



Julie Blaha
State Auditor

March 25, 2021

Honorable School Board Members and
Superintendent Rhonda Dean
Independent School District No. 883
Rockford Area Schools
6051 Ash Street
Rockford, Minnesota 55373

Via Electronic Transmission

Dear School Board Members and Superintendent Dean:

The Office of the State Auditor (OSA) received concerns about Independent School District No. 883, Rockford Area Schools (School District). The concerns related to apparently nonbusiness purchases by the School District's now former Superintendent (former Superintendent). In cooperation with the Wright County Sheriff's Office (Sheriff's Office) and the School District, the OSA reviewed certain School District financial documents for the period July 1, 2010, through November 18, 2019.

Based on its review, the OSA prepared an Investigative Report, which the OSA provided to appropriate law enforcement agencies on May 28, 2020.¹ The Investigative Report described **\$53,421** in School District transactions that appeared improper.

Subsequently, on September 4, 2020, Wright County filed a 14-count criminal complaint that charged the former Superintendent with crimes including theft by swindle and embezzlement of public funds. On December 9, 2020, the former Superintendent entered a not guilty plea to all 14 counts.

A public version of the OSA Investigative Report (Investigative Report) is enclosed with this letter, and is now available to the public.

The OSA's review included a review of the School District's processes, practices, and policies regarding the use of School District funds. This letter provides observations and recommendations to the School District to help it better protect School District funds in the future.

Background

By law, the care, management, and control of an independent school district is vested in a board of directors known as the school board.² The school board must "superintend and manage the schools of the district; adopt rules for their organization, government, and instruction; keep registers; and prescribe textbooks and courses of study."³ The school board must employ a superintendent, "who shall be an ex officio nonvoting member of the school board."⁴ Each school board member "shall receive training in school finance and management developed in consultation with the Minnesota School Boards Association."⁵

¹ See Minn. Stat. §§ 6.715 and 6.51.

² See Minn. Stat. § 123B.09, subd. 1.

³ See Minn. Stat. § 123B.09, subd. 8.

⁴ Minn. Stat. § 123B.143, subd. 1.

⁵ See Minn. Stat. § 123B.09, subd. 2.

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Additionally, as the Minnesota School Boards Association suggests, high-performing school boards should hold the superintendent accountable for compliance with written school board policies and accept ultimate responsibility for fiscal oversight.⁶

As discussed in the Investigative Report, the School District established written processes that governed the purchases made by School District employees. The School District authorized certain employees, including the former Superintendent, to “utilize credit cards to purchase on behalf of the school.”⁷ According to its process flow memo, the School Board was to “review the Superintendent’s invoices and his reimbursements.”⁸

Based on the OSA’s review, it appears that the School Board did not hold the former Superintendent accountable for compliance with the School District’s written processes; and as a result, School District funds were spent for personal purchases, and other School District purchases lacked the itemization required by Minnesota Law.⁹ Further, it appears that the only individuals who critically reviewed the former Superintendent’s credit card purchases were individuals who reported to him.

Recommendation

The OSA recommends the School Board critically review and formally approve transactions that it is committed to oversee. It should carefully review expenditures to ensure that they are authorized and that proper documentation has been obtained.

To expand the School District’s internal controls, we recommend the adoption of a comprehensive credit card policy as described in the enclosed Statement of Position on Credit Card Use and Policies. In addition, as recommended by the Government U.S. General Accounting Office, “[o]ngoing monitoring . . . should be performed continually and be ingrained in the normal operations of a government purchase card program.”¹⁰

Thank you in advance for your attention to this matter. If you have any questions about this matter, please contact me at (651) 296-4717, or Nichole Bjornrud, CPA, CFE, at (651) 282-2750.

Sincerely,

/s/ Mark F. Kerr

Mark F. Kerr, JD, CFE
Special Investigations Director
Office of the State Auditor
(651) 296-4717

Encl.

⁶ See Standards for School Board Leadership available at www.mnmsba.org/Standards.

⁷ See Rockford Area Schools Significant Transaction Classes Process Flow Memo 2018-19 (Attachment B to the Investigative Report).

⁸ *Id.*

⁹ See Minn. Stat. § 471.38, subd. 1.

¹⁰ See <https://www.gao.gov/assets/gao-04-87g.pdf>.

**INVESTIGATIVE REPORT**
Independent School District No. 883, Rockford Area Schools**PUBLIC VERSION¹**Executive Summary

The Office of the State Auditor (OSA) received concerns about Independent School District No. 883, Rockford Area Schools (School District). The concerns related specifically to apparently nonbusiness purchases by the School District's now former Superintendent (former Superintendent).²

The OSA contacted the School District and the Wright County Sheriff's Office (Sheriff's Office), and requested and received from the School District various documents and information, including the School District's documentation for all purchases by the former Superintendent during his approximately nine-year tenure and documentation for payroll expense reimbursements made to him during that period.³ Based on a review of the information provided, the OSA identified **\$53,421** in purchases between July 1, 2010, and November 18, 2019, that appear to be improper.⁴ The OSA categorized the reasons that the purchases appeared improper into three general categories:

- **\$42,651** in purchases that appeared to be neither business-related nor authorized by law or contract. This category included purchases of a home Wi-Fi system, home security devices, a smart scale and body analyzer, a GoPro camera, Apple watches, a Fitbit, gift cards, clothing, and various electronic devices.
- **\$3,829** in fuel purchases, despite the fact that the former Superintendent received a monthly vehicle allowance from the School District.
- **\$6,941** in purchases made at restaurants, retail and hardware stores, and other businesses for which support necessary to identify the purpose of the purchases and otherwise determine their validity was absent.

This report summarizes the OSA's findings.

¹ A not public version of the Investigative Report was provided to law enforcement on May 28, 2020.

² This Investigative Report covers certain issues reviewed by the OSA. Nothing herein should be interpreted to imply the absence of other issues or approval of any act or transaction not mentioned. We understand that law enforcement is continuing its investigative work and that additional information may exist or arise.

³ This information included a summary spreadsheet prepared by the School District that lists purchases made from June 1, 2011, through September 11, 2019, (See Attachment A). In this summary spreadsheet, the School District identified \$40,803.95 in purchases it found questionable.

⁴ For purposes of this report, "improper" generally describes transactions for items, services, or purposes that are not business-related or are not authorized by law or contract, or for which proper supporting documentation required to validate a purchase is lacking.

Investigative Report

Background

The Rockford School Board (School Board) hired the former Superintendent in 2010. He held the position until his resignation, which was effective November 18, 2019.⁵ During this time, the former Superintendent's employment was covered by four successive contracts.⁶

Under Minnesota law, the duties of the superintendent of an independent school district include supervising schools in the district, making recommendations regarding employment and dismissals of teachers, superintending grading practices and examinations, and performing other duties prescribed by the school board.⁷ Additionally, the former Superintendent's employment contracts all stated, "[t]he Superintendent shall have charge of the administration of the schools under the direction of the School Board. The Superintendent shall be the chief executive officer of the School District...shall organize, reorganize, and arrange the administrative and supervisory staff, including instruction and business affairs, as best serves the School District subject to the approval of the School Board...."⁸ They also specifically stated, "[t]he Superintendent shall abide by the policies, regulations, rules, and procedures established by the School Board and the State of Minnesota."⁹

Synopsis of Laws Considered by the OSA During Review of School District Purchases

Under Minnesota law, expenditure of public funds (including school district funds) requires that there be both authority and a public purpose.¹⁰ Authority may be specifically stated in a statute or implied as necessary to do something that is expressly authorized.¹¹ A public purpose has been defined by the Minnesota Supreme Court as "[s]uch an activity as will serve as a benefit to the community as a body and which, at the same time, is directly related to the functions of government."¹²

With respect to payment for fuel and other expenses related to authorized use of a vehicle in conjunction with work, Minnesota law authorizes public entities to compensate or reimburse their employees for the employees' use of personal vehicles on official business.¹³ Governing bodies may provide such compensation or reimbursement either through payments for mileage or by paying an employee a fixed monthly or periodic vehicle allowance, but not both.¹⁴

Finally, under Minnesota law, claims presented for payment using public funds must be in writing and itemized, if possible. See Minn. Stat. § 471.38, subd. 1.

⁵ See SEPARATION AGREEMENT signed November 18, 2019.

⁶ See SUPERINTENDENT CONTRACTS, dated May 11, 2010, July 11, 2012, July 20, 2015, and July 23, 2018.

⁷ See Minn. Stat. § 123B.143, subd. 1.

⁸ See SUPERINTENDENT CONTRACTS, dated May 11, 2010, July 11, 2012, July 20, 2015, and July 23, 2018.

⁹ *Id.*

¹⁰ See, e.g., Op. Att'y Gen. 59a-22 (Dec. 4, 1934), and Op. Att'y Gen. 59a-22 (Nov. 23, 1966).

¹¹ See, e.g., *Mangold Midwest Co. v. Village of Richfield*, 143 N.W. 2d 813, 820 (1966).

¹² See *Visina v. Freeman*, 89 N.W. 2d 635 (1958).

¹³ Minn. Stat. § 471.665.

¹⁴ *Id.*

School District Policies and Procedures Applicable to Employee Purchases

In addition to the applicable laws around purchases using public funds, the School Board has policies and procedures that governed the purchases by School District employees, including the former Superintendent. The School District authorized certain employees, including the former Superintendent, to “utilize credit cards to purchase on behalf of the school.”¹⁵ The School District’s credit card approval process requires each cardholder to “submit receipts monthly to the district office.”¹⁶ For all “credit card approvals and allowed expenditures,” the Superintendent was expected to review “all of the invoices and reimbursements for the employees,” and the School Board was to “review the Superintendent’s invoices and his reimbursements.”¹⁷

OSA Review

Purchases Lacking Apparent Authority and Public Purpose

During the OSA’s review, it noted several purchases that did not have an apparent purpose tied to the official duties nor documentation that described such a purpose. These purchases included a home Wi-Fi system, home security devices, a smart scale and body analyzer, a GoPro camera, Apple watches, a Fitbit, gift cards, clothing, and various electronic devices. In total, the OSA found at least **\$42,651** in such purchases.¹⁸ They are listed in Attachment C (prepared by the OSA).

The former Superintendent’s employment contracts contained a section providing certain School District funds for professional development or educational-related expenses of the Superintendent not to exceed \$4,000 annually.¹⁹ Since the Superintendent Contract provisions allowed professional development expenditures that could include technology, the technology purchases included in Attachment C are only those for which the OSA found no evident connection to professional development or education.²⁰

¹⁵ See Rockford Area Schools Significant Transaction Classes Process Flow Memo 2018-19 (Attachment B).

¹⁶ *Id.* An independent school district is authorized to use credit cards by Minn. Stat. § 123B.02, subd. 23. This statute states, “[a] board may authorize the use of a credit card by any officer or employee otherwise authorized to make a purchase on behalf of the district. . . . A purchase by credit card must otherwise comply with all statutes, rules, or district policy applicable to school district purchases.”

¹⁷ See Rockford Area Schools Significant Transaction Classes Process Flow Memo 2018-19 (Attachment B).

¹⁸ Most of these purchases were made using a School District credit card issued to the former Superintendent. School District staff reported the electronic devices purchased, with one exception, could not be located at any School District location. Law enforcement may have obtained additional information on the location of these devices.

¹⁹ The 2010, 2012, and 2015 contracts state, “[t]he School District shall provide to the Superintendent \$4,000 annually for any professional development or educational related expenses, including but not limited to; any professional materials, supplies, electronics, devices, or equipment, tuition or educational loan expenses, and professional development expenses.” The 2018 contract states, “[t]he School District shall provide to the Superintendent \$4,000 annually for any professional development or related expenses, including but not limited to; any educational materials & supplies, electronics, devices, equipment or tuition expenses.”

²⁰ Besides the apparently improper reliance by the former Superintendent on this contractual provision, the OSA questions the use of a School District credit card to provide employee benefits which should be processed through the School District’s payroll procedures to insure proper inclusion in an employee’s income for tax purposes.

Apparently Improper Fuel Purchases

The School District paid the former Superintendent a monthly vehicle allowance. The Superintendent Contracts between the former Superintendent and the School District specifically obligated the School District to “provide the Superintendent with a monthly allowance of \$675 for business use of his/her private vehicle” pursuant to Minn. Stat. § 471.665, subd. 3.²¹ The former Superintendent received the monthly allowance provided for in his contract through monthly payroll disbursements.

During its review, the OSA identified numerous fuel purchases at various gas stations. Besides the impropriety of using public funds to purchase fuel when already receiving a monthly vehicle allowance (see Minn. Stat. § 471.665, subd. 3), School District documents show that these purchases were not payments tied to a report of actual miles driven. The School District reported that it did not provide a School District-owned vehicle to the former Superintendent.

