.

Transaction Information



Customer (ID): Alissa Carlson
Effective Date: Monday, March 01, 2010 [Return This Transaction](#)
Sale: \$313.73
Payment Method: Card Transfer
From Account Type: Visa
Account Number: XXXXXXXXXXXX5155
To Location: FNB Main
Current Status: Processed
Source Application: Merchant Portal
Auth. Response: Success
Transaction Number: (834f2e7-911a-4885-836c-9e132e7e0777)
Reference #: XXZSC8865
Payment Origin: Telephone Operator
Settlement Status: Settled
Description:
Notification Method: Merchant Notify
Email Address:
Processor Ref. #: 372855e0a70937de8751b611a3d846e0
Transaction Date: Monday, March 01, 2010 9:18 AM
Originating As: Card Transfer

[Print Page](#) [View Full History](#)



First National Bank & Trust - Internal
Lore Cook

Transaction Details

This page displays the detailed information for a particular transaction

<< Back

Transaction Information



Customer (ID): ██████████ Carlson
 Effective Date: Friday, November 27, 2009 [Refresh This Transaction](#)
 Sale: \$308.79
 Payment Method: Card Transfer
 From Account Type: Visa
 Account Number: XXXXXXXXXXXX5155
 To Location: FNE Main
 Current Status: Processed
 Source Application: Merchant Portal
 Auth. Response: Success
 Transaction Number: 17bbe65ad-d333-437a-8622-
 e1cd7b38de1f
 Reference #: LD8TT6H61
 Payment Origin: Telephone Operator
 Settlement Status: Settled
 Description:
 Notification Method: Merchant Notify
 Email Address:
 Processor Ref. #: ea2f8254d77536259c156c98a9c897cb
 Transaction Date: Friday, November 27, 2009 11:15 AM
 Originating Ac: Card Transfer

[Show Events](#)

[Show Audit History](#)

DEBIT DATE 11/27/09

DESCRIPTION	AMOUNT
Phone Payment	
Henry Carlson	
TOTAL	308.79

②

⑆101100016⑆

Seq 22000360 Withdrawal, 11/27/2009, \$308.79

CREDIT GENERAL LEDGER

DATE 11/27/09

DESCRIPTION	AMOUNT
Phone Maint Fee	
Henry Carlson	
TOTAL	10.00

②

⑆101100016⑆

Seq 22000340 Deposit, 11/27/2009, \$10.00

LOAN TRANSACTION TICKET DATE 11/27/09

CUST NAME Henry Carlson

DEBIT	CREDIT
	✓
Phone Payment	
TOTAL	298.79

②

⑆555555555⑆

Seq 22000320 Deposit, 11/27/2009, \$298.79

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy of signed receipt to Marilyn's Hallmark.

MARILYN'S HALLMARK
550 36TH AVE. S.W.
ALTOONA IOWA 50009
515-967-2711

SUBTOTAL	\$60.00
Sales Tax	\$3.60
TOTAL	\$63.60
VISA	\$63.60

*****5155

PURCHASE
EXPIRY: **/** SWIPED
NAME: BROWN/LISA
AUTH# 491416

I AGREE TO PAY THE ABOVE TOTAL AMOUNT
ACCORDING TO CARD ISSUER AGREEMENT.



SIGNATURE

STORE COPY

ITEMS 1
12/08/2008 14:58 0008 01 0005 0560

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy of the two signed receipts to Gordman's Department Store

Internet Explorer browser window showing a receipt from Gordman's Department Store. The receipt includes a total of \$32.51, a discount of \$7.30, and a Visa payment of \$32.51. It also features a signature and a barcode.

Address: https://poser51408/webe/frameSet.asp

Total Tax	1 84
Total	\$32 51

Your Discount Savings is \$7 30
Visa \$32 51
Card No XXXXXXXXXXXX5155 <S>
Expiration Date XX/XX
Auth No 400017

Please Retain for Your Records

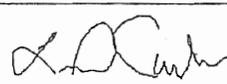
Item(s) Sold 3
Item(s) Returned 0

Amelia served you today

You saved \$ 45 33
by shopping at Gordmans today!

