



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306,
WEST PALM BEACH, FL 33406
(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org
Hotline: (855) 561-1010


TERESA MICHAEL, CIG, CIGI, CFE
INSPECTOR GENERAL

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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Michael J. Burke, Superintendent
Chair and Members of the Audit Committee

FROM: Teresa Michael, Inspector General 

DATE: May 11, 2023

SUBJECT: Transmittal of Final Investigative Report:
22-0002-I Atlantic Community High School

Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 22-0002-I. On July 19, 2021, the OIG received an anonymous complaint via email regarding alleged misconduct on the part of Atlantic Community High School Athletic Director/Head Track Coach Andrea Smith-Thomas. Specifically, the complainant alleged that Smith-Thomas did not complete the required documentation for football ticket sales, submitted documentation for an employee, her son, to be paid for hours not worked during sporting events, allowed for a volunteer to coach students without receiving the required background clearance, forced an employee to provide a coaching supplement the employee received to another volunteer coach, submitted requests and received athletic supplements for sports she did not coach, did not allocate athletic gender equity funds fairly, and forced an employee to pay with their personal funds for a bus driver to transport students to a sporting event.

The OIG investigation concluded the allegations related to required documentation for football admission and parking sales and disbursement of athletic supplements were **substantiated**. The remainder of the allegations were **unsubstantiated**.

The report also includes information regarding athletic gender equity funds and a football concession incident. See the Additional Information Section for details.

On February 28, 2022, the OIG coordinated the findings of the allegation regarding disbursement of athletic supplements with School Police Captain Laura Taggard. School Police accepted the referral for criminal investigation. The OIG investigation was suspended until School Police completed their investigation. The School Police case # related to this matter is 2200001593. Consequently, on October 18, 2022, the State Attorney filed criminal charges against Smith-Thomas.

In accordance with *School Board Policy 1.092.9.b.iv.*, on March 10, 2023, the draft of this investigation was provided to Ms. Smith-Thomas for a response. A response was received by the OIG and included in the final report.

The findings of this report were referred to the Office of Professional Standards for action deemed appropriate.



OIG CASE NUMBER 22-0002-I

Atlantic Community High School

TYPE OF REPORT: FINAL

DATE OF REPORT: May 11, 2023



Teresa Michael

**Teresa Michael, Inspector General
Office of Inspector General
School District of Palm Beach County**

THIS REPORT MAY CONTAIN INFORMATION THAT IS CONFIDENTIAL OR EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. DO NOT RELEASE WITHOUT PRIOR COORDINATION WITH THE OFFICE OF INSPECTOR GENERAL.

Office of Inspector General

Report of Investigation 22-0002-I

EXECUTIVE SUMMARY

From July 19, 2021 to March 8, 2022, the Office of Inspector General (OIG) conducted interviews and reviewed pertinent documentation and records related to the allegations regarding Atlantic Community High School Athletic Director/Head Track Coach Andrea Smith-Thomas. Specifically, the allegations are related to football admission and parking sales required documentation, time worked at athletic events, background clearances for coaches, disbursement of athletic supplements, and transportation arrangements. As a result of the investigation, the OIG determined that Smith-Thomas violated School Board Policy 3.02, Code of Ethics, Florida Administrative Code 6A-10.081, the Palm Beach County Classroom Teachers Association Collective Bargaining Agreement and the District Internal Accounts Manual¹ Chapter 26.

Allegation 1 related to required documentation for football admission and parking sales and Allegation 5 related to disbursement of athletic supplements are Substantiated. Allegations 2, 3, 4 and 6 are Unsubstantiated.

The report also includes information regarding athletic gender equity funds and a football concession incident. See the Additional Information Section for details.

On February 28, 2022, the OIG coordinated the findings of Allegation 5 with School Police Captain Laura Taggard. School Police accepted the referral for criminal investigation. The OIG investigation was suspended until School Police completed their investigation. The School Police case # related to this matter is 2200001593. Consequently, on October 18, 2022, the State Attorney filed criminal charges against Smith-Thomas.

On December 8, 2022, the OIG requested a meeting with Smith-Thomas regarding the administrative allegations. On January 12, 2023, Smith-Thomas, via a CTA representative, declined to meet with the OIG to provide a voluntary statement.

On March 10, 2023, the OIG forwarded a copy of the draft report to Andrea Smith-Thomas. A response was received on May 10, 2023. The response is attached in its entirety. (Exhibit 17)

¹ The District is required to follow the guidelines established by Rule 6A-1.001, Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book), Chapter 8 School Internal Funds.

RECOMMENDATIONS

During the course of the investigation, the following management issues were observed and are referred to Principal Sandra Edwards and the Director of Professional Standards for review and consideration.

- The OIG recommends Principal Edwards implement a process to ensure athletic supplement payments are reviewed prior to processing to ensure supplements are disbursed to the appropriate staff.
- The OIG recommends Principal Edwards review the process for football concessions to ensure all required documentation and guidelines are followed.
- The OIG recommends Principal Edwards implement guidelines for the expenditure of athletic gender equity funds to ensure the funds are fairly and equitably used.

INVESTIGATIVE PREDICATE

On July 19, 2021, the School District of Palm Beach County, Office of Inspector General (OIG) received an anonymous complaint via email regarding alleged misconduct on the part of Atlantic Community High School Athletic Director/Head Track Coach Andrea Smith-Thomas. Specifically, the complainant alleged that Smith-Thomas did not complete the required documentation for football ticket sales, submitted documentation for an employee, her son, to be paid for hours not worked during sporting events, allowed for a volunteer to coach students without receiving the required background clearance, forced an employee to provide a coaching supplement the employee received to another volunteer coach, submitted requests and received athletic supplements for sports she did not coach, did not allocate athletic gender equity funds fairly, and forced an employee to pay with their personal funds for a bus driver to transport students to a sporting event.

On July 19, 2021, OIG Investigator Veronica Vallecillo was assigned this complaint for investigation.

BACKGROUND

Atlantic Community High School is a public school located at 2455 West Atlantic Blvd., Delray Beach, Florida. The student enrollment at Atlantic Community High School is 2,312, serving grades 9-12.

Athletic Director Andrea Smith-Thomas worked at Atlantic Community High School from 2006 through 2021. Smith-Thomas was the school's Athletic Director from 2018 through 2021. Presently, Smith-Thomas is a Resource Teacher at Village Academy.

ALLEGATION 1

It is alleged that Athletic Director Andrea Smith-Thomas violated Chapter 26 of the District's Internal Accounts Manual by not completing and submitting Ticket Seller Reports and Master Ticket Seller Reports when required for parking and football ticket sales.

District Internal Accounts Manual Chapter 26 – School Event Income and Ticket Seller Reports states the following regarding admission to campus events, states,

“Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed \$500 at the elementary level or \$1,000 at the secondary level.”

The Internal Accounts Manual further requires the following:

When ticket sales are closed for the event, the ticket seller will complete the Ticket Seller Report as follows:

- *Enter the first ticket number returned for each ticket classification*
- *Count the cash on hand and enter the total in the Cash Collections section of the form and initial the amount collected*
- *Tally the tic marks if complimentary admissions are being tracked*
- *Sign and date the form*
- *Submit the unsold tickets, the cash, and the completed Ticket Seller Report to the event sponsor*

After the event the activity sponsor will use the information on the individual Ticket Seller Reports to complete the Master Ticket Sellers Report (PBSD 0158) and summarize the total ticket sales for the event.

The manual further directs the activity sponsor to:

- *Count all the cash on hand (including the change fund) and enter the cash count in the field labeled Cash Counted by Event Sponsor*
- *Count out cash equal to the amount of the change fund and enter that total in the field labeled Change Fund Returned*
- *In the Distribution/Net Remittance section, identify the accounts and amounts that will be used to record the deposit on the Monies Collected Report*
- *Sign and date the Master Ticket Seller Report*

“Complete a Monies Collected Report (PBSD 0180) and deposit the funds by entering the deposit on the Drop Safe Log and placing the funds in the school safe. Forward the completed ticket reports to the bookkeeper and return any unsold tickets to the document custodian for prenumbered tickets.”