The OSA found that School District funds totaling **\$3,829** were improperly disbursed to the former Superintendent for these fuel purchases. The purchases are listed in Attachment D (prepared by the OSA).

Unsupported Transactions

As previously noted, the OSA requested and received from the School District receipts and other documentation for all of the School District credit card accounts used by the former Superintendent. Because monthly statements received from a credit card company lack sufficient detail to comply with the itemization requirement under Minn. Stat. § 471.38, subd. 1, invoices and receipts are necessary to support items charged with a public entity’s credit card. Itemization is particularly important for purchases at food establishments, hotels, and multipurpose retailers and for online purchases. This requirement was included in the School District’s process requiring credit card holders to “submit receipts monthly to the district office.”²²

In its review of credit card purchases, the OSA discovered that many of the credit card transactions could not be traced to supporting receipts. School District staff were in frequent communication with the School District’s credit card company attempting to obtain images of the receipts. Despite these efforts by School District staff, several purchases were never itemized.

In total, the OSA found **\$6,941** in purchases that lacked itemization. The lack of itemized receipts prevents the OSA and the School District from determining whether the purchases were authorized and for a public purpose. A list of these purchases is provided in Attachment E (prepared by the OSA).

²¹ See SUPERINTENDENT CONTRACTS, dated May 11, 2010, July 11, 2012, July 20, 2015, and July 23, 2018.

²² See Rockford Area Schools Significant Transaction Classes Process Flow Memo 2018-19 (Attachment B).

Conclusion

Based on a review of the information provided, the OSA identified **\$53,421** in apparently improper purchases.

- The OSA found purchases of a home Wi-Fi system, home security devices, a smart scale and body analyzer, a GoPro camera, Apple watches, a Fitbit, gift cards, clothing, electronic devices, and other items totaling **\$42,651** that appear without apparent authority and public purpose.
- The OSA found apparently improper fuel purchases totaling **\$3,829** outside of the Superintendent's vehicle allowance.
- The OSA also identified **\$6,941** in purchases made at restaurants, retail and hardware stores, and other businesses, lacking itemization that would allow determination of whether they were authorized and for a public purpose.

The OSA remains available to assist the Sheriff's Office and the Wright County Attorney's Office.

ATTACHMENT A

Fiscal Year	CK#	Item Purchased	Vendor	Date Purchased	Color	Size	Amount
2019-20	Credit Card	EERO +2 Home Wi-Fi System sales tax	Best Buy	9/11/2019			399.00 30.03
2018-19	PR Reimb.	43" Smart 4K TV	Best Buy	8/6/2018			379.99 paid back by check
2018-19	94308	Bluetooth Audio Receiver Transmitter	Best Buy	8/6/2018			75.25
2018-19	94907	Blink 4-Pack Wire Free Cameras	QVC	11/25/2018			268.39
2018-19	95451	Chromebook 14 G5 4GB Acad Chromeos Management License	SHI International Corp SHI International Corp	3/7/2019 3/7/2019			235.00 24.00
2017-18	93688	Apple Watch Series 3 Apple Care for above watch Apple Watch Series 3 Apple Care for above watch Bose Soundsport Free Wireless Headphones Amazon ECHO Show	Best Buy Best Buy Best Buy Best Buy Best Buy Best Buy	5/27/2018 5/27/2018 5/30/2018 5/30/2018 6/4/2018 6/4/2018	Silver Gray Black Black	38MM 42MM	279.00 49.00 359.00 49.00 199.99 149.99
2017-18	93295	Hue White and Color Ambiance light Bulbs Apple iPad Pro 10.5 Apple Pencil	Best Buy Target Target	3/23/2018 3/25/2018 3/25/2018	Color/White		177.99 729.00 95.00
2017-18	93898	Smart wireless body scale & Analyzer Hero6 4K underwater Camera 3 year protection plan on above camera Ultimate Accessory kit for above camera Memory Card SanDisk for above camera GoPro Dual Battery charger for above camera GoPro Floating Hand Grip for above camera iPad Wi-Fi 128GB Ipad 9.7 Metropolis Case Cognitive Behavior Therapy History of the United States Nutrition Made Clear Optimizing Brain Fitness Scientific Secrets for a Powerful Memory The Aging Brain Understanding Nonverbal Communications	Qardio Best Buy Best Buy Best Buy Best Buy Best Buy Best Buy Best Buy Best Buy Best Buy The Great Courses The Great Courses The Great Courses The Great Courses The Great Courses The Great Courses The Great Courses	7/18/2018 6/19/2018 6/19/2018 6/19/2018 6/19/2018 6/19/2018 6/19/2018 6/19/2018 6/22/2018 6/22/2018 6/22/2018 6/22/2018 6/22/2018 6/22/2018 6/22/2018 6/22/2018 6/22/2018	Space Grey Red		161.05 429.49 89.99 64.41 80.52 53.68 32.20 429.99 59.99 29.95 84.95 44.95 17.95 13.95 17.95 17.95
2017-18	93466	Soundsport Free Wireless Headphones Soundlink Over Ear Headphones	Bose Bose	4/7/2018 4/7/2018	Navy Blue/Black		199.95 89.95

not here, not board
meeting laptop

ATTACHMENT A (Continued)

2017-18	92902 Fitbit Alta HR	Best Buy	2/4/2018 Black	Small	119.95	
	Fitbit Alta Fitness Wristband	Best Buy	2/4/2018 Silver		99.95	
	Philips A19 smart bulbs	Best Buy	2/4/2018		49.99	
	tax				20.30	
2016-17	89454 ThinkWare F750 Dash Cam WIFI	Best Buy	8/8/2016		289.99	
	Hardwiring Cable	Best Buy			29.99	
	Dash Cam Install	Best Buy			49.99	
	Standard indash install	Best Buy			64.99	
	2 Yr w/ADH GPS	Best Buy			59.99	
	sales tax	Best Buy			31.64	
	Lenovo Yoga 900 Sleeve (laptop sleeve)	Best Buy	8/8/2016 Black		29.99 In John's possession	
	sales tax	Best Buy			2.17	
	Lenovo Yoga 900 step (I think a laptop)	Best Buy			1,449.99 In John's possession	
	Sonos Connect Amp 110W Amplifier (wireless audio speaker)	Best Buy			499.98	
sales tax	Best Buy			141.85		
??? Purchase on credit card - no receipt	Best Buy			53.62		
2016-17	89922 ??? From Verizon, no receipt	Verizon	10/19/2016		555.07	
2016-17	90108 iPhone 7 trade-in	Verison	11/25/2019		135.06	
2016-17	91456 Buyout payment	Verizon Wireless	6/12/2017		382.50	
		Verizon Wireless	6/12/2017		734.94	
2015-16	87783 NestCam Google Digital Wired Indoor Security Camera with Night Vision	Lowe's	12/5/2015		199.00	
		Google Nest Learning Thermostat			249.00	
		Light Bulb's			39.98	
		Bose Soundtouch 10 Speaker	Bose	12/22/2015 Black		199.95
		sales tax				13.75
		Chip for digital camera	Target	12/30/2015		19.98
sales tax				1.37		
2015-16	86633 Amazon ECHO	Amazon	6/30/2015		192.36	
		Computer Bag - no receipt	Best Buy	7/10/2015		32.11
		Apple Watch Dock	Best Buy	8/3/2015		59.99
		Razor Ultra Portable Charger Device	Best Buy	8/3/2015		99.99
		Incase MD Pro 13" Sling Sleeve	Best Buy	8/3/2015		60.99
		tax				16.07
		Nikon D7100 Digital Camera	National Camera Exchnage	8/4/2015		1,199.99
		Pro 67MM Digital filter	National Camera Exchnage	8/4/2015		49.95
Nikon Battery	National Camera Exchnage	8/4/2015		69.99		
Memory Card Pro 8GB SDHC	National Camera Exchnage	8/4/2015		24.95		

ATTACHMENT A (Continued)

2015-16	86813 NeatDesk Desktop Scanner and Digital Filing System 2 year replacement plan tax	HSN	8/13/2015	199.95	
		HSN	8/13/2015	25.95	
				13.75	
					not here - not his board meeting
	Laptop Asus 23" Intel I5 tax	Best Buy	8/23/2015	741.79	laptop
				53.97	
2015-16	89003 Micro SD Ultra Plus 64GB Micro SD Ultra Plus 64GB tax Quiet Comfort 25 Cancelling Headphones tax Epson workforce ET-4550 wireless printer Philips HUE Tap Remote Switch LED Lightstrip 2M Smart LED A19 start kit light bulbs Garmin Vivosmart HR Activity Tracker 2 year ADH product replacement Epson Ecotank black Ink Epson Ecotank Cyan Ink Epson Ecotank Magnta Ink Espon Ecotank Yellow Ink tax	Best Buy	6/12/2016	24.99	
		Best Buy	6/12/2016	24.99	
				3.63	
		Bose	6/18/2016	299.95	
				20.62	
		Best Buy	6/21/2016	499.99	
		Best Buy	6/21/2016	49.99	
		Best Buy	6/21/2016	89.99	
		Best Buy	6/21/2016	199.99	
		Best Buy	6/21/2016	149.99	
		Best Buy	6/21/2016	29.99	
		Best Buy	6/21/2016	16.57	
		Best Buy	6/21/2016	11.04	
		Best Buy	6/21/2016	11.04	
Best Buy	6/21/2016	11.04			
			75.64		
2014-15	84236 Smart Doorbell Doorbot	Doorbot	8/24/2014	199.00	
2014-15	83934 Hedberg Moving Solutions Motion activated peephole camera PIR Motion Sensor LED Bar 4 LEDs Knocking Sensor for Digital peephole Discount	Hedberg Moving Solutions	7/31/2014	200.00	
		Smarthome	7/14/2014	132.96	
		Smarthome	7/14/2014	29.99	
		Smarthome	7/14/2019	35.00	
				-20.00	
2014-15	85034 Solo TV sound system RC-PWS Universal Remote RC-PWS Universal Remote sales tax	Bose	12/19/2014	249.95	
		Bose	12/19/2014	29.95	
		Bose	12/19/2014	29.95	
				21.30	
2014-15	85295 Imac computer App for IMAC	Apple Inc.	1/21/2015	2,473.99	this is desktop - not in his office
		Apple Inc.	1/21/2015	119.00	
2014-15	86429 Apple Watch Sport 42MM Apple Care + for above watch Fitbit Charge HR 2 year 100-149 GSP Tax	Apple Store Rosedale Center	6/26/2015	599.00	
		Apple Store Rosedale Center	6/26/2015	69.00	
		Best Buy	7/5/2015 Plum	149.99	Large
		Best Buy	7/5/2015	29.99	
				10.90	

ATTACHMENT A (Continued)

2013-14	82600 6" Digimatic Caliper	MSI Viking Gage Metrology Solutions	12/20/2013	99.95
	Calibration w/Long form certificated	MSI Viking Gage Metrology Solutions	12/20/2013	15.00
	Battery	MSI Viking Gage Metrology Solutions	12/20/2013	4.20
	Freight	MSI Viking Gage Metrology Solutions	12/20/2013	11.34
	Solo TV Sound System	Bose	12/7/2013	279.95
	Soundlink Mini Speaker	Bose	12/7/2013 Silver	199.95
	Soundlink Mini Soft Cover	Bose	12/7/2013 Blue	24.95
	sales tax			34.72
2013-14	82805 Headphones for Ipad	Herrington Catalog	1/7/2014	115.90
	Seagate Backup plus portable hard drive	Best Buy	1/8/2014	159.99
	ASUS Wireless Wi-Fi Router	Best Buy	1/8/2014	179.99
	sales tax			24.73
	Quiet Comfort Headphones	Bose	1/11/2014 Brown	299.95
	Soundlink Mini Speaker	Bose	1/11/2014 Silver	199.95
	Soundlink Mini Soft Cover	Bose	1/11/2014 Blue	24.95
	Cable Pkgd RCA Adapter	Bose	1/11/2014	15.00
	sales tax			37.12
2013-14	83164 GIFT CARD	Apple Store, Ridgedale	3/22/2014	1,394.00
	MBL Charger Electronics	Target	3/27/2014	34.99
	Multi-Device ????	Target	3/27/2014	49.99
	MBL Charger Electronics	Target	3/27/2014	34.99
	tax			8.25
	Refuel WP iPhone batt	Herrington	4/1/2014	119.95
	iPhone Cable Batt	Herrington	4/1/2014	69.95
	Shipping			20.95
2013-14	83790 Nikon D3200 Digital Camera	National Camera Exchange	6/20/2014	529.99
	Pro 52MM UV MC	National Camera Exchange	6/20/2014	10.00
2012-13	78640 Full Color DVD	Quickturn Publicatation	7/11/2012	587.50
	Freight			35.04
2012-13	79004 Mophie Juice Pack Air Iphone	Radio Shack	8/8/2012	79.99
	Smartphone case	Radio Shack	8/8/2012	24.99
	2 year case replacement	Radio Shack	8/8/2012	1.99
	2 year case replacement	Radio Shack	8/8/2012	1.99
	sales tax			7.48