Thank you for shopping at
Gordmans in Des Moines #19

BARCODE SYMBOLOGY=PTR_BCS_ITF, DATA= 001932134684120609



Total Tax 1 53

Total \$27 02

Your Discount Savings is \$4 50

Visa \$27 02

Card No XXXXXXXXXXXXX75155 <S>

Expiration Date XX/XX

Auth No 625630

Please Retain for Your Records

Item(s) Sold 1

Item(s) Returned 0

Amelia served you today

You saved \$ 34 51
by shopping at Gordmans today!

Thank you for shopping at
Gordmans in Des Moines #19

BARCODE SYMBOLOGY=PTR_BCS_ITF, DATA= 001932134685120609



Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy of the invoice from Sam's Riverside for the purchase of the wheel for the Pontiac Grand Prix. Lisa Carlson ordered this item, she has a Pontiac Grand Prix.

TO REORDER CALL COMMERCIAL FORMS 1-800-239-0777

FORM NO 15AM/503 - 151384

Sam's Riverside Auto & Truck Parts
Largest Late Model Selection of Rebuildable Cars in the Midwest
3900 Vandalla Des Moines, Iowa 50317
515-265-8792 • 800-383-2163 • Fax 515-265-3927
www.samsriverside.com

DATE: 11/08/10
INVOICE NO. 655146

SOLD TO: LISA BROWN
SHIP TO: LISA BROWN

AGCT. NO. 3117 PH

TERMS	CASH	CHARGE	C.O.D.	R.O.A.	CREDIT	PHONE NUMBER	ORDER BY	DEPARTMENT	P.O. NUMBER	DATE ORDERED
Card										01/08/10

WORK ORDER NO.	MAIL COPY	DISMANTLER	READY	CORE EXCHANGE	P/O NUMBER	TRUCK LINE	SALES PERSON	SHIPPING DATE
286695							JACK	01/08/10

ITEM / DESCRIPTION	STOCK NO.	LOC.	AMOUNT
WHEEL (16x6-1/2 JX YF 287977)			65.00
1 GRAND PRIX Int. 6527A - 16x6-1/2 (Almi. web dgm #0001)	D03309	REC11	65.00
SUB TOTAL			65.00
SALES TAX			3.50
SHIPPING CHARGES			0.00
TOTAL			68.50

AMOUNT PAID: 68.50
AMOUNT DUE: 0.00

COMMENT: CUSTOMER FULLY AWARE OF REFUND POLICY. RECEIVED BY X
ALL RETURNS MUST BE ACCOMPANIED BY THIS INVOICE.
ALL CLAIMS AND RETURNS MUST BE ACCOMPANIED BY THIS INVOICE.

DISCOUNT: 0.00
TOTAL: 68.50
AMOUNT PAID: 68.50
AMOUNT DUE: 0.00

NO GOODS CAN BE RETURNED AFTER 90 DAYS. PLEASE READ. WE MAKE NO PROMISE, GUARANTEE OR WARRANTY OF ANY KIND. ALL PARTS, IF SUPPLIED AS REQUESTED, MAY BE RETURNED FOR REPLACEMENT OR CREDIT. ALL RETURNS MUST BE ACCOMPANIED BY THIS INVOICE. ALL CLAIMS AND RETURNS MUST BE ACCOMPANIED BY THIS INVOICE. ALL RETURNS MUST BE ACCOMPANIED BY THIS INVOICE.

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy of Amazon.com purchase shipped to Ms. Carlson's personal address.

amazon.com

Final Details for Order #002-1403639-3431450

Print this page for your records.

Order Placed: April 29, 2009
Amazon.com order number: [REDACTED]
Order Total: \$57.90

Shipped on April 30, 2009

Items Ordered

1 of: *Ed Hardy by Christian Audigier for Women Eau de Parfum 3.4 fl.oz*
Condition: New
Sold by: DHL FRAGRANCE (seller profile)

Price
\$48.95

Shipping Address:

Elisa Carlson
1015 275TH AVE
OSCEOLA, IA 50213-8333
United States

Item(s) Subtotal: \$48.95
Shipping & Handling: \$8.95

Total Before Tax: \$57.90
Sales tax: \$0.00

Shipping Speed:
Standard

Total for this Shipment: \$57.90

Payment Information

Payment Method:

Visa | Last digits: 5155

Item(s) Subtotal: \$48.95
Shipping & Handling: \$8.95

Total Before Tax: \$57.90
Estimated Tax: \$0.00

Billing Address:

ELISA CARLSON
405 E NORTH STREET
TRURO, IA 50257
United States

Grand Total: \$57.90

To view the status of your order, return to [Order Summary](#).