The District Internal Accounts Manual further states the following regarding parking collections at school events:

Schools have the option to charge for parking at after-school events where attendance is not required such athletic events, plays, and other similar events. If a school elects to charge for parking at school events, the standard rules for the use of pre-numbered tickets apply:

- *At secondary schools, if the anticipated parking collections exceed \$1,000, the school is required to sell prenumbered tickets to the parking patrons.*
- *Whenever prenumbered tickets are required, a Ticket Seller Report must be completed by each person selling tickets. After the event the event sponsor*

must complete a Master Ticket Seller Report to consolidate and calculate all the ticket sales for the event parking.

- *All funds collected as a result of school-sponsored parking charges must be deposited in the school's internal accounts and listed on a Monies Collected Form.*

COMPLAINANT INFORMATION

On July 19, 2021, the OIG received an anonymous email regarding alleged misconduct on the part of Ms. Andrea Smith-Thomas. The complainant did not provide contact information.

WITNESS INTERVIEWS

On October 8, 2021, a sworn recorded interview of Treasurer Mary Stacey was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by “Stacey” as it relates to Allegation 1:

Stacey has worked at Atlantic Community High School since 2006.

Stacey stated that she experienced issues with Smith-Thomas not turning in the required documentation for ticket sales when making deposits. Stacey explained that it is procedure for anything over \$1,000 to be tracked using a ticket sales report. Stacey said deposits requiring the reports were always missing the documentation and she consistently asked Smith-Thomas to provide the necessary documents. Although Smith-Thomas would respond with “will do”, Stacey did not receive the documents. Stacey stated that she previously reported her concerns regarding Smith-Thomas not submitting documents to Mary Sue Bean and Penny Richter in Accounting Services and Principal O’Campo (Dellegrotti) more than once since 2018. Stacey noted Richter also emailed Smith-Thomas for the documents, but Stacey could not confirm the documents were ever provided.

On October 8, 2021, a sworn recorded interview of Principal Sandra Edwards was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by “Edwards” as it relates to Allegation 1:

Edwards stated she became the Principal of Atlantic Community High School in July 2021. Edwards said she has been approached with concerns regarding Athletic Director Smith-Thomas regarding her “style” and “approach”, but none have been finance related.

Edwards stated that GoFan is strictly being used to collect parking and admissions to sporting events². Edwards added that since GoFan's implementation, cash money is not exchanged for parking or admission.

On December 2, 2021, a sworn recorded interview of Office Assistant Gwen Ringdahl was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by "Ringdahl" as it relates to Allegation 1:

Ringdahl stated she has worked as the school's records custodian since approximately 2018. Ringdahl explained that as part of her responsibilities as a records custodian, she handled the distribution of admission tickets and maintained inventory record of the tickets. Ringdahl noted that last year the school started using an online system (Go Fan) for purchases of admission tickets. Therefore, Ringdahl no longer has the responsibility of distribution or record keeping for admission tickets.

Ringdahl explained that prior to the change to online tickets, at the beginning of the school year Athletic Director Smith-Thomas would bring the ticket inventory, along with the purchase invoice, and Ringdahl would verify the sequence of the tickets. Ringdahl further stated that after games, Smith-Thomas would report to Ringdahl the number of tickets sold along with the ending sequence number of the ticket roll. Ringdahl noted she tracked the information on a District form. Ringdahl said that during school year 2019/20, Smith-Thomas stopped providing her with the required ticket sales information. Ringdahl added she asked Smith-Thomas repeatedly throughout the school year for the information either in person or via email.

Ringdahl said she did not receive any unused tickets from Smith-Thomas at the end of the 2019-2020 school year.

Ringdahl stated she did not report the concern to the Principal. However, she expressed her concerns to Treasurer Mary Stacey. **Investigator Note: Ringdahl noted that Smith-Thomas was very busy with other responsibilities including graduation, which may have attributed to her not having time to turn in the documentation.**

On December 15, 2021, a telephone interview³ of Tavarius Jackson, a previous Football Coach at Atlantic Community High School was conducted. The following represents actual and paraphrased statements made by "Jackson" as it relates to Allegation 1:

Jackson said he was previously employed with the Palm Beach School District (Atlantic Community High School) through early 2021.

² GoFan is a digital ticketing service that schools are using for sporting events. The school's internal account deposit records reflect it began using GoFan during FY 2020/21. Therefore, the OIG reviewed records during FY 2018/19 thru 2019/20.

³ At the time of the interview Jackson was no longer living in the State of Florida, therefore a sworn statement was not obtained.

Jackson stated Smith-Thomas collected the funds for parking and admission sales. Jackson noted that sales figures from Smith-Thomas were less than in previous years when the previous Athletic Director Logan handled the collections. Jackson stated he does not have proof that there was any misappropriation from Smith-Thomas.

On February 25, 2022, a sworn recorded interview of Principal on Special Assignment Tara Dellegrotti was conducted at Fulton Holland in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Dellegrotti” as it relates to Allegation 1:

Dellegrotti⁴ is on special assignment in the Chief Academic Office since 2021. Dellegrotti was previously the Principal at Atlantic Community High School.

Dellegrotti explained that Andrea Smith-Thomas was a math teacher prior to becoming the school’s athletic director in 2018. Dellegrotti stated that once Smith-Thomas became the Athletic Director, she stopped teaching math and became a full time Athletic Director. Dellegrotti said Smith-Thomas was responsible for all the school’s athletics and activities, including hiring of coaches, coaching stipends, working with other athletic directors, working with the District Athletic Director, and ensuring all facilities are in order for sporting events. Additionally, Smith-Thomas was in charge of graduation, and supervision during lunch duty and bell changes.

Dellegrotti noted Smith-Thomas reported to Assistant Principal Robert Slydell, who was in charge of athletics. Slydell has been in charge of athletics since approximately 2019. Dellegrotti expressed concerns regarding Smith-Thomas to the OIG. Specifically, personality issues, communication issues, not following through with tasks, and “dumped” a lot of her work on the Assistant Athletic Director Alex Muzii. Dellegrotti stated that Slydell had the same concerns regarding Smith-Thomas. Dellegrotti added that she also was copied on emails from the District’s Director of Athletics Valerie Miyares and Treasurer Stacey regarding missing documentation for various things related to compliance. E.g. ticket seller reports. The OIG asked Dellegrotti if she followed up with Smith-Thomas regarding the ticket seller reports. Dellegrotti said she did ask Smith-Thomas about it. Dellegrotti did not recall Stacey going to her at the end of the school year regarding missing reports from Smith-Thomas.

Dellegrotti said Smith-Thomas was responsible for handling everything at sporting games including hiring staff to work the ticket booth, parking, security, etc. Dellegrotti said she was not aware of any issues regarding Smith-Thomas not submitting sales inventory reports when required for ticket or parking sales. Dellegrotti stated Treasurer Mary Stacey copied her on most emails sent to Smith-Thomas, but Stacey did not go to Dellegrotti with concerns regarding this issue. Dellegrotti said she does not recall if Stacey or Records Custodian Gwen Ringdahl brought any of these issues to her at the end of the school year.

⁴ In various interview statements, Dellegrotti is referred to as O’campo.

The OIG asked Dellegrotti if she was familiar with District guidelines regarding a requirement for tickets to be used on revenue collections over \$1,000. Dellegrotti responded, "I'm probably aware of it, but I don't remember."

On March 1, 2022, a sworn recorded interview of Assistant Principal Robert Slydell was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by "Slydell" as it relates to Allegation 1:

Slydell has worked at Atlantic Community High School since 2015.

Slydell stated that as of School Year 2020/21, part of his responsibilities as an Assistant Principal include overseeing the Athletic Department. Slydell explained he works and communicates with the Athletic Director and communicated any Athletics related matters to the Principal.