ATTACHMENT A (Continued)

2012-13	80016 Plastic Adjustable Display Plastic Adjustable Display Protection Sm Apple iPhone Belkin Crème Quilted Case sales tax Ipad 2 16 GB sales tax	Office Max	12/6/2012	35.49
		Office Max	12/6/2012	35.49
		Office Max	12/6/2012	11.99
		Radio Shack	12/10/2012	39.99
				2.85
		Best Buy	12/18/2012 Black	399.99
			29.10	
2012-13	80894 8 Port 4 POE Gigabit Unmanaged Injector Color IP Dome POE/12v VP WP Dome Camera Color 2MP 35IR WP Bullet IP Camera 6 Channel 1920x1080p NVR 2TB Hard Drive 151 SE Environmental SPEAKER	New Security Technologies Inc.	4/11/2013	179.00
		New Security Technologies Inc.	4/11/2013	510.00
		New Security Technologies Inc.	4/11/2013	510.00
		New Security Technologies Inc.	4/11/2013	499.00
		New Security Technologies Inc.	4/11/2013	199.00
		Bose	4/17/2013 White	249.95
2012-13	81268 iPhone Rocketfish Advance Car	Best Buy	6/22/2013	139.24
2011-12	76039 Pico Mini Pocket Projector DVD to VGA Adapter sales tax sales tax ??? Purchase on credit card - no receipt Purchase on credit card - no receipt - MSBA retrieval receipt says clothing Micro Mini T-Shirt Launcher	Best Buy	8/10/2011	369.99 maybe here
		Best Buy	8/10/2011	24.99
				1.84
				27.29
		Walmart	8/15/2011	48.21
		Cutter & Buck Direct	8/24/2011	146.00
	War Machine Inc	9/2/2011	1,095.34 used by activity dept	
2011-12	76678 Bose LT Compact Power Stand (speakers) Bose Compact Extension MNSTR 3 FT Mini to Mini Tax Bose LT Compact Power Stand Bose Compact Extension Tax MNSTR 3 FT Mini to Mini Tax Livewire Advantage 15FT Mic Cable Shure DYN Mic Tripod Mic Stand Tax Adobe CS5 Photoshop Extended	Bose	10/6/2011	711.85 possible bought for dance team
		Bose	10/6/2011	98.10
		Bose	10/6/2011	14.95
				56.71
		Bose	10/6/2011	711.85
		Bose	10/6/2011	98.10
				55.68
		Bose	10/6/2011	14.95
				1.03
		Guitar Center	10/8/2011	21.99
		Guitar Center	10/8/2011	89.99
		Guitar Center	10/8/2011 Black	59.99
				12.25
Apple Store	11/1/2011	199.95 possible used here		
2011-12	76887 Computer Music Monitor tax	Bose	12/3/2011	269.95 18.56
2011-12	77949 iPad2 BT Keyboard Grip	Brookstone	3/26/2012 Black	99.99

ATTACHMENT A (Continued)

	tax				7.27
	purchase on credit card - no receipt	Brookstone	3/15/2012		107.22
2011-12	78077 New Ipad	Verizon Wireless	3/22/2012		870.07
2011-12	78433 Media - no receipt	Apple Itunes Store	5/9/2012		21.95
	??? Credit card charge - no receipt	Apple Itunes Store	5/12/2012		20.95
	??? Credit card charge - no receipt	Apple Itunes Store	5/13/2012		23.95
	Otterbox Ipad Defender	Radio Shack	5/25/2012 Black		96.40
	XLZAGGWIPE Upgrade Eligibility Coupon	Radio Shack	5/25/2012		10.70
	20 GB storage Icloud	iCloud	5/25/2012		40.00
	??? Credit card charge - no receipt	Walmart	5/25/2012		47.95
2011-12	78511 App for Macbook Pro	Apple Computer Inc.	6/20/2012		239.00
	Apple Magic Mouse	Apple Computer Inc.	6/13/2012		69.00
	Apple USB SuperDrive	Apple Computer Inc.	6/20/2012		79.00
	Apple Wireless Keyboard	Apple Computer Inc.	6/20/2012		69.00
					Not here - not his board meeting
2011-12	78571 Mac Book Pro w/retina display	Apple Computer Inc.	6/13/2012		2,599.00 laptop
2011-12	78620 Office for Mac 2011 Home & Student Family Pack	Amazon	6/21/2012		107.93 not here
2010-11	72305 Nikon Digital Camera	National Camera Exchange	7/7/2010		849.99
	Tamron AF18-270MM Zoom Lens	National Camera Exchange	7/7/2010		629.99
	Promaster 7500 EDF Digital Electronic Flash cube	National Camera Exchange	7/7/2010		199.99
	Nikon AF 50MM F1.8D Lens	National Camera Exchange	7/7/2010		149.99
	Promaster 4GB Memory Card	National Camera Exchange	7/7/2010		39.99
	Pro Universal USB2 HC Reader	National Camera Exchange	7/7/2010		39.99
	Promaster Micro Clean Cloth	National Camera Exchange	7/7/2010		5.99
	Promaster 72MM UV MC	National Camera Exchange	7/7/2010		39.99
	Promaster 52MM UV MC	National Camera Exchange	7/7/2010		20.99
	Nikon School DVD-Understanding	National Camera Exchange	7/7/2010		14.99
	Lowepro Nova AW 170	National Camera Exchange	7/7/2010 Black		64.99
2010-11	73029 Fleece Vest (6 vests @ 13.98 each)	Sam's Club	9/20/2010		83.88
	Granola Bar (4 @ 7.74 each)	Sam's Club	9/20/2010		30.96
2010-11	73493 Tuxedo	Savvi Formalwear	11/11/2010		41.95
	Micrdual VPC	Verizon Wireless	11/29/2010		22.49
	EMIC USB	Verizon Wireless	11/29/2010		22.49
2010-11	74096 White Gorilla	Ragstock	1/23/2011		89.99
	Bandana	Ragstock	1/23/2011		1.49
	Promaster Pen-EI3E Nikon	National Camera Exchange	1/26/2011		49.99

ATTACHMENT A (Continued)

	Nikon MH-18A Charger	National Camera Exchange	1/26/2011	58.99
	??? Purchase credit card charge-no receipt	Sam's Club	2/2/2011	74.52
2010-11	74418 ScanShell 800NR Business Card Scanner	ScanShell Store	2/16/2011	189.00
	Freight on scanner	ScanShell Store	2/16/2011	14.95
2010-11	74902 Volumn Voucher for Apple iPad	Apple Computer Inc.	4/14/2011	100.00
2010-11	75079 MacBook Pro 13" 2.7GHz Dual-core	The Apple Store	6/4/2011	1,428.00 not here - not his board meeting laptop
2010-11	75179 Moshi Mini-DP to HDMI Adaptor	Apple Inc.	6/2/2011	34.95
2010-11	75176 Pro Tools 9 software	Musician's Friend	6/1/2011	599.00 not here
		TOTAL		<u>40,803.95</u>

ATTACHMENT B
Rockford Area Schools
Significant Transaction Classes Process Flow Memo
2018-19

- Business Manager
- Account Clerk-Accounts Receivable, Purchasing, Accounts Payable, Building & Grounds Direct Support
 - Account Clerk-Payroll, Benefits & Technology Direct Support
 - Community Center -community education receipts
 - ECFE/SR Director-early childhood, preschool receipts
 - Galaxy Kids Director-school age childcare receipts
- Food Service Director-food service receipts
 - ES Secretary, responsible for IC receipt entry, elementary receipts, Special Education Secretary
 - MS Secretary, responsible for IC receipt entry, middle school receipts
 - HS Secretary, responsible for IC receipt entry, high school receipts
 - HS Activities, responsible for activities receipts

A standard chart of accounts is used under the UFARS system that is mandated by the Minnesota Department of Education.

Cash and Investments, Receipts, Revenue, Receivable and Receipts

The School board has delegated the duties of investing cash on hand not required for immediate expenditure to the Business Manager. Annually, a resolution is passed that allows these individuals to invest idle District cash in accordance with Minnesota Statute 475.66 as noted in the *Minnesota Legal Compliance Audit Guide for Local Government*. This resolution also allows these individuals to designate such depositories where investing takes place. This annual resolution is considered to be the "investment policy" of the District.

The Business Manager is responsible for reconciling the bank accounts. The Business Manager directly supervises the account clerks (ap/ar/payroll/benefits). The Business Manager ensures that reconciled bank accounts agree with the general ledger and the Superintendent reviews and signs the completed bank reconciliations.

The District's primary revenue sources consist of property taxes and state/federal grants and aids. Property taxes are received via wire transfers. State/federal grants and aids are received via wire transfers and by check (received via filing of progress or completion reports or SEDRA reports). For amounts received by check,

The receipt is returned to the account Business Manager to attach to the deposit receipts. The
business manager reviews the codes and enters it into the system. Other receipts are tallied by the respective office locations,
these receipts The account
clerk-accounts receivable verifies the receipts
The business manager reviews the deposit and coding and enters it to the system.

Generally the business manager computes and records receivables (taxes, IDEAS, and state and federal programs) – including reconciling amounts with the IDEAS and various grant agreements. The Business Manager works with individual program directors to identify federal financial assistance and to reconcile differences between SEDRA and UFARS. In the program SMART Finance, the revenue booked goes right to revenue, it does not go into accounts receivable. Invoices are used and if an amount needs to be booked as a receivable, the business manager enters and reconciles these. The Business Manager reviews the accounts receivable on a monthly basis and compares this to the GL.

Cash Disbursements, Expenditures for Goods and Services and Accounts Payable

The accounts payable department consists of two people. The account clerk is responsible for purchase order submission and for payment of the bills. The Superintendent signs and reviews each payable.

The District uses computerized purchase orders to account for all purchases. The District uses online ordering. All staff

ATTACHMENT B (Continued)

must log on to Smart Finance and issue a requisition. The requisition is routed to their immediate supervisor (principals, administration) for approval. Once approved, the requisition is routed to the purchasing clerk in the district office to submit a purchase order. She/he will then print and fax the order once all approvals have been obtained. All purchase orders are updated to the general ledger on a daily basis in accounts payable. The person/department requesting the item is also responsible for remaining within the budget guidelines for that specific item. Generally, if there is room in the budget for an item, the respective school building principal/department head approves the purchase order and the item is ordered. If there is no room in the budget, the principal is not allowed to approve the order. They will have to make a budget transfer request and they can only transfer money within their own budget. Once the item is received, the person that ordered the item verifies that it was received and remits the packing slip to the account clerk-ap. The account clerk-ap then matches the packing slip with the invoice and the purchase order, checks to see that the amount has been authorized.

An additional step is required for requisitions that are paid with special education funds. The special education staff member or special education coordinator must also complete a justification form detailing the expense is a valid, allowable expense with special education funds. The special education coordinator reviews the justification form and if allowed, submits the justification form to the account clerk to include with the purchase order.

Reimbursements for items purchased by staff or for travel: A payment voucher is completed or a travel voucher depending on the expense. Detailed receipts are attached if it is a reimbursement for supplies. Sales tax is not reimbursed if the employee was charged. Travel is paid for mileage at the IRS approved rate. Mileage must be from the school district address to the destination (not from the employees home, unless the mileage would be less). Meals are reimbursed with a detailed receipt, as well as any parking fee. The employee is reimbursed for supplies or travel in the payroll system.

Based on invoice due dates, checks are prepared by the account clerk-ap. All finance checks are prepared and signed by computer (digitized signatures). The account clerk-ap, account clerk-payroll, and the Business Manager as backup are the only persons that have access to the finance password. Once a check is prepared and printed, it is returned to A/P to be matched with the purchase order and canceled invoice, it is remitted to the vendor for payment. The approval process has already been satisfied. Since the approved amount has been compared to the budget and approved by a department head, the approval process is considered complete. There are additional controls that the district uses to monitor disbursements. A budget to actual comparison is made monthly by the school building principal or department head. A budget to actual comparison is made quarterly by school district administration. The board receives a detailed listing of checks that are ready for disbursement each month. The board approves all checks before they are disbursed unless there would be a late fee for holding it too long, registration deadline is required, or the 35 day statute is due. They are mailed out the day after the board meeting. The board treasurer receives a detailed disbursement report each month, prior to approving the bills to review all payments and recommends payment to ensuing board meeting upon their review.