Please note: This is not a VAT invoice.

Report on Special Investigation of
Interstate 35 Community School District

For the Period August 1, 2008 through March 31, 2010

Copy of unauthorized checks paid by Ms Carlson

3 I 5 Interstate 35 Community School District PO BOX 79 TRURO IOWA 50257	DATE 02/14/2010	38632
	AMOUNT \$1,841.40	
PAY * ONE THOUSANT EIGHT HUNDRED FORTY ONE AND 40/100 DOLLARS *		
UNION STATE BANK W-401 PSET IOWA 50273		
WALMART GE CUNSURE FINANCE Attn: TEAUNNA LESTER 485 LAKE ROAD SUITE 700 ATLANTA GA 30349-6057		
020022 6586 085 201027777 <i>Oliver Carlson Seal m Gray</i>		

#38632 1/21/10 \$1,841.40

3 I 5 Interstate 35 Community School District PO BOX 79 TRURO IOWA 50257	DATE 02/12/2010	38784
	AMOUNT \$2,419.94	
PAY * TWO THOUSAND FOUR HUNDRED NINETEEN AND 84/100 DOLLARS *		
UNION STATE BANK W-401 PSET IOWA 50273		
WALMART GE CUNSURE FINANCE Attn: TEAUNNA LESTER 485 LAKE ROAD SUITE 700 ATLANTA GA 30349-6057		
02530376483 <i>Oliver Carlson Seal m Gray</i>		

THE FACE OF THIS CHECK IS PRINTED WITH A COLORED BACKGROUND AND THE BACK CONTAINS A FACSIMILE WATERMARK-HOLD AT AN ANGLE TO VIEW.

3 I 5	Interstate 35
	Community School District P.O. BOX 79 • TRURO, IOWA 50257

DATE
02/24/2010

38846

PAY * TWO THOUSAND ONE HUNDRED TWENTY TWO AND 73/100 DOLLARS *

AMOUNT
\$7,122.73

UNION STATE BANK
WHITESSET IOWA 50273

TO THE ORDER OF
 FIRST BANKCARD
 PO BOX 2818
 OMAHA NE 68103-2818

Dina Brown
Debra M Gray

THE BACK OF THIS DOCUMENT CONTAINS ADDITIONAL SECURITY FEATURES, DETAILS ON BACK.

THE FACE OF THIS CHECK IS PRINTED WITH A COLORED BACKGROUND AND THE BACK CONTAINS A FACSIMILE WATERMARK-HOLD AT AN ANGLE TO VIEW.

3 I 5	Interstate 35
	Community School District P.O. BOX 79 • TRURO, IOWA 50257

DATE
03/12/2010

38997

PAY * ONE THOUSAND EIGHT HUNDRED FIFTY SEVEN AND 26/100 DOLLARS *

AMOUNT
\$1,857.26

UNION STATE BANK
WHITESSET IOWA 50273

TO THE ORDER OF
 FIRST BANKCARD
 PO BOX 2818
 OMAHA NE 68103-2818

Dina Brown
Debra M Gray

THE BACK OF THIS DOCUMENT CONTAINS ADDITIONAL SECURITY FEATURES, DETAILS ON BACK.

THE FACE OF THIS CHECK IS PRINTED WITH A COLORED BACKGROUND AND THE BACK CONTAINS A FACSIMILE WATERMARK-HOLD AT AN ANGLE TO VIEW.

3 I 5	Interstate 35
	Community School District P.O. BOX 79 • TRURO IOWA 50257

DATE
03/12/2010

38998

PAY * EIGHT HUNDRED FORTY THREE AND 23/100 DOLLARS *

AMOUNT
\$843.23

UNION STATE BANK
WHITESSET IOWA 50273

TO THE ORDER OF
 WALMART GE CUNSURE FINANCE
 Attn: TEANNA LESTER
 485 LAKE ROAD SUITE 700
 ATLANTA GA 30349-6057

Dina Brown
Debra M Gray

THE BACK OF THIS DOCUMENT CONTAINS ADDITIONAL SECURITY FEATURES, DETAILS ON BACK.