Slydell said when he was assigned Athletics as part of his responsibilities, Andrea Smith-Thomas was the Athletic Director.

The OIG asked Slydell if Smith-Thomas reported to him. Slydell said, "Yes."

Slydell explained some of Smith-Thomas' responsibilities include all athletic games, organization of the games, supporting the coaches, compliance with student and coach eligibility requirements, and gender equity funds.

Slydell stated that in previous years there was "speculation" regarding how much money was collected from football games. Slydell said the School Treasurer expressed concern to him regarding the amount of funds deposited in comparison to the number of people attending football games. Slydell noted the concerned person said the deposits were low compared to the size of the audience. Slydell explained Smith-Thomas collected funds and dropped the funds in the drop safe box. Slydell noted Smith-Thomas used to be accompanied by an officer to make the "drops". However, the officer would only escort Smith-Thomas to the building and, would not go inside with her. The OIG asked Slydell if he believed Smith-Thomas was taking money. Slydell said, "I can't say yes or no." Slydell said no one reported to him Smith-Thomas was misappropriating funds.

SUBJECT INTERVIEW

Subject Andrea Smith-Thomas declined voluntary interview.

RECORDS ANALYSIS

List of Exhibits

- Exhibit 1: 2018 Atlantic Varsity Football Game Schedule**
- Exhibit 2: FY 2018/19 Internal Accounts Ledger for Parking & Admission Deposits**
- Exhibit 3: 2019 Atlantic Varsity Football Game Schedule**
- Exhibit 4: FY 2019/20 Internal Accounts Ledger for Parking & Admission Deposits**
- Exhibit 5: Email thread with Stacey and Smith-Thomas dated 8/20 and 8/21, 2018**
- Exhibit 6: Email dated September 14, 2018 from Stacey to Smith-Thomas**
- Exhibit 7: Email dated September 19, 2018 from Stacey to Smith-Thomas**
- Exhibit 8: Email dated February 22, 2019 from Stacey to Smith-Thomas**
- Exhibit 9: Email dated April 2, 2019 from Stacey to Smith-Thomas**
- Exhibit 10: Smith-Thomas PeopleSoft training records for “Internal Accounts: Ticket Sales for Teacher/Sponsors”**

Explanation of Exhibits

- Exhibit 1: 2018 Atlantic Varsity Football Game Schedule reflected five home games**
- Exhibit 2: FY 2018/19 Internal Accounts Ledger for Parking & Admission Deposits**
- Exhibit 3: 2019 Atlantic Varsity Football Game Schedule reflected six home games**
- Exhibit 4: FY 2019/20 Internal Accounts Ledger for Parking & Admission Deposits**
- Exhibit 5: Email between Stacey and Smith-Thomas regarding the submission of ticket sales inventory for admission tickets and parking**
- Exhibit 6: Email from Stacey to Smith-Thomas regarding ticket sales documentation not turned in**
- Exhibit 7: Email from Stacey to Smith-Thomas regarding ticket sales documentation not turned in**
- Exhibit 8: Email from Stacey to Smith-Thomas regarding ticket sales documentation not turned in**
- Exhibit 9: Email from Stacey to Smith-Thomas regarding ticket sales documentation not turned in**
- Exhibit 10: PeopleSoft training records reflected Smith-Thomas completed the “Internal Accounts: Ticket Sales for Teacher/Sponsors” on January 18, 2018, July 31, 2018, July 16, 2019, and July 17, 2020**

The complainant alleged the issues related with Smith-Thomas occurred during football game seasons from 2016-2019. PeopleSoft records reflect the first year Smith-Thomas received an Athletic Director supplement was 2018. The OIG's review of football admission and parking related cash deposits was for school years 2018/19 and 2019/20.

The OIG obtained and reviewed the Atlantic Community High School (School) football game schedules⁵ for 2018/19 and 2019/20, related cash deposits into the respective internal accounts, and any supporting documentation.

School Year 2018/2019

Records show that the varsity football team had five home games in 2018 as follows: **(Exhibit 1)**

Date of Home Game
08/24/18
08/31/18
10/05/18
10/11/18
10/26/18

The following table reflects deposits that appear to be related to the above games and indicates if the required documentation was included with the deposit **(Exhibit 2)**:

2018/19 Parking and Admission Cash Deposits that Align with the Game Schedule

PARKING			ADMISSIONS		
Date	Amount	Required Doc's Included ⁶	Date	Amount	Required Doc's Included
08/27/18	\$1,379.00	TSR	08/27/18	\$3,485.17	TSR ⁷
09/04/18	\$1,714.00	TSR	09/04/18	\$4,254.00	TSR
10/08/18	\$1,085.00	No	10/08/18	\$2,930.00	No
10/12/18	\$680.00	N/A	10/12/18	\$1,835.00	No
10/29/18	\$1,660.00	No	10/29/18	\$3,695.00	No
\$6,518			\$16,199.17		

Parking collections were deposited into an account specifically for football games parking. However, admission collections were deposited into the varsity football account. Since

⁵ Maxpreps.com

⁶ The Internal Accounts Manual requires: 1.) Prenumbered tickets for admissions to campus events if the anticipated revenues are expected to exceed \$1,000 at the secondary level, 2.) For ticket sellers to complete a Ticket Seller Report (TSR), and 3.) For the activity sponsor to complete a Master Ticket Sellers Report (MTSR) and provide either document to the Treasurer.

⁷ The date listed on the form does not match the actual game day.

the admission collections were not deposited into a dedicated account, the OIG included the following deposits labeled in the internal account ledger with descriptions of "Ticket Sales" and "Gate". A review of the accounts showed there were cash deposits that did not appear to correspond to a home game on the game schedule, as follows:

2018/19 Cash Deposits into the Parking and Admission Internal Accounts that do not Align with the Game Schedule

PARKING			ADMISSIONS		
Date	Amount	Required Doc's Included	Date	Amount	Required Doc's Included
08/16/18	\$486	N/A	08/17/18	\$6,514	No
08/17/18	\$1,070	No	09/26/18	\$690	N/A
11/12/18	\$1,604	No	09/27/18	\$135	N/A
			10/10/18	\$595	N/A
			10/18/18	\$1,715	No
			11/12/18	\$7,358	No
\$3,160			\$17,007		

It should be noted that the funds deposited on September 26, 2018, totaling \$690 appear to have been admission sales for a junior varsity football game based on the information listed on the MCR.

Of the 19 deposits listed in the above tables, 14 deposits required pre-numbered tickets and therefore a TSR should have been submitted. Of the 14 deposits that required the report, **four** had the required documentation. The remaining ten deposits did not include the required documentation.

School Year 2019/2020

Records reflect that the varsity football team had six home games in 2019 as follows: **(Exhibit 3)**

Date of Home Game
09/13/19
09/20/19
10/03/19
10/25/19
11/01/19
11/08/19

The following table reflects deposits that appear to be related to the above games and indicates if the required documentation was included with the deposit **(Exhibit 4)**:

2019/20 Parking and Admission Cash Deposits that Align with the Game Schedule

PARKING			ADMISSIONS		
<i>Date</i>	<i>Amount</i>	<i>Required Doc's Included</i>	<i>Date</i>	<i>Amount</i>	<i>Required Doc's Included</i>
09/16/19	\$1,121.84	No	09/16/19	\$3,219.00	No
09/23/19	\$1,265.00	No	09/23/19	\$4,898.00	No
10/04/19	\$437.00	N/A	10/04/19	\$1,581.00	No
10/28/19	\$1,052.00	No	10/28/19	\$4,890.00	No
11/04/19	\$745.00	N/A	11/04/19	\$2,909.00	No
11/11/19	\$816.00	N/A	11/11/19	\$5,219.00	No
\$5,436.84			\$22,716.00		

Parking collections were deposited into a dedicated account. However, admission collections were deposited into the football varsity account. Since the admission collections were not deposited into a dedicated account, the OIG included the following deposits labeled in the internal account's ledger with descriptions of "Ticket Sales" and "Gate". A review of the accounts shows there were cash deposits that do not appear to correspond to a home game on the game schedule, as follows:

2019/20 Cash Deposits into the Parking and Admission Internal Accounts that do not Align with the Game Schedule

PARKING			ADMISSIONS		
<i>Date</i>	<i>Amount</i>	<i>Required Doc's Included</i>	<i>Date</i>	<i>Amount</i>	<i>Required Doc's Included</i>
08/16/19	\$1,857.00	No	08/16/19	\$8,401.00	No
			09/24/19	\$954.00	N/A
			10/02/19	\$945.00	N/A
			10/16/19	\$820.10	N/A
			10/24/19	\$580.15	N/A
\$1,857.00			\$11,700.25		

It should be noted that the funds deposited on September 24 and October 24, 2019, \$954 and \$580.15, respectively, appear to have been admission sales for junior varsity football games based the information listed on the MCR.