Payroll and Related Liabilities

This payroll department consists of two people; the Business Manager and the account clerk-pr. Together they issue the contracts and set up the new employee orientations. The business manager reviews all of the paper work to determine that all of the steps have been followed. The account clerk-pr enters them into the system and runs payroll. Once the account clerk-pr has entered in the new employee, the business manager will review that it matches the master contract. The account clerk-pr verifies time cards, inputs all data for each payroll and runs the payroll. Building supervisors are responsible to sign and verify each timecard. The business manager verifies and signs the payroll proof as well as the final payroll register.

Payroll and Related Liabilities (Continued)

There are approximately 240 employees/W-2 in the District. Approximately 230 payroll auto deposits are generated each pay period due to the total employee count includes all workers that may not work within that pay period. All employees are paid twice each month. Salaried teaching and non-teaching positions are paid based on individual contracts. Time cards are not maintained, only attendance records are maintained on these positions. Hourly employees complete time cards that are approved by that specific department head.

Payroll Methods:

Licensed teachers- contracted salary/24 pay periods paid on the 1st and 15th of the month. Additional pay is paid with an approved voucher. Pay docks are taken for several types of leave. Account code conversions are submitted to Region V at year end for any necessary UFARS code adjustments when needed.

ATTACHMENT B (Continued)

Special Education licensed teachers- are paid the same, their assignment is coded based on their caseloads at the beginning of the year using the MDE spreadsheet for allocation.

Support Staff- All support staff are paid directly from their timecard based on time worked. Their individual time is entered each payroll cycle and coded appropriately based on the type of work performed. The approved time cards are submitted to the payroll department for processing. Each supervisor is responsible to sign timecards for their employees and check for accuracy before submitting to the business office for payment.

Special Education Specific Timecards: All special education employees are directly coded to the funding source they are serving. Most cases the special education employee is hired 100% from special education funds, in the event they have a shared assignment with another funding source, the detail is attached to their timecard each pay periods with specific time logged for each assignment and the timecard is then coded properly at the time of payment.

All payroll checks are prepared and signed by computer (digitized signatures). The account clerk-payroll, and the Business Manager are the only two people that have access to the payroll password. Approximately 100% of the district's employees use direct deposit. Federal, State payroll withholdings; TRA, PERA, Annuities, Health Care Savings, and Flex Plan contributions are submitted electronically. All other withholdings are submitted by check through the US mail. The account clerk-pr reconciles the payroll liabilities monthly. After the payroll liabilities are reconciled by the account clerk-pr, the business manager reviews the payroll liabilities for accuracy.

Credit Card Approvals and Allowed Expenditures

The District maintains a few credit card accounts that have been approved for individuals. The board has authorized

to utilize credit cards to purchase on behalf of the school. These credit cards have limits enforced by the credit card company. All credit card payments are made only after proper approval and authorization is verified by the account clerk-pr. Each card holder must submit receipts monthly to the district office, when purchases are made using the credit card and they are attached to a credit card receipt form. The Superintendent reviews all of the invoices and reimbursements for the employees. The Superintendent reviews the Business Manager's invoices and reimbursements and the board will review the Superintendent's invoices and his reimbursements.

Capital Assets

The District maintains a listing that has been maintained on the SMART Finance capital asset module. A full appraisal of capital assets was completed during FY07. The business manager reviews all 500 object codes and reviews the invoices and marks all fixed assets additions using the smart finance fixed asset system at the end of each fiscal year. If assets are disposed, the building and grounds director or technology director notifies the business manager and they are removed in the smart finance asset system. Depreciation is run once a year at the end of the year for the audit.

For items purchased with special education funds, the \$5,000 threshold is not used, but if technology items are purchased (that are less than \$5,000), a running capital log is kept in a google document by the special education coordinator, director of technology and business manager. The special education coordinator is responsible to review this inventory yearly and verify the equipment by signing the log.

Federal Grant Programs

The District has approximately 5 federal financial assistance programs (Title I, Title II, Food Service, Federal Flow through Special Education Aid - MAWSECO). The responsibility for managing each program falls under the applicable program director. For example, food service programs are managed by the food service director and community education programs are managed by the community education director, etc. The Business Manager works with each program director to provide financial information. All external reporting is the responsibility of the applicable program director. The director reviews

ATTACHMENT B (Continued)

and summarizes federal programs at the fiscal year including the recording of federal receivables.

Student Activities

The activity fund is under board control. The above procedures are followed for any student activity transaction.

ATTACHMENT C

Transaction Date	Purchase Method	Payment To	OSA Description of Items Reported in Receipt	Amount
Wednesday, September 11, 2019	District Credit Card	Best Buy Maple Grove, MN	EERO Home Wi-Fi System and 2 Beacons - extends internet access throughout home	\$ 429.03
Tuesday, July 23, 2019	District Credit Card	Apl Itunes	iCloud Storage	\$ 9.99
Tuesday, April 23, 2019	District Credit Card	Apl Itunes	iCloud Storage	\$ 9.99
Saturday, March 23, 2019	District Credit Card	Apl Itunes	iCloud Storage	\$ 9.99
Thursday, March 7, 2019	Vendor Payment	SHI International Corp	Chromebook 14 G5-Celeron (\$235) and Mgmt Svc (\$24) - School District issued a Chromebook in 2017	\$ 259.00
Sunday, February 24, 2019	District Credit Card	Apl Itunes	iCloud Storage	\$ 9.86
Saturday, January 26, 2019	District Credit Card	Apl Itunes	iCloud Storage	\$ 0.99
Wednesday, December 26, 2018	District Credit Card	Apl Itunes	iCloud Storage	\$ 0.99
Wednesday, November 28, 2018	District Credit Card	QVC	Blink Home Security System - 4-pack wire free HD weatherproof wi-fi cameras	\$ 268.39
Thursday, November 15, 2018	School District check to the former Superintendent		Best Buy Receipt and Payroll Voucher documents LG Smart 4K TV - paid back on 4/18/2019	\$ 379.99
Friday, October 26, 2018	District Credit Card	Apl Itunes	iCloud Storage	\$ 0.99
Monday, August 6, 2018	District Credit Card	Best Buy Maple Grove, MN	Aluratek Universal Receiver & Transmitter - for a wireless sound system	\$ 75.25
Tuesday, July 10, 2018	District Credit Card	Amazon MKTPlace	Ultra Pro Nikon Digital Camera Battery Charger	\$ 9.95
Tuesday, June 26, 2018	District Credit Card	Apl Itunes	iCloud Storage	\$ 0.99
Friday, June 22, 2018	District Credit Card	Best Buy	iPad - Space Grey (\$429.99), iPad case (\$59.99), Applecare for iPad (\$69) - receipt note "Supt Tech Acct"	\$ 595.12
Tuesday, June 19, 2018	District Credit Card	Best Buy	3 Year Accidental Geek Squad Protection	\$ 89.99
Tuesday, June 19, 2018	District Credit Card	Best Buy	Go Pro, Accessory Kit, Memory Card, Dual Battery Charger, Floating Hand Grip	\$ 660.30
Monday, June 18, 2018	District Credit Card	SP Qardio	QardioBase 2 - Volcanic Black - Wi-Fi smart scale & body analyzer	\$ 161.05
Monday, June 4, 2018	District Credit Card	Best Buy Maple Grove, MN	Bose Wireless Headphones (\$199.99) & Amazon Echo Show Black (\$149.99)	\$ 376.31
Wednesday, May 30, 2018	District Credit Card	Best Buy Maple Grove, MN	Apple Watch & Apple Care	\$ 435.02
Sunday, May 27, 2018	District Credit Card	Best Buy Maple Grove, MN	Apple Watch & Apple Care	\$ 349.00
Saturday, April 7, 2018	District Credit Card	Bose Store Albertville, MN	Sound Sport Wireless headphones (\$199.95), Sound Link headphones (\$89.95)	\$ 311.28
Monday, March 26, 2018	District Credit Card	Apl Itunes	iCloud Storage	\$ 0.99
Sunday, March 25, 2018	District Credit Card	Target Monticello, MN	Apple iPad (\$729) & Apple Pencil (\$95)	\$ 884.77
Friday, March 23, 2018	District Credit Card	Best Buy Minnetonka, MN	Hue White and Color Ambiance - LED lightbulbs - receipt note "Supt Tech Acct"	\$ 191.39

ATTACHMENT C (Continued)

Transaction Date	Purchase Method	Payment To	OSA Description of Items Reported in Receipt	Amount
Sunday, February 4, 2018	District Credit Card	Best Buy Minnetonka, MN	Fitbit Alta HR Black Small (\$119.95), Fitbit Alta Fitness Wristband Silver (\$99.95), Philips Bulb Gen3 (\$49.99)	\$ 290.19
Saturday, January 27, 2018	District Credit Card	Apl Itunes	iCloud Storage	\$ 0.99
Wednesday, September 27, 2017	District Credit Card	Apl Itunes	iCloud Storage	\$ 0.99
Thursday, July 13, 2017	District Credit Card	Target Seattle, WA	No itemized receipt provided	\$ 52.83
Tuesday, June 13, 2017	District Credit Card	VZWRLSS	Buyout Payment - receipt note "As per Supt Contract 734.94 + 382.50 = 1,217.44 of 1,500 remaining 155 not used"	\$ 382.50
Tuesday, June 13, 2017	District Credit Card	VZWRLSS	Buyout Payment	\$ 734.94
Sunday, January 29, 2017	District Credit Card	The Peak, Albertville	No itemized receipt provided - European outerwear and sportswear store	\$ 59.98
Wednesday, October 19, 2016	District Credit Card	VZWRLSS	No itemized receipt provided	\$ 555.07
Tuesday, October 18, 2016	District Credit Card	Avenet, LLC	eFolioMN - resume display	\$ 9.95
Tuesday, September 27, 2016	District Credit Card	Walgreens St. Michael, MN	No itemized receipt provided	\$ 58.76
Sunday, August 28, 2016	District Credit Card	Amazon MKTPlace	No itemized receipt provided	\$ 72.75
Tuesday, August 9, 2016	District Credit Card	Best Buy Maple Grove, MN	Sandisk 64GB Extreme MicroSD Memory Card	\$ 53.62
Monday, August 8, 2016	District Credit Card	Best Buy Maple Grove, MN	Lenovo Yoga 900 Sleeve	\$ 32.16
Monday, August 8, 2016	District Credit Card	Best Buy Maple Grove, MN	Sonos Connect (\$499.98) and Lenova Yoga 900 step (\$1,449.99) ¹	\$ 2,091.82
Saturday, August 6, 2016	District Credit Card	Best Buy Maple Grove, MN	Dash Cam w/Wifi & Safety Features, Cable, Dash Installation & 2 yr w/ADH	\$ 526.59
Tuesday, June 21, 2016	District Credit Card	Best Buy Maple Grove, MN	Epson Workforce (\$499.99), Philips Remote (\$49.99) LED lightstrip (\$89.99), Gen2 starter kit (\$199.99), Vivosmart (\$149.99), Ink (\$16.57, \$11.04, \$11.04, \$11.04)	\$ 1,145.27
Sunday, June 19, 2016	District Credit Card	Bose Store Albertville, MN	Quiet Comfort 25 Triple Black Headphones	\$ 320.57
Sunday, June 12, 2016	District Credit Card	Best Buy Maple Grove, MN	2 MicroSD Ultra Plus Memory Cards (\$24.99) - - receipt with a note "Supt Tech Acct"	\$ 53.61
Wednesday, December 30, 2015	District Credit Card	Target Buffalo, MN	16GB Plat S - Electronics	\$ 21.35
Tuesday, December 22, 2015	District Credit Card	Bose Store Albertville, MN	Soundtouch 10 Blk 120V US - Speakers	\$ 213.70
Wednesday, December 16, 2015	District Credit Card	Lees Kitchen Rockford, MN	No itemized receipt provided	\$ 42.58
Saturday, December 5, 2015	District Credit Card	Lowe's Plymouth, MN	NEST Thermostat and Camera	\$ 523.48
Sunday, November 22, 2015	District Credit Card	CR*Consumer Reports.org	No itemized receipt provided - product review & ratings	\$ 30.00
Tuesday, November 17, 2015	District Credit Card	AmazonPrime Membership	No itemized receipt provided - appears to be renewal of prior year membership	\$ 99.00

ATTACHMENT C (Continued)