Of the 18 deposits listed above, 11 of the deposits required pre-numbered tickets and therefore a Ticket Sellers Report should have been submitted. None of the 11 deposits that required the report had the required documentation.

A review of District email records show Treasurer Mary Stacey emailed Smith-Thomas regarding ticket sales documentation not turned in on various occasions during 2018 and 2019, as follows:

On August 20, 2018, Stacey stated, “Just a reminder – Please submit ticket sales inventory for Admission Tickets and parking to attached to your MCR for auditing purposes.”

On August 21, 2018, Smith-Thomas replied to Stacey, “Sorry for delay. I will get that report to you” **(Exhibit 5)**

On September 14, 2018, Stacey stated, “Just a friendly reminder again. Please submit a copy of your Ticket sales Inventory to attach to all of your MCR for auditing purposes.” On the same day, Smith-Thomas replied to Stacey, “Will do, thanks!” **(Exhibit 6)**

On September 19, 2018, Stacey stated, “I appreciate your response (will do) to my e-mails regarding my request for missing ticket sales inventories. Please submit all missing Ticket Sales Inventories.” **(Exhibit 7)**

On February 22, 2019, Stacey stated, “Per our conversations and reminders, Please I need the following information completed by next week. I know that you are very busy assisting others along with your own duties. According to District policy ticket sales inventories are required to be attached to all MCR admissions to school functions over \$1000.00...” **(Exhibit 8)**

On April 2, 2019, Stacey stated, “**Final Request:** Please complete and turn in past due reports and as soon as possible. We don’t know if or when the District may stop by and ask to review these documents, therefore we would like to have all our paperwork to be in order. All ticket reports should have been turned in weekly...” **(Exhibit 9)**

PeopleSoft training records reflect that Smith-Thomas completed the “Internal Accounts: Ticket Sales for Teacher/Sponsors” on January 18, 2018, July 31, 2018, July 16, 2019, and July 17, 2020. **(Exhibit 10)**

CONCLUSION

It is alleged that Athletic Director Andrea Smith-Thomas violated Chapter 26 of the District’s Internal Accounts Manual by not completing and submitting Ticket Seller Reports and Master Ticket Seller Reports when required for parking and football admission sales.

District Internal Accounts Manual Chapter 26 – School Event Income and Ticket Seller Reports states the following regarding admission to campus events, states,

“Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed \$500 at the elementary level or \$1,000 at the secondary level.”

The Internal Accounts Manual further requires the following:

When ticket sales are closed for the event, the ticket seller will complete the Ticket Seller Report as follows:

- *Enter the first ticket number returned for each ticket classification*
- *Count the cash on hand and enter the total in the Cash Collections section of the form and initial the amount collected*
- *Tally the tic marks if complimentary admissions are being tracked*
- *Sign and date the form*
- *Submit the unsold tickets, the cash, and the completed Ticket Seller Report to the event sponsor*

After the event the activity sponsor will use the information on the individual Ticket Seller Reports to complete the Master Ticket Sellers Report (PBSD 0158) and summarize the total ticket sales for the event.

The manual further directs the activity sponsor to:

- *Count all the cash on hand (including the change fund) and enter the cash count in the field labeled Cash Counted by Event Sponsor*
- *Count out cash equal to the amount of the change fund and enter that total in the field labeled Change Fund Returned*
- *In the Distribution/Net Remittance section, identify the accounts and amounts that will be used to record the deposit on the Monies Collected Report*
- *Sign and date the Master Ticket Seller Report*

“Complete a Monies Collected Report (PBSD 0180) and deposit the funds by entering the deposit on the Drop Safe Log and placing the funds in the school safe. Forward the completed ticket reports to the bookkeeper and return any unsold tickets to the document custodian for prenumbered tickets.”

The District Internal Accounts Manual further states the following regarding parking collections at school events:

Schools have the option to charge for parking at after-school events where attendance is not required such athletic events, plays, and other similar events. If a school elects to charge for parking at school events, the standard rules for the use of pre-numbered tickets apply:

- *At secondary schools, if the anticipated parking collections exceed \$1,000, the school is required to sell prenumbered tickets to the parking patrons.*
- *Whenever prenumbered tickets are required, a Ticket Seller Report must be completed by each person selling tickets. After the event the event sponsor must complete a Master Ticket Seller Report to consolidate and calculate all the ticket sales for the event parking.*
- *All funds collected as a result of school-sponsored parking charges must be deposited in the school's internal accounts and listed on a Monies Collected Form.*

The total football admission and parking sales deposited in 2018/19 was \$42,884.17 and in 2019/20, \$41,710.09. Since Smith-Thomas did not follow procedures and submit the required documentation, the OIG cannot reconcile the deposited funds with actual ticket sales. Internal control procedures are put in place in order to minimize risk, ensure accuracy of records, and protect assets. Smith-Thomas completed the "Internal Accounts: Ticket Sales for Teacher/Sponsors" training in July of 2019 and 2020; therefore, should have known what documentation needed to be completed and submitted with each deposit.

Dellegrotti did not specifically take disciplinary action against Smith-Thomas for the missing ticket seller reports. However, because of the ongoing issues with Smith-Thomas related to lack of communication, follow through, and difficulty to work with others, Dellegrotti was in the process of taking corrective action against Smith-Thomas. Dellegrotti said that on April 23, 2021, she met with Smith-Thomas and Slydell to discuss the issues. Subsequently, Dellegrotti said she was unable to take any action against Smith-Thomas because her (Dellegrotti) contract was non-renewed in June 2021.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Athletic Director Andrea Smith-Thomas violated Chapter 26 of the District's Internal Accounts Manual by not completing and submitting Ticket Seller Reports and Master Ticket Seller Reports when required for parking and football admission sales was **Substantiated**.

ALLEGATION 2

It is alleged that Athletic Director Andrea Smith-Thomas violated School Board Policy 3.60, Nepotism, by submitting/approving for her son, Bruce Thomas, to be paid for hours not worked during athletic events.

School Board Policy 3.60 Nepotism includes the following definitions:

3.a. The terms "related" or "relative" shall refer to the following relationships: father, mother, son, daughter...

3.b. The term "directly supervise" shall relate to those situations in which a School Board member or employee is directly responsible for another full-time, part-time or temporary employee's appointment, employment, promotion, demotion, job assignments, overtime/payroll authorization or job performance evaluation.

WITNESS INTERVIEWS

On February 4, 2022, a sworn recorded interview of Treasurer Anna Bell was conducted at Plumosa School of the Arts in Delray Beach, FL. The following represents actual and paraphrased statements made by "Bell" as it relates to Allegation 2:

Bell has worked at Plumosa School of the Arts since July 2021. Bell was previously an Administrative Assistant at Atlantic Community High School.

Bell said some of her duties as Head Secretary at Atlantic Community High School included managing the secretarial staff, processing payroll, assisting with scheduling interviews for new hires, and the budget.

Bell explained that as part of payroll processing, she processed miscellaneous payments for staff that worked athletic events. Athletic Director Andrea Smith-Thomas provided Bell with the payment information either via email or in person. Smith-Thomas provided who needed to get paid, for what sport, and the number of hours worked. Bell would then complete PBSB form 1767 "Miscellaneous Employee Payment" and obtain the principal's approval. Bell noted Smith-Thomas was the only one to send in the requests for athletic event payments. Bell said the only supporting documentation for such payments that she would have would be emails, if Smith-Thomas sent one. Bell stated it was not her responsibility to ensure the information provided by Smith-Thomas was accurate, she only processed the information given to her by Smith-Thomas.

The OIG showed Bell some of the Miscellaneous Employee Payment forms she completed and asked if she was familiar with Bruce Thomas. Bell stated, Thomas was a school employee and a baseball coach. Bell noted Thomas was Smith-Thomas' son. The OIG asked Bell if anyone expressed concerns regarding Smith-Thomas submitting for athletic event payments that included her son. Bell said, no.

Bell stated that because the Principal attended a lot of the football games, Bell was also in attendance. Bell noted that she often saw Thomas working at the football games. Bell said Thomas would do security type work during the games. The OIG asked if there were police on duty at the games, Bell said there were usually police officers working the games.

On December 15, 2021, a telephone interview of Tavarius Jackson, a previous Football Coach at Atlantic Community High School was conducted. The following represents actual and paraphrased statements made by “Jackson” as it relates to Allegation 2:

Jackson stated that Smith-Thomas handled the security duties for football games. Jackson said at times, Smith-Thomas hired Delray Police officers. Jackson said there were some games where there were too many police officers and there was no need for that many.

Jackson said that Smith-Thomas controlled who worked at the football games. Jackson would request a list of who would be working each game from Smith-Thomas, but she would never provide him with the information.

Jackson said he was aware that Bruce Thomas was Smith-Thomas’ son. Jackson said Thomas would frequently attend the games and ride around in a golf cart with his mother or would hang out on the sidelines. Jackson said that to his knowledge, Thomas was not working.

On February 25, 2022, a sworn recorded interview of Principal on Special Assignment Tara Dellegrotti was conducted at Fulton Holland in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Dellegrotti” as it relates to Allegation 2:

Dellegrotti stated security for football games was provided by either School Police or Delray Police Department, and Smith-Thomas would have additional regular staff (2-3 people). Dellegrotti noted during leadership meetings, Smith-Thomas would mention who would be working the games. **Investigator Note: Dellegrotti said it was the responsibility of Slydell and Smith-Thomas to determine who would work the games.** Dellegrotti said Smith-Thomas’ son, Bruce Thomas, would sometimes be mentioned. Dellegrotti said she recalled seeing Thomas at the gate on the visitor’s side at games, but she could not recall specific dates. Dellegrotti stated Thomas was employed at Atlantic Community High School for approximately one year as a Behavioral Intervention Associate. Thomas’ responsibilities included lunch detention and campus security.

Dellegrotti stated that she knew Thomas was Smith-Thomas’ son when he was hired. The OIG asked if there were measures put in place regarding the supervisory relationship between Thomas and Smith-Thomas. Dellegrotti noted that Thomas was supervised by Slydell. The OIG asked Dellegrotti if Thomas coached any sports. Dellegrotti stated Thomas was an assistant baseball coach. Dellegrotti indicated she saw Thomas coaching baseball during practice and may have seen him at a baseball game.

Dellegrotti stated her previous secretary Anna Bell would sit with Smith-Thomas and process athletic event staff payments accordingly.

On March 1, 2022, a sworn recorded interview of Assistant Principal Robert Slydell was conducted at Atlantic Community High School. The following represents actual and paraphrased statements made by “Slydell” as it relates to Allegation 2:

The OIG asked Slydell if he knew Bruce Thomas. Slydell explained Thomas was Smith-Thomas’ son and was previously employed at the school as a “hallway monitor.” Slydell said Thomas reported to him. Slydell said Principal O’campo (Dellegrotti) was aware that Thomas was Smith-Thomas’ son. The OIG asked Slydell if he and Principal O’campo (Dellegrotti) put measures in place to avoid nepotism in relation to athletic matters between Smith-Thomas and her son, Bruce Thomas. Slydell said nothing was put in place.

SUBJECT INTERVIEW

Subject Andrea Smith-Thomas declined voluntary interview.

RECORDS ANALYSIS

List of Exhibits

- Exhibit 11: B. Thomas pay records for school athletic events**
- Exhibit 12: Miscellaneous Employee Payment forms**
- Exhibit 13: Email from Smith-Thomas to Bell dated November 10, 2020**

Explanation of Exhibits

- Exhibit 11: Records indicating that B. Thomas was paid \$495 for working athletic events**
- Exhibit 12: Miscellaneous Employee Payment forms related to the payments received by B. Thomas**
- Exhibit 13: Email from Smith-Thomas to Bell requesting for B. Thomas to be paid for 2 hours in relation to a girls volleyball game**

PeopleSoft payroll records reflect Bruce Thomas was paid the following related to school athletic events: **(Exhibit 11)**

Date	Hours	Rate	Total	Event
09/13/19	5.0	\$15.00	\$75.00	Football Game
10/03/19	4.5	\$15.00	\$67.50	Football Game
11/01/19	4.5	\$15.00	\$67.50	Football Game
11/08/19	5.5	\$15.00	\$82.50	Football Game
10/28/20	2.0	\$15.00	\$30.00	Volleyball Game
11/21/20	3.0	\$15.00	\$45.00	Football Game
12/04/20	4.0	\$15.00	\$60.00	Football Game
12/11/20	4.5	\$15.00	\$67.50	Football Game
			\$ 495.00	

The dates reflected above coincide with the game schedules for football and girls junior varsity volleyball.

The District's Payroll and Time & Labor Training Manual states, "Time & Attendance and other infrequent payments that cannot be recorded in PeopleSoft must be submitted to Payroll for processing using Form PBSB 1767..."

The OIG obtained Form PBSB 1767 – Miscellaneous Employee Payment for the payments Thomas received, as listed above. **(Exhibit 12)**

A review of the forms, reflect the Principal approved each of the forms, which included Thomas' payments.

As Bell stated, Smith-Thomas provided her with staff names and compensation information. Bell provided the OIG with an email dated November 10, 2020, from Smith-Thomas that stated, "Please pay Bruce Thomas #1141388 2 hours October 28th, 2020, For working entry of Girls Volleyball Game." **(Exhibit 13)**

CONCLUSION

It is alleged that Athletic Director Andrea Smith-Thomas violated School Board Policy 3.60, Nepotism, by submitting/approving for her son, Bruce Thomas, to be paid for hours not worked during athletic events.

School Board Policy 3.60 Nepotism includes the following definitions:

3.a. The terms "related" or "relative" shall refer to the following relationships: father, mother, son, daughter...

3.b. The term "directly supervise" shall relate to those situations in which a School Board member or employee is directly responsible for another full-time, part-time or temporary

employee's appointment, employment, promotion, demotion, job assignments, overtime/payroll authorization or job performance evaluation.

As Athletic Director, Smith-Thomas, was responsible for coordinating what staff worked the football games and providing the information to Bell. In turn, Bell completed the Miscellaneous Employee Payment forms for the Principal to approve.

The complainant alleged that Smith-Thomas approved for her son, Thomas, to be paid for hours he did not work. The OIG cannot determine if Thomas actually worked the hours he was paid for. As stated above, some witnesses, claim Thomas did work, while another witness claims Thomas was present, but not working. Although Smith-Thomas was the person in charge of coordinating staff and ensuring they were compensated, ultimately the Principal approved the forms, thereby approving for staff payments.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Athletic Director Andrea Smith-Thomas violated School Board Policy 3.60, Nepotism, by submitting/approving for her son, Bruce Thomas, to be paid for hours not worked during athletic events was **Unsubstantiated**.