Transaction Date	Purchase Method	Payment To	OSA Description of Items Reported in Receipt	Amount
Tuesday, October 6, 2015	District Credit Card	Avenet, LLC	eFolioMN - resume display	\$ 9.95
Wednesday, September 23, 2015	District Credit Card	Apple Store Minnetonka, MN	No itemized receipt provided	\$ 99.95
Sunday, August 23, 2015	District Credit Card	Best Buy Maple Grove, MN	Intel I5 Computer Screen	\$ 795.76
Tuesday, August 18, 2015	District Credit Card	HSN	Neat Desk 2 year replacement plan	\$ 25.95
Monday, August 17, 2015	District Credit Card	HSN	Appears to be a Neat Desk Desktop Scanner and Digital Filing System	\$ 213.70
Tuesday, August 4, 2015	District Credit Card	National Camera Exchange Maple Grove, MN	Nikon D7100 Camera (\$1,199.99), Pro 67MM Digital UV (\$49.95), Nikon Battery (\$69.99), Pro 8GB Performance (\$24.95)	\$ 1,344.88
Monday, August 3, 2015	District Credit Card	Best Buy Maple Grove, MN	Apple Watch Dock (\$59.99), Mycharge Razorulta (\$99.99), Incase Sling Sleeve (\$60.99)	\$ 237.04
Friday, July 10, 2015	District Credit Card	Best Buy Blaine, MN	No itemized receipt provided - School District reported that this was a purchase of a computer bag	\$ 32.11
Thursday, July 9, 2015	District Credit Card	Amazon	Amazon Echo	\$ 192.36
Sunday, July 5, 2015	District Credit Card	Best Buy Maple Grove, MN	Fit Bit Charge (\$149.99) and 2 yr (\$29.99) - black large	\$ 190.88
Friday, June 26, 2015	District Credit Card	Apple Store Roseville, MN	Apple watch 42mm SS Black Sport	\$ 599.00
Friday, June 26, 2015	District Credit Card	Apple Store Roseville, MN	Apple care for apple watch	\$ 69.00
Friday, February 13, 2015	Vendor Payment	Apple Inc.	IMAC 27" (\$2,473.99) & App for IMAC (\$119)	\$ 2,592.99
Sunday, December 21, 2014	District Credit Card	The Home Depot Minneapolis, MN	No itemized receipt provided - paid back	\$ 37.74
Friday, December 19, 2014	District Credit Card	Bose Store Albertville, MN	Solo TV Sound System (\$249.95) Universal Remote (\$29.95) Universal Remote (\$29.95)	\$ 331.15
Saturday, November 22, 2014	District Credit Card	CR Consumer reports	No itemized receipt provided	\$ 30.00
Monday, November 17, 2014	District Credit Card	AmazonPrime Membership	No itemized receipt provided	\$ 99.00
Sunday, October 19, 2014	District Credit Card	Amazon Video On Demand	No itemized receipt provided	\$ 3.20
Tuesday, October 7, 2014	District Credit Card	SQ *Joe Schmit Duluth MN	No itemized receipt provided	\$ 20.00
Sunday, August 24, 2014	District Credit Card	SP* Doorbot	Doorbot - wifi enabled smart doorbell	\$ 199.00
Monday, July 14, 2014	District Credit Card	Smarthome CA	Motion Activated Peephole Camera (\$132.96) Motion Sensor (\$29.99) Knocking Sensor for the Digital Peephole Viewer and Recorder (\$35)	\$ 177.95
Friday, June 20, 2014	District Credit Card	National Camera Roseville, MN	Nikon D3200 (\$529.99) Pro 52MM UV (\$10.00)	\$ 539.99

ATTACHMENT C (Continued)

Transaction Date	Purchase Method	Payment To	OSA Description of Items Reported in Receipt	Amount
Monday, May 12, 2014	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 98.14
Tuesday, April 1, 2014	District Credit Card	Herrington Catalog	Warner Bros Studio VIP Tour (\$75) Movie Star Home Tour & Madame Tussauds Exp (\$69) Guest (\$69)	\$ 210.85
Thursday, March 27, 2014	District Credit Card	Target Buffalo, MN	MBL Charger (\$34.99) Multi Device (\$49.99) MBL Charger (\$34.99) - receipt note "Supt tech Acct"	\$ 128.22
Saturday, March 22, 2014	District Credit Card	Apple Store Minnetonka, MN	Gift Card	\$ 1,394.00
Thursday, March 20, 2014	District Credit Card	The Shorewood Bar Fridley, MN	No itemized receipt provided - credit card company provided two receipts 5 beers were purchased	\$ 69.65
Sunday, February 16, 2014	District Credit Card	Holiday Inn Express Nashville	No itemized receipt provided just estimate - Arrival 2/15/2014 dep 2/16/2014 - according to the credit card statement two hotel rooms were paid for for the night of 2/15/2014 at two different hotels	\$ 277.95
Saturday, January 11, 2014	District Credit Card	Bose Store Albertville, MN	Quiet Comfort Headphone (\$299.95) Mini Spkr (\$199.95) Mini Soft Cover (\$24.95) Cable (\$15)	\$ 576.97
Wednesday, January 8, 2014	District Credit Card	Best Buy Maple Grove, MN	Seagate Backup Desktop (\$159.99) Router (\$179.99)	\$ 364.71
Tuesday, January 7, 2014	District Credit Card	Herrington Catalog	No itemized receipt provided	\$ 115.90
Friday, January 3, 2014	District Credit Card	MSI Viking Gage Sales	Metrology Equipment - Digimatic Caliper (\$99.95) Calibration (\$15) Battery (\$4.20) -	\$ 130.49
Saturday, December 7, 2013	District Credit Card	Bose Store Albertville, MN	Solo TV Sound System (\$279.95) Soundlink Mini Spkr (\$199.95) Soundlink Mini Soft Cover (\$24.95)	\$ 539.57
Friday, November 22, 2013	District Credit Card	CR Consumer reports	No itemized receipt provided - product review & ratings	\$ 30.00
Tuesday, August 6, 2013	District Credit Card	Wal-Mart Minneapolis, MN	No itemized receipt provided	\$ 48.08
Saturday, June 22, 2013	District Credit Card	Best Buy Roseville, MN	Rocketfish Advance iPhone Charger (\$29.99) Mophie Juicepack Powerstation (\$99.99)	\$ 139.24
Wednesday, May 29, 2013	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 40.00
Wednesday, April 17, 2013	District Credit Card	Bose Store Albertville, MN	SE Environmental - outdoor speakers	\$ 267.13
Monday, February 25, 2013	District Credit Card	Westin Hotel Bonvnter Los Angeles CA	No itemized receipt provided - School District staff requested detail from the credit card company that located a hotel bill (2/20/2013 to 2/24/2013) including a \$127.72 restaurant tab (2 guests and glass of wine)	\$ 127.72
Sunday, February 24, 2013	District Credit Card	Lemonade Los Angeles, CA	Illegible receipt - appears to be more than one person eating	\$ 46.33
Saturday, February 23, 2013	District Credit Card	Delta	No itemized receipt provided - [Guest]	\$ 25.00
Tuesday, February 19, 2013	District Credit Card	Delta	No itemized receipt provided - [Guest]	\$ 25.00
Monday, January 14, 2013	District Credit Card	American Assoc of Scho	Warner Bros Studio VIP Tour (\$75) Movie Star Home Tour & Madame Tussauds Exp (\$69) Guest (\$69)	\$ 213.00

ATTACHMENT C (Continued)

Transaction Date	Purchase Method	Payment To	OSA Description of Items Reported in Receipt	Amount
Wednesday, January 2, 2013	District Credit Card	Delta	Flight from MSP to LAX 2.20.2013 to 2.24.2013 for [Guest]	\$ 456.80
Tuesday, December 18, 2012	District Credit Card	Best Buy Maple Grove, MN	IPad 2 Black 16GB - receipt note "As per Supt Contract" and used a reward zone card	\$ 429.09
Monday, December 10, 2012	District Credit Card	Radio Shak Roseville, MN	No itemized receipt provided - School District staff requested information from the credit card company that provided a copy of a receipt that documented the purchase of a "Belkin Quilted Case"	\$ 42.84
Thursday, November 22, 2012	District Credit Card	CR*Consumer Reports.org	Annual Subscription	\$ 30.00
Wednesday, August 8, 2012	District Credit Card	Radio Shak Roseville, MN	Air iPhone Juice Pack (\$79.99) 2yr cases (\$1.99) Smart phone case (\$24.99) 2 yr replacement (\$1.99) - receipt note "Sup Tech Account As per Contract"	\$ 116.44
Wednesday, July 25, 2012	District Credit Card	Peninsula Photo Imagin Fish Creek, WI	Go Pro Helmet (\$149.99) SD 2GB micro (\$10.99) AAA lithium (\$6.99) - receipt note "Supt Tech Account - Contract"	\$ 177.21
Wednesday, July 11, 2012	Vendor Payment	Apple Computer Inc	Mac Book Pro -	\$ 2,599.00
Thursday, June 28, 2012	District Credit Card	Best Buy Richfield, MN	Dell Laptop	\$ 438.18
Wednesday, June 27, 2012	Vendor Payment	Apple Computer Inc.	MacBook Pro Apple Care (\$239) mouse (\$69) keyboard/superdrive (\$148) - these items were discussed in conjunction with the purchase of a Mac Book Pro on 7/11/2012	\$ 456.00
Thursday, June 21, 2012	District Credit Card	Amazon MKTPlace	Office for Mac 2011 Home and Student - Family Pack	\$ 107.93
Saturday, May 26, 2012	District Credit Card	Apl Itunes	20 gb storage plan - annual	\$ 40.00
Friday, May 25, 2012	District Credit Card	Radio Shack Hilltop, Mn	No itemized receipt provided - CC'd company was able to locate documentation indicating a purchase of Otterbox iPad defender black	\$ 96.40
Friday, May 25, 2012	District Credit Card	Radio Shack Hilltop, Mn	No itemized receipt provided - CC'd company was able to locate documentation indicating a purchase of XLZAGGWIFE	\$ 10.70
Tuesday, May 1, 2012	Vendor Payment	Verizon wireless	iPad 2 (\$829.99) plan (\$40.06)	\$ 870.07
Monday, March 26, 2012	District Credit Card	Brookstone Edina, MN	Ipad2 Key BD Grip (\$99.99) - receipt note "Supt Tech"	\$ 107.26
Thursday, March 15, 2012	District Credit Card	Brookstone Edina, MN	No itemized receipt provided	\$ 107.22
Tuesday, February 14, 2012	District Credit Card	Target	3 Lexar Video (\$134.97) - receipt note "tech stuff for his camera"	\$ 134.97
Thursday, December 15, 2011	District Credit Card	Target Minneapolis	FujiFilm Fin	\$ 129.99
Saturday, December 3, 2011	District Credit Card	Bose Store Albertville, MN	Computer Music Monitor 12 - 2nd one purchased see 4/15/2011 purchase	\$ 288.51

ATTACHMENT C (Continued)

<u>Transaction Date</u>	<u>Purchase Method</u>	<u>Payment To</u>	<u>OSA Description of Items Reported in Receipt</u>	<u>Amount</u>
Saturday, October 8, 2011	District Credit Card	Guitar Center Roseville, MN	Mic Cable (\$21.99) Mic (\$89.99) Tripod Mic Stand (\$59.99)	\$ 184.22
Thursday, October 6, 2011	District Credit Card	Bose Store Albertville, MN	Compact Power Stand (\$711.85) Compact Extension (\$98.10) - duplicate purchase was made for the dance team on the same day	\$ 865.63
Thursday, October 6, 2011	District Credit Card	Bose Store Albertville, MN	Monster Speaker Cord	\$ 15.98
Monday, October 3, 2011	District Credit Card	Cutter & Buck Direct	3 XL Vests - attached to the invoice was a handwritten note that stated "personal - has to cut a check to cover it."	\$ 213.00
Wednesday, August 24, 2011	District Credit Card	Cutter & Buck Direct	No itemized receipt provided - website for Golf Apparel	\$ 146.00
Wednesday, August 10, 2011	District Credit Card	Bestbuy.com	No itemized receipt provided - CC's company located documentation for a pocket projector and adapter	\$ 424.11
Wednesday, June 29, 2011	District Credit Card	Best Buy Roseville, MN	2-way cabinet speaker (2 @ \$82.98)	\$ 165.96
Thursday, June 16, 2011	Vendor Payment	Apple Computer Inc.	Moshi Mini-Dp to HDMI adaptor - appears to relate to the purchase of a MacBook Pro on 6/12/2011	\$ 34.95
Monday, June 13, 2011	Vendor Payment	Apple Computer Inc.	MacBook Pro 13 in etc.	\$ 1,428.00
Wednesday, June 1, 2011	District Credit Card	MSCN FRND	Avid Pro Tools 9 - music production software - this product was requested in the same email as the MacBook Pro purchase on 6/13/2011	\$ 599.00
Friday, May 20, 2011	Vendor Payment	Apple Computer Inc.	Volume Voucher 100 USD - appears to relate to purchase of two iPads	\$ 100.00
Wednesday, May 18, 2011	District Credit Card	Red Robin 640 Plymouth, MN	Food purchase at 6:05pm includes alcohol	\$ 31.05
Saturday, April 16, 2011	District Credit Card	Best Buy Minnetonka, MN	3TB Blk My Book Essential	\$ 149.99
Saturday, April 16, 2011	District Credit Card	Best Buy Minnetonka, MN	Sony Camcorder (\$109.99) digital video (\$25.99) 4GB SDHC extreme III (\$39.99) Sony Full HD Camcor (\$799.99)	\$ 975.96
Friday, April 15, 2011	District Credit Card	Bose Store Albertville, MN	Computer Music Monitor 12	\$ 259.65
Wednesday, April 13, 2011	District Credit Card	Best Buy Maple Grove, MN	iPad Black (\$29.99) iPad scr (34.99) iPad Cover (69.99) Noise Cancel Headph (299.99) iPad Shield (14.99)	\$ 1,249.95
Friday, April 1, 2011	District Credit Card	Wal-Mart Maple Grove, MN	Mem Card, SD Ultra 4G, Ultra SD 16G	\$ 101.40
Sunday, March 27, 2011	District Credit Card	DSW Columbus, OH	Green Size 14 Shoes - Ascoli Gngy Green	\$ 59.95
Friday, March 25, 2011	District Credit Card	Apple Store Bloomington, MN	No itemized receipt provided - cc'd company provided detail indicating purchase was a microphone	\$ 160.86