ALLEGATION 3

It is alleged that Athletic Director Andrea Smith-Thomas violated School Board Policy 2.53, Volunteers in Public Schools, by allowing a volunteer track coach, James Thaddies, to coach and be on school premises without receiving a background clearance.

School Board Policy 2.53 Volunteers in Public Schools states, in part,

3.a. "A volunteer is a non-paid person functioning under the sponsorship of the Palm Beach County School District...."

6. "To protect the safety and welfare of students and staff, School Board Policy 2.53-Volunteers in Public Schools requires that prospective volunteers must submit to a background check screening, which is mandated by Section 943.04351, Florida Statutes. Each school is required to provide a computer to meet this requirement, which is referred to as the Raptor Visitor Management System, and that computer must be functioning and located at the main entrance reception desk at each site. The Raptor Visitor Management System must be used for background clearance checks for all volunteers."

WITNESS INTERVIEWS

On December 2, 2021, a sworn recorded interview of Secondary Technology Support Technician Keenan Wimbley was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by “Wimbley” as it relates to Allegation 3:

As of June 2022, Wimbley is no longer employed with the Palm Beach School District.

Wimbley explained he coached the girls and boys track teams with Smith-Thomas and “Coach Thad.” The OIG asked Wimbley for Coach Thad’s full name. Wimbley did not know the persons full name and noted he did not believe Coach Thad was a District employee.

On February 4, 2022, a sworn recorded interview of Treasurer Anna Bell was conducted at Plumosa School of the Arts in Delray Beach, FL. The following represents actual and paraphrased statements made by “Bell” as it relates to Allegation 3:

The OIG asked Bell if she recalled who coached track. To Bell’s recollection, Smith-Thomas and Keenan Wimbley coached track.

The OIG asked Bell if she was familiar with James Thaddies also known as Coach Thad. Bell stated she did not know who that was, but recalled the name. Bell said it was possible she recalled the name because she may have paid him a supplement at some point or his name may have been in a coach report she used to retrieve.

On February 25, 2022, a sworn recorded interview of Principal on Special Assignment Tara Dellegrotti was conducted at Fulton Holland in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Dellegrotti” as it relates to Allegation 3:

Dellegrotti acknowledged James Thaddies was also known as “Coach Thad.” Dellegrotti stated Thaddies did not work at the school. Smith-Thomas informed Dellegrotti that Thaddies was a volunteer track coach. Dellegrotti noted Thaddies coached football in 2015, and Dellegrotti did not recall if he was a volunteer or paid coach for football. The OIG asked for Dellegrotti’s understanding of requirements for volunteers and Dellegrotti stated volunteers have to be “cleared” through the front office staff using the Raptor system. Dellegrotti recalled Thaddies told her he went to the District to be cleared. Dellegrotti noted it was Smith-Thomas’ responsibility to ensure that he and all coaches were “cleared.”

On March 1, 2022, a sworn recorded interview of Assistant Principal Robert Slydell was conducted at Atlantic Community High School. The following represents actual and paraphrased statements made by “Slydell” as it relates to Allegation 3:

The OIG asked Slydell if he knew James Thaddies. Slydell stated Thaddies was a football coach years ago and is currently a track coach. Slydell said he does not know if Thaddies was a paid coach.

SUBJECT INTERVIEW

Subject Andrea Smith-Thomas declined voluntary interview.

RECORDS ANALYSIS

Based on Wimbley’s statement and the sport dates reflected on Atlantic Community High School’s Athletic page, it appears Thaddies would have coached track during January and April 2021.

School Board Policy 2.53 states, the Raptor Visitor Management System must be used for background clearance checks for all volunteers. The OIG reviewed the School’s Raptor records. The OIG did not find any record of Thaddies in the Raptor Visitor Management System.

The OIG inquired with School Police regarding James Thaddies. School Police confirmed Thaddies cleared a background check on August 20, 2018. Thaddies was cleared as a contractor and was issued a contractor’s badge with a July 26, 2023, expiration date.

CONCLUSION

It is alleged that Athletic Director Andrea Smith-Thomas violated School Board Policy 2.53, Volunteers in Public Schools, by allowing a volunteer track coach, James Thaddies, to coach and be on school premises without receiving a background clearance.

School Board Policy 2.53 Volunteers in Public Schools states, in part,

3.a. “A volunteer is a non-paid person functioning under the sponsorship of the Palm Beach County School District.”

6. “To protect the safety and welfare of students and staff, School Board Policy 2.53- Volunteers in Public Schools requires that prospective volunteers must submit to a background check screening, which is mandated by Section 943.04351, Florida Statutes. Each school is required to provide a computer to meet this requirement, which is referred to as the Raptor Visitor Management System, and that computer must be functioning and located at the main entrance reception desk at each site. The Raptor Visitor Management System must be used for background clearance checks for all volunteers.”

It was Smith-Thomas' responsibility as Athletic Director to ensure Thaddies, a volunteer coach, received a background check screening. Although the screening should have been completed through the Raptor Visitor Management System to comply with District Policy, Thaddies was nonetheless cleared by School Police background screening as a contractor. Despite the documented failure to use Raptor, there is no evidence that Smith-Thomas was responsible for this failure.

Additionally, the OIG inquired with the Athletics Department regarding Thaddies certifications to coach. As of February 22, 2022, there was no record that Thaddies was certified to coach.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Athletic Director Andrea Smith-Thomas violated School Board Policy 2.53, Volunteers in Public Schools, by allowing a volunteer track coach, James Thaddies, to coach and be on school premises without receiving a background clearance was **Unsubstantiated**.

ALLEGATION 4

It is alleged that Athletic Director Andrea Smith-Thomas violated School Board Policy 3.02, Code of Ethics, by forcing employee, Keenan Wimbley, to give one of the athletic supplements he earned and received to Volunteer Coach James Thaddies.

School Board Policy 3.02.5.f. Code of Ethics states,

5. Public Funds and Property

i. Failing to use public or school-related funds and School Board property for School District purposes and in a manner specified by School Board Policy, administrative procedures or guidelines or by federal or state laws;

WITNESS INTERVIEWS

On December 2, 2021, a sworn recorded interview of Secondary Technology Support Technician Keenan Wimbley was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by "Wimbley" as it relates to Allegation 4:

Wimbley stated that in 2018, he was a volunteer coach for the junior varsity football team. Wimbley said he did not receive a supplement during his volunteer time as a coach.

Wimbley stated Athletic Director Andrea Smith-Thomas asked him to coach the track team. Wimbley explained he coached the track teams for boys and girls with Smith-Thomas and "Coach Thad." When asked for Coach Thad's full name, Wimbley responded

that he did not know the persons full name and noted that he did not believe Coach Thad was a District employee. The OIG asked Wimbley if he had Thad's contact information. Wimbley said he did not have the information.

Wimbley noted he worked with the mile and 800-meter runners and shot put for girls and boys. Wimbley said he attended all practices.

Wimbley explained Smith-Thomas put together the track team's practice and meet schedule. Wimbley was not responsible for scheduling or communicating the information to the students. Wimbley stated that he "answered to" Smith-Thomas with anything related to track.

Wimbley said that last school year (2020/21) he received a coaching supplement for football, girls track, and boys track. Wimbley noted that boys and girls track practices and meets took place at the same time.

The OIG asked Wimbley if he knew how Coach Thad was paid for his services. Wimbley explained that Smith-Thomas asked him to give most of the boys track supplement (\$3611 minus taxes) to Coach Thad. Wimbley added that he did not know what to think when Smith-Thomas instructed him to do that and did not question her or let her know he was uncomfortable with the request. Wimbley noted he did as he was told to do by Smith-Thomas. Wimbley stated, "Well...it was what I was asked to do."

Wimbley added that Smith-Thomas instructed him to keep "about \$200" and give the rest of the supplement to "Coach Thad." Wimbley said that he texted Smith-Thomas sometime in March and asked for "Coach Thad's" full name which was, James Andre Thaddies. Wimbley said he went to his bank and got a "secured" check. Wimbley noted it may have been a cashier check. Wimbley said he gave the check to Smith-Thomas. The OIG asked Wimbley if he made a copy of the check he provided to Smith-Thomas, and Wimbley said he did not make a copy. The OIG asked Wimbley if he could obtain a copy from his bank. Wimbley agreed that he would contact the bank and provide if obtained. **Investigators note: as of February 27, 2023, the OIG has not received the information from Wimbley.**

Wimbley said he and Coach Thaddies did not have any conversations regarding the funds.

The OIG asked Wimbley if he reported the incident to a supervisor. Wimbley said, "No."

On February 4, 2022, a sworn recorded interview of Treasurer Anna Bell was conducted at Plumosa School of the Arts in Delray Beach, FL. The following represents actual and paraphrased statements made by "Bell" as it relates to Allegation 4:

Bell stated inputting athletic supplement payments in PeopleSoft was part of her payroll process. Bell explained she would sit with Smith-Thomas to discuss who the coaches

were for each sport and would input the information based on their discussion. Bell said that when a coach had not completed all the training, the system would not allow for the submission to be processed. Smith-Thomas was responsible for handling and rectifying those type of issues.

The OIG asked Bell if she recalled who coached track. Bell stated Smith-Thomas and Keenan Wimbley.

The OIG asked Bell if she was familiar with James Thaddies also known as “Coach Thad.” Bell stated she did not know who that was, but recalled the name. Bell said it was possible she recalled the name because she may have paid him a supplement at some point or his name may have been part of a coach report she used to retrieve. Bell agreed to review her emails/records for Thaddies’ name and provide it to the OIG if located. **Investigator Note: On February 28, 2022, Bell provided documentation. See Exhibit 13.**

The OIG asked Bell if Wimbley ever discussed any issues regarding supplements with her. Bell said that Wimbley spoke to her regarding a concern he had with Smith-Thomas asking him to pay or split a supplement with someone else. Bell noted that Wimbley asked her not to say anything. Bell said she did not discuss Wimbley’s concerns with anyone and does not know the outcome.

The OIG asked Bell if anyone reported any issues or concerns regarding Smith-Thomas to her. Bell said, “not that I recall.” Bell noted she worked well with Smith-Thomas and did not have any issues with her.

On February 25, 2022, a sworn recorded interview of Principal on Special Assignment Tara Dellegrotti was conducted at Fulton Holland in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Dellegrotti” as it relates to Allegation 4:

Dellegrotti said Wimbley may have coached junior varsity football at some point. The OIG explained to Dellegrotti that PeopleSoft records reflect Wimbley received supplements for coaching track. Dellegrotti stated that he may have coached track. The OIG informed Dellegrotti of the allegation regarding Smith-Thomas assigning two track supplements to Wimbley and directing Wimbley to give one of those supplements to Thaddies. Dellegrotti stated she has never heard about such an allegation. Dellegrotti said Wimbley never spoke to her about stipends. The OIG asked Dellegrotti if she heard anything regarding Smith-Thomas doing anything inappropriate with supplements. Dellegrotti said, “absolutely nothing.” Dellegrotti noted that “not one person” came to her regarding issues with supplements.

The OIG asked Dellegrotti if Smith-Thomas supervised coaches and Dellegrotti indicated the coaches reported to Smith-Thomas.

On March 1, 2022, a sworn recorded interview of Assistant Principal Robert Slydell was conducted at Atlantic Community High School. The following represents actual and paraphrased statements made by “Slydell” as it relates to Allegation 4:

Slydell said last year Keenan Wimbley went to him with concerns that he was told by Smith-Thomas to give a supplement to James Thaddies for coaching track. The OIG asked Slydell if he addressed the issue with Smith-Thomas. Slydell said, “No.” Slydell said he is “pretty sure” he notified O’campo (Dellegrotti), but is unaware how the matter was handled. **Investigator Note: Slydell seemed unsure as to when or how he notified O’campo.**

SUBJECT INTERVIEW

Subject Andrea Smith-Thomas declined voluntary interview.

RECORDS ANALYSIS

Exhibit 14: K. Wimbley athletic supplement records during FY 2020/21 reflecting he received \$6,466.50 in total

PeopleSoft records reflect Wimbley received the following athletic supplements in FY 2020/21: **(Exhibit 14)**

Date	Supplement Type	Amount
05/10/21	Junior Varsity Football Coach	\$731.50
05/10/21	Head Track Coach (Boys)	\$3,611.00
05/10/21	Asst. Track Coach (Girls)	\$2,124.00
Total		\$6,466.50

CONCLUSION

It is alleged that Athletic Director Andrea Smith-Thomas violated School Board Policy 3.02, Code of Ethics, by forcing employee, Keenan Wimbley, to give one of the athletic supplements he received to volunteer coach, James Thaddies.

School Board Policy 3.02.5.f. Code of Ethics states,

5. Public Funds and Property

i. Failing to use public or school-related funds and School Board property for School District purposes and in a manner specified by School Board Policy, administrative procedures or guidelines or by federal or state laws;

Wimbley received the coaching supplements for coaching the boys and girls track teams. Wimbley stated he performed the work. Therefore, Wimbley was justified to receive both

supplements. While Smith-Thomas should not have put Wimbley in an uncomfortable position by instructing or asking Wimbley to give a portion of his supplement to Thaddies, Wimbley should have denied Smith-Thomas' request. Smith-Thomas should have gone through the process of employing Thaddies as a seasonal coach, just as she has done with other coaches.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Athletic Director Andrea Smith-Thomas violated School Board Policy 3.02, Code of Ethics, by asking employee, Keenan Wimbley, to give one of the athletic supplements he received to volunteer coach, James Thaddies was **Unsubstantiated**.

ALLEGATION 5

It is alleged that Athletic Director Andrea Smith-Thomas violated Florida Administrative Code 6A-10.081, Principles of Professional Conduct for the Education Profession in Florida, School Board Policy 3.02, Code of Ethics, and The Palm Beach County Classroom Teachers Association Collective Bargaining Agreement by assigning herself as an assistant coach to various sports for which she did not perform the duties.

Florida Administrative Code 6A-10.081 Principles of Professional Conduct for the Education Profession in Florida states in part:

2.c. Obligation to the profession of education requires that the individual:

- 1. Shall maintain honesty in all professional dealings.*
- 8. Shall not submit fraudulent information on any document in connection with professional activities.*

School Board Policy 3.02 Code of Ethics states:

“5.c. Misrepresentation or Falsification – We are committed to candor in our work relationships, providing other Board employees including supervisors, senior staff and Board members with accurate, reliable and timely information. Employees should exemplify honesty and integrity in the performance of their official duties for the School District.”

The Collective Bargaining Agreement between the School Board of Palm Beach County, Florida and The Palm Beach County Classroom Teachers Association July 1, 2017- June 30, 2020 (2021 Modifications) states:

“Appendix B- Supplements

- 1. Unless otherwise noted herein, supplements are paid for services/duties performed beyond the regular duty day. Therefore, employees, excluding High School Athletic Directors, receiving any supplements are to teach or carry a full instructional assignment.”*

WITNESS INTERVIEWS

On October 8, 2021, a sworn recorded interview of Administrative Assistant Tanya Hixson was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by “Hixson” as it relates to Allegation 5:

As of September 2022, Hixson is not employed with the Palm Beach County School District. Hixson was responsible for processing supplements. Hixson explained Anna Bell was responsible for processing supplements at Atlantic High School prior to her. Hixson said that Bell did not provide or leave her with any instructions on how Bell processed supplements.

Hixson explained her process as follows: She entered the information for athletic supplements in Peoplesoft based on a list provided by Athletic Director Andrea Smith-Thomas. Hixson said that Principal Edwards did not have to log in to PeopleSoft to approve the supplements. Hixson entered the information and saved it so that it gets processed accordingly.