ATTACHMENT C (Continued)

Transaction Date	Purchase Method	Payment To	OSA Description of Items Reported in Receipt	Amount
Saturday, March 12, 2011	District Credit Card	Verizon wireless	Illegible receipt but appears to be multiple cell phones and accessories	\$ 427.46
Wednesday, February 16, 2011	District Credit Card	Ragstock Roseville, MN	1 white gorilla - Rosedale Mall	\$ 75.00
Wednesday, January 26, 2011	District Credit Card	National Camera Exchange Inc.	Promaster Pen Nikon (\$49.99) Nikon Charger (\$58.99)	\$ 108.98
Sunday, January 23, 2011	District Credit Card	Ragstock Roseville, MN	White gorilla (\$89.99) bandana (\$1.49) - receipt note "School Spirit" - Rosedale Mall	\$ 91.48
Friday, December 17, 2010	Vendor Payment	Verizon wireless	Equipment purchases in monthly bill	\$ 179.99
Monday, November 29, 2010	District Credit Card	Verizon wireless	Mic Dual (\$29.99) & Eco Mic (29.99)	\$ 44.98
Wednesday, November 10, 2010	District Credit Card	Target	Lexar MicroSD - receipt note "Supt Contract Tech Acct"	\$ 37.71
Wednesday, November 10, 2010	District Credit Card	Savvi Formal Wear Osseo, MN	Formalwear rental - receipt note "Band Concern Wear"	\$ 41.95
Monday, October 25, 2010	District Credit Card	SamsClub	Chill Hub - receipt with a note "Supt Tech Acct"	\$ 32.01
Wednesday, October 13, 2010	District Credit Card	Sprint Store Maple Grove, MN	No itemized receipt provided - CC'd co located detail indicating the purchase of a scandisk ultra micro 4GB	\$ 32.16
Monday, September 20, 2010	District Credit Card	SamsClub	Fleece Vests and Granola bars	\$ 114.84
Wednesday, July 28, 2010	Vendor Payment	National Camera Exchange Inc.	Nikon (\$849.99) Tamron (\$629.99) promaster (\$199.99) Nikon (\$149.99) promaster 4GB (\$39.99) Pro Universal (\$39.99) Clean cloth (\$5.99) 72mm (\$39.99) 52 mm (\$20.99) Nikon school dvd (\$14.99) Lowepro (\$64.99)	\$ 2,056.89
			Total	\$ 42,650.59

¹ The School District reported that this computer has been returned to the School

ATTACHMENT D

<u>Transaction Date</u>	<u>Purchase Method</u>	<u>Description</u>	<u>Items Reported in Receipt</u>	<u>Amount</u>
Wednesday, October 9, 2019	District Credit Card	Caseys Gen Store Rockford, MN	15.090 gal	\$ 36.35
Sunday, October 6, 2019	District Credit Card	Holiday Stations Wyoming, MN	16.673 gal	\$ 42.50
Monday, September 23, 2019	District Credit Card	Speedway Baxter, MN	15.234 gal	\$ 46.45
Tuesday, September 25, 2018	District Credit Card	Kwik Trip	10.398 gal	\$ 29.00
Sunday, October 1, 2017	District Credit Card	Exxon Mobil Moose Lake, MN	12.414 gal	\$ 34.50
Tuesday, September 26, 2017	District Credit Card	Holiday Stnstore Royalton, MN	11.944 gal	\$ 29.85
Friday, December 9, 2016	District Credit Card	Superamerica Rockford, MN	6.634 gal	\$ 14.85
Thursday, December 8, 2016	District Credit Card	Holiday Stnstore Plymouth, MN	12.452 Gal	\$ 29.50
Sunday, November 13, 2016	District Credit Card	Superamerica Baxter, MN	12.788 gal	\$ 25.55
Thursday, October 27, 2016	District Credit Card	Superamerica Rockford, MN	13.380 gal	\$ 31.70
Tuesday, October 11, 2016	District Credit Card	Holiday Stnstore Waite Park, MN	12.806 gal	\$ 32.00
Sunday, October 2, 2016	District Credit Card	Holiday Stnstore Royalton, MN	11.034 gal	\$ 25.70
Wednesday, September 28, 2016	District Credit Card	Marathon Petro Hanover, MN	12.190 gal	\$ 26.20
Tuesday, September 27, 2016	District Credit Card	Marathon Petro Rice, MN	No itemized receipt provided	\$ 26.35
Wednesday, September 21, 2016	District Credit Card	Koch's Korner Loretto, MN	13.408 gal	\$ 28.68
Thursday, September 15, 2016	District Credit Card	Caseys Gen Store Rockford, MN	11.129 Gal	\$ 24.70
Tuesday, August 16, 2016	District Credit Card	Caseys Gen Store Rockford, MN	12.170 gal	\$ 27.25
Friday, May 27, 2016	District Credit Card	Caseys Gen Store Rockford, MN	12.354 gal	\$ 28.90
Wednesday, May 18, 2016	District Credit Card	Shell Oil Darwin, MN	12.923 gal	\$ 27.00
Tuesday, May 10, 2016	District Credit Card	Marathon Petro Hanover, MN	13.120 gal	\$ 30.95
Wednesday, May 4, 2016	District Credit Card	Holiday StnStore Maple Grove, MN	13.082 gal	\$ 32.30
Thursday, April 28, 2016	District Credit Card	Marathon Petro Hanover, MN	12.1717 gal	\$ 29.20
Thursday, April 14, 2016	District Credit Card	Holiday Stn Store Brooklyn Park, MN	11.993 gal	\$ 28.05
Thursday, March 3, 2016	District Credit Card	Montrose C Store Inc. Montrose, MN	12.659 gal	\$ 23.15
Friday, February 19, 2016	District Credit Card	Holiday Stn Store Eagan, MN	13.193 gal	\$ 27.30
Wednesday, February 17, 2016	District Credit Card	Caseys Gen Store Rockford, MN	11.099 gal	\$ 19.30
Wednesday, February 3, 2016	District Credit Card	Marathon Petro Eagan, MN	12.132 gal	\$ 23.65
Saturday, January 16, 2016	District Credit Card	Holiday Plymouth, MN	12.433 gal	\$ 26.35
Friday, January 8, 2016	District Credit Card	Holiday Stnstore Brooklyn Park, MN	11.847 gal	\$ 26.05
Friday, December 18, 2015	District Credit Card	Exxon Mobil Elk River, MN	12.804 gal	\$ 29.95

ATTACHMENT D (Continued)

Thursday, December 3, 2015	District Credit Card	Holiday Stnstore Plymouth, MN	12.440 gal	\$ 28.85
Sunday, November 15, 2015	District Credit Card	Superamerica Baxter, MN	7.702 gal	\$ 19.25
Wednesday, November 4, 2015	District Credit Card	Caseys Gen Store Rockford, MN	12.473 gal	\$ 29.30
Friday, October 30, 2015	District Credit Card	Caseys Gen Store Rockford, MN	12.579 gal	\$ 29.55
Monday, October 5, 2015	District Credit Card	Caseys Gen Store Rockford, MN	12.900 gal	\$ 32.75
Thursday, October 1, 2015	District Credit Card	Shell Oil Edina, MN	12.154 gal	\$ 36.45
Tuesday, September 29, 2015	District Credit Card	Holiday StnStore Nisswa, MN	12.685 gal	\$ 38.30
Sunday, September 27, 2015	District Credit Card	Holiday StnStore Blaine, MN	12.720 gal	\$ 35.60
Wednesday, September 23, 2015	District Credit Card	Holiday StnStore Greenfield, MN	12.608 gal	\$ 33.40
Wednesday, September 16, 2015	District Credit Card	ExxonMobil Medina, MN	12.831 gal	\$ 33.35
Friday, September 11, 2015	District Credit Card	Caseys Gen Store Rockford, MN	12.362 gal - best prep	\$ 30.40
Thursday, August 13, 2015	District Credit Card	Holiday Stnstore Brooklyn Park, MN	12.818 gal - best prep	\$ 34.60
Friday, May 15, 2015	District Credit Card	Caseys Gen Store Rockford, MN	12.458 gal	\$ 33.00
Friday, May 8, 2015	District Credit Card	Caseys Gen Store Rockford, MN	No itemized receipt provided	\$ 32.10
Thursday, April 30, 2015	District Credit Card	Caseys Gen Store Rockford, MN	12.726 gal	\$ 31.80
Friday, April 10, 2015	District Credit Card	Lauderdale BP Saint Paul, MN	12.372 gal	\$ 32.15
Tuesday, March 17, 2015	District Credit Card	BRK Enterprise Howard Lake, MN	12.724 gal	\$ 30.91
Wednesday, February 18, 2015	District Credit Card	Caseys Gen Store Rockford, MN	13.334 gal	\$ 30.65
Friday, February 13, 2015	District Credit Card	Caseys Gen Store Rockford, MN	12.550 gal	\$ 27.60
Friday, February 6, 2015	District Credit Card	Marathon Petro Princeton, MN	No itemized receipt provided	\$ 32.00
Friday, January 16, 2015	District Credit Card	Holiday StnStore Greenfield, MN	No itemized receipt provided	\$ 27.65
Wednesday, November 12, 2014	District Credit Card	Caseys Gen Store Rockford, MN	13.022 gal	\$ 37.75
Saturday, November 1, 2014	District Credit Card	Caseys Gen Store Rockford, MN	No itemized receipt provided - email saying "no clue"	\$ 41.15
Wednesday, October 29, 2014	District Credit Card	Superamerica Plymouth, MN	10.527 gal	\$ 37.15
Tuesday, October 21, 2014	District Credit Card	Clark Montrose, MN	12.85 gal	\$ 38.30
Wednesday, October 8, 2014	District Credit Card	Speed Stop St. Cloud, MN	12.643 gal	\$ 45.50
Monday, October 6, 2014	District Credit Card	Caseys Gen Store Rockford, MN	12.433 gal	\$ 40.15
Friday, September 26, 2014	District Credit Card	Koch's Korner Loretto, MN	12.675 gal	\$ 44.35
Tuesday, September 16, 2014	District Credit Card	Caseys Gen Store Rockford, MN	12.882 gal	\$ 42.50
Monday, July 21, 2014	District Credit Card	Caseys Gen Store Rockford, MN	12.619 gal	\$ 44.15
Thursday, June 5, 2014	District Credit Card	Kwik Trip St. Bonifacius, MN	12.503 gal	\$ 44.50

ATTACHMENT D (Continued)

Friday, May 2, 2014	District Credit Card	Caseys Gen Store Rockford, MN	12.58 gal	\$ 45.30
Thursday, April 24, 2014	District Credit Card	Blaine Country Store Blaine, MN	12.299 gal	\$ 45.00
Monday, March 24, 2014	District Credit Card	Holiday StnStore Greenfield, MN	12.861 gal	\$ 45.00
Thursday, January 23, 2014	District Credit Card	Holiday StnStore Greenfield, MN	12.262 gal	\$ 42.90
Tuesday, December 10, 2013	District Credit Card	Holiday StnStore Elk River, MN	11.05 gal	\$ 34.65
Monday, November 11, 2013	District Credit Card	Superamerica Roseville, MN	illegible receipt	\$ 38.15
Thursday, November 7, 2013	District Credit Card	Holiday StnStore Maple Grove, MN	12.423 gal	\$ 39.75
Monday, October 7, 2013	District Credit Card	Shell Oil Wyoming, MN	12.743 gal	\$ 47.65
Saturday, October 5, 2013	District Credit Card	Holiday StnStore Greenfield, MN	11.588 gal	\$ 40.55
Thursday, October 3, 2013	District Credit Card	Marathon Petro Hanover, MN	11.359 gal	\$ 43.15
Monday, September 30, 2013	District Credit Card	Wild Rice Depo Brainerd, MN	10.683 gal	\$ 41.65
Wednesday, September 25, 2013	District Credit Card	Holiday StnStore Monticello, MN	12.407 gal	\$ 44.90
Thursday, June 20, 2013	District Credit Card	The Pit Stop Howard Lake, MN	12.832 gal	\$ 44.90
Friday, June 7, 2013	District Credit Card	Holiday StnStore Maple Grove, MN	12.517 gal	\$ 47.55
Thursday, May 9, 2013	District Credit Card	Olson's Truck Stop Clearwater, MN	12.578 gal	\$ 51.05
Tuesday, March 19, 2013	District Credit Card	Marathon Petro Roseville, MN	12.866 gal	\$ 50.16
Friday, January 25, 2013	District Credit Card	PDQ Stores Mound, MN	13.563 gal	\$ 44.20
Thursday, November 29, 2012	District Credit Card	Holiday StnStore Stillwater, MN	13.146 gal	\$ 46.00
Tuesday, November 20, 2012	District Credit Card	Holiday StnStore Maple Grove, MN	illegible receipt for fuel	\$ 41.85
Thursday, October 25, 2012	District Credit Card	Holiday Stnstore Milaca, MN	8.539 gal	\$ 28.65
Monday, October 22, 2012	District Credit Card	Kwik Trip Buffalo, MN	12.6931 gal	\$ 46.85
Tuesday, October 2, 2012	District Credit Card	Fort Ripley Store	13.524 gal	\$ 58.95
Monday, October 1, 2012	District Credit Card	Holiday StnStore Little Falls, MN	11.848 gal	\$ 50.46
Tuesday, May 22, 2012	District Credit Card	Shell Oil Rockford, MN	12.313 gal	\$ 43.95
Friday, May 18, 2012	District Credit Card	Holiday StnStore Clearwater, MN	11.805 gal	\$ 46.85
Tuesday, April 24, 2012	District Credit Card	ExxonMobil New Brighton, MN	No itemized receipt provided	\$ 45.25
Thursday, April 19, 2012	District Credit Card	ExxonMobil New Brighton, MN	12.033 gal	\$ 46.80
Friday, March 30, 2012	District Credit Card	Holiday Stnstore Milaca, MN	13.072 gal	\$ 48.35
Tuesday, February 28, 2012	District Credit Card	Caseys Rockford, MN	6.945 gal	\$ 25.00
Wednesday, October 26, 2011	District Credit Card	Freedom 64 St. Anthony, MN	12.441 gal	\$ 44.40

ATTACHMENT D (Continued)

Wednesday, October 19, 2011	District Credit Card	Exxon Mobil	12.471 gal	\$ 46.75
Wednesday, October 5, 2011	District Credit Card	Freedom 64 St. Anthony, MN	10.758 gal	\$ 37.00
Tuesday, October 4, 2011	District Credit Card	SuperAmerica	7.751 gal	\$ 29.45
Thursday, September 22, 2011	District Credit Card	Stormans Food & Fuel Corcoran, MN	12.586 gal	\$ 45.30
Friday, September 9, 2011	District Credit Card	Schimidty's - Kimball	No itemized receipt provided - gas station	\$ 48.95
Wednesday, July 13, 2011	District Credit Card	Holiday StnStore Clearwater, MN	No itemized receipt provided - cc'd company located receipt for 13.050 gal	\$ 49.50
Tuesday, March 22, 2011	District Credit Card	Caseys Cokato, MN	No itemized receipt provided	\$ 42.75
Wednesday, February 23, 2011	District Credit Card	Holiday StnStore	Illegible receipt for fuel	\$ 40.50
Thursday, January 13, 2011	District Credit Card	Holiday StnStore	12.473 gal	\$ 38.65
Thursday, January 6, 2011	District Credit Card	Caseys Albertville, MN	12.728 gal	\$ 38.55
Tuesday, December 21, 2010	District Credit Card	Superamerica	No itemized receipt provided	\$ 42.50
Sunday, October 3, 2010	District Credit Card	Wild Rice Depo Brainerd, MN	13.540 gal	\$ 39.25
Tuesday, September 28, 2010	District Credit Card	Superamerica Pierz, MN	12.342 gal	\$ 34.55
Monday, September 27, 2010	District Credit Card	Exxon Mobil	12.806 gal	\$ 37.00
			Total	\$ 3,829.01

ATTACHMENT E

<u>Transaction Date</u>	<u>Purchase Method</u>	<u>Description</u>	<u>Items Reported in Receipt</u>	<u>Amount</u>
Sunday, October 13, 2019	District Credit Card	Delta	No itemized receipt provided	\$ 30.00
Saturday, October 12, 2019	District Credit Card	Bonefish Grill Atlanta, GA	No itemized receipt provided	\$ 167.86
Monday, September 23, 2019	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 9.99
Friday, August 23, 2019	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 9.99
Thursday, July 25, 2019	District Credit Card	Uber Trip	No itemized receipt provided - email saying "city fee"	\$ 4.78
Wednesday, July 24, 2019	District Credit Card	Uber Trip	No itemized receipt provided - email saying "Group Travel from Airport to Hotel"	\$ 32.78
Tuesday, July 23, 2019	District Credit Card	Delta	No itemized receipt provided - email saying "bag fee"	\$ 30.00
Sunday, July 21, 2019	District Credit Card	Uber Trip	No itemized receipt provided - email saying "city fee"	\$ 7.00
Sunday, July 21, 2019	District Credit Card	Uber Trip	No itemized receipt provided - email saying "Group Travel from Airport to Hotel"	\$ 35.44
Sunday, July 21, 2019	District Credit Card	Zoes Kitchen	No itemized receipt provided - email saying "Lunch - Day #1 of conference"	\$ 15.79
Sunday, June 23, 2019	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 9.99
Thursday, May 23, 2019	District Credit Card	Loring Garage Pknt	No itemized receipt provided	\$ 9.99
Sunday, April 14, 2019	District Credit Card	Delta	No itemized receipt provided	\$ 30.00
Tuesday, April 9, 2019	District Credit Card	Delta	No itemized receipt provided	\$ 30.00
Monday, March 18, 2019	District Credit Card	MN ST IAP ADM PMD Park Saint Paul MN	No itemized receipt provided	\$ 8.00
Wednesday, February 27, 2019	District Credit Card	Capitol Café	No itemized receipt provided	\$ 13.21
Wednesday, February 27, 2019	District Credit Card	MN ST IAP ADM PMD Park Saint Paul MN	No itemized receipt provided	\$ 8.00
Monday, November 26, 2018	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Wednesday, September 26, 2018	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Monday, August 27, 2018	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Thursday, July 26, 2018	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Sunday, May 27, 2018	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Thursday, April 26, 2018	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Thursday, April 19, 2018	District Credit Card	Dot Café	No itemized receipt provided	\$ 9.03
Wednesday, February 28, 2018	District Credit Card	MN ST IAP ADM PMD Park Saint Paul MN	No itemized receipt provided - No explanation provided (asked for in email)	\$ 8.00
Monday, February 26, 2018	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Wednesday, February 21, 2018	District Credit Card	International Transaction Fee	No itemized receipt provided	\$ 1.80
Tuesday, February 20, 2018	District Credit Card	LessonNine Berlin	No itemized receipt provided - email saying "contract account"	\$ 60.00
Tuesday, December 26, 2017	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Monday, November 20, 2017	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Thursday, October 26, 2017	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Monday, August 28, 2017	District Credit Card	Perkins Rest Plymouth, MN	No itemized receipt provided	\$ 35.85
Sunday, August 27, 2017	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99

ATTACHMENT E (Continued)

Friday, August 25, 2017	District Credit Card	Staples Minnetonka, MN	No itemized receipt provided - email saying for file folder hangers	\$ 75.04
Thursday, July 27, 2017	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Tuesday, June 27, 2017	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Monday, April 3, 2017	District Credit Card	MN ST IAP ADM PMD Park Saint Paul MN	No itemized receipt provided	\$ 8.00
Wednesday, March 15, 2017	District Credit Card	Bangkok Thai Deli & Re St. Paul MN	No itemized receipt provided	\$ 33.34
Friday, October 28, 2016	District Credit Card	Perkins Cambridge, MN	No itemized receipt provided	\$ 24.17
Wednesday, October 19, 2016	District Credit Card	Frontera Café & Bistro Howard Lake, MN	No itemized receipt provided	\$ 16.89
Monday, October 3, 2016	District Credit Card	SQ Weber Advocate East Gull Lake, MN	No itemized receipt provided - email saying book	\$ 20.00
Saturday, September 24, 2016	District Credit Card	Tavern at Wild Marsh Buffalo, MN	No itemized receipt provided	\$ 24.24
Wednesday, April 27, 2016	District Credit Card	Dot Café	No itemized receipt provided	\$ 12.60
Tuesday, March 29, 2016	District Credit Card	Dot Café	No itemized receipt provided	\$ 22.46
Thursday, February 18, 2016	District Credit Card	Kahler Parking	No itemized receipt provided	\$ 17.22
Wednesday, November 11, 2015	District Credit Card	Hobby Lobby Maple Grove, MN	No itemized receipt provided (one side of receipt provided)	\$ 230.95
Monday, October 12, 2015	District Credit Card	Nelson Brothers Restau Clearwater, MN	No itemized receipt provided	\$ 27.85
Tuesday, August 25, 2015	District Credit Card	Anypromo	No itemized receipt provided - No dollar amount (duffel bags)	\$ 535.45
Tuesday, July 14, 2015	District Credit Card	SCSU Parking Ramp	No itemized receipt provided	\$ 4.50
Thursday, June 4, 2015	District Credit Card	MAP Airport Parking Saint Paul, MN	No itemized receipt provided	\$ 90.00
Thursday, June 4, 2015	District Credit Card	Delta	No itemized receipt provided	\$ 25.00
Wednesday, June 3, 2015	District Credit Card	Market to Market Wash, DC	No itemized receipt provided	\$ 41.61
Wednesday, June 3, 2015	District Credit Card	Wash Metro Rail	No itemized receipt provided	\$ 10.00
Wednesday, June 3, 2015	District Credit Card	Wash Metro Rail	No itemized receipt provided	\$ 5.00
Wednesday, June 3, 2015	District Credit Card	Wash Metro Rail	No itemized receipt provided	\$ 20.00
Wednesday, June 3, 2015	District Credit Card	Good Stuff Eatery Washington, DC	No itemized receipt provided	\$ 53.36
Wednesday, June 3, 2015	District Credit Card	Hyatt Regency Bethesda	No itemized receipt provided	\$ 19.97
Wednesday, June 3, 2015	District Credit Card	Hyatt Regency Bethesda	No itemized receipt provided	\$ 9.99
Tuesday, June 2, 2015	District Credit Card	Roti Mediterranean Wash, DC	No itemized receipt provided	\$ 10.89
Tuesday, June 2, 2015	District Credit Card	Hyatt Regency Bethesda	No itemized receipt provided	\$ 27.83
Monday, June 1, 2015	District Credit Card	Sculpture Grdn Rest Wash, DC	No itemized receipt provided	\$ 51.54
Monday, June 1, 2015	District Credit Card	Metro Smart Trip Arlington, VA	No itemized receipt provided	\$ 10.00
Monday, June 1, 2015	District Credit Card	Metro Smart Trip Arlington, VA	No itemized receipt provided	\$ 10.00
Monday, June 1, 2015	District Credit Card	Metro Smart Trip Arlington, VA	No itemized receipt provided	\$ 10.00
Monday, June 1, 2015	District Credit Card	Metro Smart Trip Arlington, VA	No itemized receipt provided	\$ 10.00
Sunday, May 31, 2015	District Credit Card	Delta	No itemized receipt provided	\$ 25.00
Tuesday, May 12, 2015	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 44.99
Thursday, May 7, 2015	District Credit Card	Coyote Moon Grille Saint Cloud, MN	No itemized receipt provided	\$ 12.86
Monday, May 4, 2015	District Credit Card	Dot Café	No itemized receipt provided	\$ 9.63

ATTACHMENT E (Continued)

Wednesday, April 29, 2015	District Credit Card	St. Cloud Parking	No itemized receipt provided	\$ 5.00
Thursday, April 16, 2015	District Credit Card	Dot Café	No itemized receipt provided	\$ 10.82
Thursday, April 16, 2015	District Credit Card	MN ST IAP ADM PMD Park Saint Paul MN	No itemized receipt provided	\$ 7.00
Thursday, March 26, 2015	District Credit Card	Dot Café	No itemized receipt provided	\$ 9.15
Thursday, February 26, 2015	District Credit Card	7A Municipal Ramp	No itemized receipt provided	\$ 6.00
Saturday, February 21, 2015	District Credit Card	Box Office Sales Bloomington, MN	No itemized receipt provided - "State Gym"	\$ 12.00
Thursday, January 15, 2015	District Credit Card	Redstone American Gril Minnetonka, MN	No itemized receipt provided - Illegible receipt	\$ 160.46
Wednesday, October 22, 2014	District Credit Card	Coyote Moon Grille Saint Cloud, MN	No itemized receipt provided	\$ 10.00
Monday, September 1, 2014	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 3.20
Friday, August 8, 2014	District Credit Card	Countryside Café Medina, MN	No itemized receipt provided	\$ 30.08
Wednesday, May 28, 2014	District Credit Card	Maple Tavern Maple Grove, MN	No itemized receipt provided - email saying "candidate interview dinner"	\$ 61.28
Wednesday, May 7, 2014	District Credit Card	Axels Tavern Loretto, MN	No itemized receipt provided	\$ 24.26
Tuesday, April 8, 2014	District Credit Card	Dot Café	No itemized receipt provided	\$ 14.80
Saturday, March 29, 2014	District Credit Card	Apl Itunes	No itemized receipt provided - email saying "Apps (I.e. weather prediction/forecasting) for snow Days"	\$ 5.32
Sunday, March 23, 2014	District Credit Card	Apl Itunes	No itemized receipt provided - email saying "Apps (I.e. weather prediction/forecasting) for snow Days"	\$ 10.68
Sunday, February 16, 2014	District Credit Card	Renaissance Hotels Nashville	No itemized receipt provided - Second hotel in Nashville arr: 2/13/2014 dep: 2/16/2014 (Conference occurred 2/13 to 2/15)	\$ 695.55
Sunday, February 16, 2014	District Credit Card	Five Guys National Arlington VA	No itemized receipt provided	\$ 14.94
Sunday, February 16, 2014	District Credit Card	MSP Airport Parking	No itemized receipt provided	\$ 110.00
Sunday, February 16, 2014	District Credit Card	USAirway	No itemized receipt provided	\$ 25.00
Saturday, February 15, 2014	District Credit Card	Big River Grille Nashville	No itemized receipt provided	\$ 13.90
Saturday, February 15, 2014	District Credit Card	American Association of School	No itemized receipt provided	\$ 70.15
Friday, February 14, 2014	District Credit Card	Mortion's of Nashville	No itemized receipt provided	\$ 100.51
Wednesday, February 12, 2014	District Credit Card	USAirway	No itemized receipt provided	\$ 25.00
Monday, December 16, 2013	District Credit Card	Minneapolis Parking	No itemized receipt provided	\$ 17.00
Saturday, November 2, 2013	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 10.68
Friday, November 1, 2013	District Credit Card	Target Brooklyn Center	no itemized receipt provided	\$ 46.00
Thursday, October 3, 2013	District Credit Card	Coyote Moon Grille Saint Cloud	No itemized receipt provided	\$ 12.75
Tuesday, July 23, 2013	District Credit Card	Applebee's Delano, MN	No itemized receipt provided - request to CC'd company provided a non itemized receipt for carside to go	\$ 55.20
Tuesday, July 16, 2013	District Credit Card	Perkins Rest New Brighton, MN	No itemized receipt provided	\$ 31.30
Friday, May 17, 2013	District Credit Card	Capitol Café	No itemized receipt provided	\$ 9.65
Friday, May 17, 2013	District Credit Card	Dot Café	No itemized receipt provided	\$ 10.92

ATTACHMENT E (Continued)

Friday, May 3, 2013	District Credit Card	Plaza MPLS Parking	No itemized receipt provided	\$ 9.00
Wednesday, April 24, 2013	District Credit Card	MN ST IAP ADM PMD Park Saint Paul MN	No itemized receipt provided	\$ 6.00
Wednesday, March 27, 2013	District Credit Card	Red Robin 640 Plymouth, MN	No itemized receipt provided	\$ 26.83
Wednesday, March 27, 2013	District Credit Card	MN ST IAP ADM PMD Park Saint Paul MN	No itemized receipt provided	\$ 6.00
Wednesday, March 13, 2013	District Credit Card	MN ST IAP ADM PMD Park Saint Paul MN	No itemized receipt provided	\$ 6.00
Saturday, February 23, 2013	District Credit Card	Delta	No itemized receipt provided	\$ 25.00
Friday, February 22, 2013	District Credit Card	The Farm of Beverl Los Angeles CA	No itemized receipt provided	\$ 23.01
Tuesday, February 19, 2013	District Credit Card	Delta	No itemized receipt provided	\$ 25.00
Wednesday, February 6, 2013	District Credit Card	MN ST IAP ADM PMD Park Saint Paul MN	No itemized receipt provided	\$ 6.00
Thursday, January 31, 2013	District Credit Card	U of M Parking	No itemized receipt provided	\$ 9.00
Friday, January 18, 2013	District Credit Card	Plaza MPLS Parking	No itemized receipt provided	\$ 9.00
Friday, January 18, 2013	District Credit Card	Plaza MPLS Parking	No itemized receipt provided	\$ 9.00
Thursday, October 18, 2012	District Credit Card	Delta	No itemized receipt provided	\$ 25.00
Tuesday, October 16, 2012	District Credit Card	Delta	No itemized receipt provided	\$ 25.00
Thursday, September 27, 2012	District Credit Card	Midland Nursery Inc. Buffalo, MN	No items on receipts Note "Lions Dedication"	\$ 87.59
Wednesday, August 15, 2012	District Credit Card	Axels Tavern Loretto, MN	No itemized receipt provided - Note "auditor lunch"	\$ 78.38
Friday, May 25, 2012	District Credit Card	Wal-Mart Minneapolis, MN	No itemized receipt provided	\$ 47.95
Sunday, May 13, 2012	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 23.95
Saturday, May 12, 2012	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 20.95
Wednesday, May 9, 2012	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 21.95
Friday, May 4, 2012	District Credit Card	Plaza MPLS Parking	No itemized receipt provided	\$ 9.00
Wednesday, May 2, 2012	District Credit Card	Apl Itunes	No itemized receipt provided - email saying books	\$ 19.01
Friday, April 27, 2012	District Credit Card	Apl Itunes	No itemized receipt provided - email saying books	\$ 23.95
Thursday, April 26, 2012	District Credit Card	Bryan John's Grillworks Buffalo, MN	No itemized receipt provided	\$ 11.54
Friday, March 30, 2012	District Credit Card	Barbara Jeans American Milaca, MN	No itemized receipt provided	\$ 18.64
Thursday, March 29, 2012	District Credit Card	Peters Grill	No itemized receipt provided	\$ 30.64
Wednesday, March 28, 2012	District Credit Card	Dot Café	No itemized receipt provided	\$ 7.80
Saturday, March 24, 2012	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 2.13
Thursday, February 9, 2012	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 5.33
Saturday, February 4, 2012	District Credit Card	Party City Minneapolis, MN	No itemized receipt provided	\$ 72.19
Wednesday, February 1, 2012	District Credit Card	Karaoke Software	No itemized receipt provided	\$ 29.99
Friday, January 27, 2012	District Credit Card	Party City Minneapolis, MN	No itemized receipt provided	\$ 161.63
Friday, January 13, 2012	District Credit Card	Millennium Minneapolis	No itemized receipt provided - arrive 1.13 depart 1.13	\$ 92.04
Friday, January 13, 2012	District Credit Card	Loring Ramp Minneapolis	No itemized receipt provided	\$ 34.00
Thursday, January 12, 2012	District Credit Card	Ichiban Japanese Steak	No itemized receipt provided	\$ 187.84
Wednesday, December 7, 2011	District Credit Card	Perkins Buffalo	No itemized receipt provided	\$ 29.75

ATTACHMENT E (Continued)

Wednesday, November 16, 2011	District Credit Card	Countryside Café Medina, MN	No itemized receipt provided	\$ 28.80
Tuesday, October 25, 2011	District Credit Card	Sunnis Grille Howard Lake, MN	No itemized receipt provided	\$ 14.69
Monday, October 10, 2011	District Credit Card	Delta	No itemized receipt provided	\$ 35.00
Thursday, October 6, 2011	District Credit Card	Brick Yard Bar and Grill Clear Lake, MN	No itemized receipt provided	\$ 47.81
Thursday, October 6, 2011	District Credit Card	Brick Yard Bar and Grill Clear Lake, MN	No itemized receipt provided	\$ 13.67
Thursday, September 22, 2011	District Credit Card	Coyote Moon Grille Saint Cloud, MN	No itemized receipt provided	\$ 15.18
Monday, September 5, 2011	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Monday, October 17, 2011	District Credit Card	Rosetta Stone	No itemized receipt provided	\$ 29.99
Sunday, August 21, 2011	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 1.29
Monday, August 15, 2011	District Credit Card	Wal-Mart Minneapolis, MN	No itemized receipt provided	\$ 48.21
Thursday, August 4, 2011	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Friday, July 15, 2011	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 0.99
Tuesday, July 12, 2011	District Credit Card	Countryside Café Medina, MN	No itemized receipt provided	\$ 18.50
Sunday, June 26, 2011	District Credit Card	The Home Depot Minneapolis, MN	No itemized receipt provided	\$ 33.39
Saturday, June 25, 2011	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 6.24
Thursday, May 12, 2011	District Credit Card	AVP Energy Richfield, MN	No itemized receipt provided	\$ 53.55
Wednesday, May 11, 2011	District Credit Card	Borders	No itemized receipt provided	\$ 17.25
Monday, April 18, 2011	District Credit Card	Apl Itunes	No itemized receipt provided	\$ 16.02
Wednesday, March 23, 2011	District Credit Card	Mark Out Productions	No itemized receipt provided - cc'd company provided detail indicating purchase was for signs	\$ 91.54
Tuesday, March 22, 2011	District Credit Card	Delano Pizza Ranch Delano, MN	No itemized receipt provided	\$ 8.50
Friday, March 18, 2011	District Credit Card	Granite City Food Maple Grove, MN	No itemized receipt provided	\$ 25.99
Monday, March 14, 2011	District Credit Card	Dot Café	No itemized receipt provided	\$ 8.02
Friday, March 11, 2011	District Credit Card	Tubetape.com	No itemized receipt provided	\$ 85.87
Friday, March 4, 2011	District Credit Card	Menards Maple Grove	No itemized receipt provided	\$ 240.83
Wednesday, March 2, 2011	District Credit Card	Menards Maple Grove	No itemized receipt provided	\$ 80.53
Monday, February 28, 2011	District Credit Card	Hyatt Hotels MNPLS	No itemized receipt provided	\$ 17.00
Sunday, February 27, 2011	District Credit Card	Priceline	No itemized receipt provided	\$ 69.77
Friday, February 25, 2011	District Credit Card	Ikea Bloomington	No itemized receipt provided	\$ 26.81
Thursday, February 17, 2011	District Credit Card	PayPal *ERIC MOYER	No itemized receipt provided	\$ 589.00
Sunday, February 6, 2011	District Credit Card	PayPal *AFAV Group	No itemized receipt provided - Note "frame for 100 ways"	\$ 69.98
Wednesday, February 2, 2011	District Credit Card	SamsClub	No itemized receipt provided	\$ 74.52
Wednesday, January 26, 2011	District Credit Card	Capitol Café	No itemized receipt provided	\$ 8.26
Tuesday, December 21, 2010	District Credit Card	Carlos Restaurant	No itemized receipt provided	\$ 33.98
Monday, October 11, 2010	District Credit Card	Countryside Café Medina, MN	No itemized receipt provided	\$ 27.10
Wednesday, October 6, 2010	District Credit Card	Brick Yard Bar and Grill Clear Lake, MN	No itemized receipt provided	\$ 47.73

ATTACHMENT E (Continued)

Friday, September 3, 2010	District Credit Card	SamsClub	No itemized receipt provided	\$ 23.44
Monday, August 23, 2010	District Credit Card	Apple Bees	No itemized receipt provided	\$ 7.12
Thursday, August 5, 2010	District Credit Card	Yarusso Brothers Itali Saint Paul	No itemized receipt provided	\$ 18.45
Thursday, July 15, 2010	District Credit Card	Countryside Café Medina, MN	No itemized receipt provided	\$ 28.65
			Total	\$ 6,941.09