On February 4, 2022, a sworn recorded interview of Treasurer Anna Bell was conducted at Plumosa School of the Arts in Delray Beach, FL. The following represents actual and paraphrased statements made by “Bell” as it relates to Allegation 5:

Bell stated inputting athletic supplement payments in PeopleSoft was part of her payroll process. Bell explained she would sit with Smith-Thomas to discuss who the coaches were for each sport and would input the information based on their discussion. Bell said it was not her responsibility to ensure the information provided by Smith-Thomas was accurate, she only processed the information given to her.

On February 18, 2022, a sworn recorded interview of Media Clerk Sheri Ergas was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by “Ergas” as it relates to Allegation 5:

Ergas has worked at Atlantic Community High School since 2001.

Ergas stated she coached swimming and girls weightlifting in the past. Ergas noted she was an assistant coach for girls weightlifting and coached the team for approximately seven years with Head Coach Lacca Bromell. Ergas received a supplement for coaching the sports, but said she was not sure of the amount of the supplements received. Ergas said the girls weightlifting season was between November and February, depending if the team made it to regionals.

Ergas stated the boys weightlifting season started right after the girls season ended. Ergas said that Lacca Bromell was also the head coach for the boys weightlifting team.

Ergas did not know if Bromell had an assistant coach for the boys team. Ergas noted she was not involved with the boys team. To Ergas' knowledge, Athletic Director Andrea Smith-Thomas did not coach the girls or boys weightlifting.

The OIG asked Ergas if Smith-Thomas coached any sports. Ergas said she coached track and possibly Cross-country. The OIG asked Ergas if Smith-Thomas coached lacrosse or weightlifting. Ergas said, "No."

On February 18, 2022, a sworn recorded interview of Teacher Lacca Bromell was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by "Bromell" as it relates to Allegation 5:

Bromell has worked at Atlantic Community High School since 1988.

Bromell stated he was the head coach for the boys and girls weightlifting teams. Bromell said he currently does not have an assistant coach for the boys team, but does have an assistant coach (Mary Fichetti) for the girls team. Bromell noted Andrae Rowe was an assistant coach for the boys team for one year. Bromell said Rowe was no longer at Atlantic High School and was currently at West Boca High School. Bromell said he did not request Rowe as assistant coach. Athletic Director Smith-Thomas assigned Rowe. Bromell confirmed Rowe attended meets and practices for boys weightlifting.

Bromell explained responsibilities for an assistant coach include assistance with paperwork, fundraising, and coaching. Bromell said he was unsure if Rowe received a supplement for being the weightlifting assistant coach. Bromell said there was no other assistant coach for boys weightlifting and Sheri Ergas and Mary Fichetti were the girls weightlifting coaches. The OIG asked Bromell if Smith-Thomas helped out with the boys weightlifting team and he replied, "No." Bromell said Smith-Thomas was not very involved with the team, but attended some meets during Districts and Regionals.

Bromell considers Smith-Thomas his supervisor for anything sports-related.

On February 18, 2022, a sworn recorded interview of Teacher Alex Muzii was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by "Muzii" as it relates to Allegation 5:

As of May 2022, Muzii is no longer employed with the Palm Beach County School District.

During his time at Atlantic Community High School, Muzii coached boys basketball, swimming, flag football and girls basketball (both JV and Varsity). Muzii said he received a supplement for all the sports he coached, except for boys basketball where he was a volunteer. The OIG explained to Muzii that District records reflected he received a supplement for coaching girls lacrosse in 2019. Muzii stated he never coached girls

lacrosse. Muzii said he did not recall receiving a supplement for girls lacrosse. Muzii said he was unaware if his payroll stubs provide details of supplements received.

The OIG asked Muzii if he was asked to coach girls lacrosse. Muzii stated a volunteer mother asked him, but he was not interested.

The OIG asked Muzii if Athletic Director Andrea Smith-Thomas asked him to coach girls lacrosse. Muzii said, "No."

The OIG asked Muzii if Smith-Thomas asked him to receive a supplement he did not coach and in turn give her the funds after received. Muzii responded, "Nope, never."

The OIG asked Muzii if Smith-Thomas told him she would give him the lacrosse supplement because there was not a supplement available for football. Muzii said, "No, I was never told that."

On February 25, 2022, a sworn recorded interview of Principal on Special Assignment Tara Dellegrotti was conducted at Fulton Holland in West Palm Beach, FL. The following represents actual and paraphrased statements made by "Dellegrotti" as it relates to Allegation 5:

Dellegrotti stated she did not oversee the supplements process. Dellegrotti noted that supplements were part of Smith-Thomas' responsibilities. Dellegrotti stated she was familiar with who the coaches were. Smith-Thomas did not provide a list of coaches to Dellegrotti.

The OIG asked Dellegrotti if she approved supplement payments in PeopleSoft for staff. Dellegrotti said, "Not that I'm aware of."

To Dellegrotti's knowledge, Smith-Thomas coached the girls and boys track team.

The OIG explained to Dellegrotti that PeopleSoft records reflect Smith-Thomas received coaching supplements in 2019 and 2020 for girl's lacrosse and boys weightlifting. Dellegrotti stated she never saw Smith-Thomas coach either sport. Dellegrotti recalled "Courtney" coaching girls lacrosse in 2019. Dellegrotti was unable to recall Courtney's last name. Additionally, Dellegrotti said Karen Cruz⁸ was an assistant coach for girls lacrosse. Dellegrotti recalled Lacca Bromell and Sheri Ergas coached boys and girls weightlifting.

The OIG asked if Dellegrotti could think of any reason why Smith-Thomas would have received the supplements if she did not coach the sports. Dellegrotti said, "No."

⁸ Cruz is an employee at Atlantic Community High School. There is no record of Cruz receiving a coaching supplement for girls' lacrosse in 2019 or 2020. See Cruz's interview statement below.

On March 1, 2022, a sworn recorded interview of Assistant Principal Robert Slydell was conducted at Atlantic Community High School. The following represents actual and paraphrased statements made by “Slydell” as it relates to Allegation 5:

The OIG asked Slydell if Smith-Thomas coached any sports, other than track. Slydell said he only remembers Smith-Thomas coaching track. The OIG asked if Smith-Thomas coached girls lacrosse. Slydell said, “I’ve never heard of that before”. The OIG asked Slydell if Smith-Thomas coached boys weightlifting and Slydell replied, “Never, Bromell does it.”

Slydell said he was not responsible for athletic supplement payments. Slydell noted he does not approve anything in PeopleSoft related to supplement payments. Slydell said Smith-Thomas was responsible for athletic supplements.

On March 1, 2022, a sworn recorded interview of ESE Speech Pathologist Karen Cruz was conducted at Atlantic Community High School. The following represents actual and paraphrased statements made by “Cruz” as it relates to Allegation 5:

Cruz has worked at Atlantic Community High School since 2006.

Cruz stated she did not coach girls lacrosse. Cruz explained she volunteered her time for approximately seven years performing administrative type duties for the girls lacrosse team. Specifically, she ensured students completed athletic packets and assisted with equipment orders when needed. Cruz stated she did not volunteer to assist at practice and confirmed she has not been compensated for her time. Cruz noted she was asked by other coaches to be an assistant coach, but Cruz declined.

Cruz said her daughters played on the team several years ago.

Cruz recalled Courtney Cohen and Nicholas Los were the Head Coaches for the girls lacrosse team at different times between 2018-2020. Cruz indicated Elton Hunt was the current head coach. Cruz stated she did not recall the head coaches having any assistant coaches.

The OIG asked Cruz if she had any contact with Athletic Director Andrea Smith-Thomas. Cruz said she sometimes dealt with Smith-Thomas when she ordered equipment or turned in athletic packets. Cruz noted Smith-Thomas was aware that she was a volunteer for the girls lacrosse team.

To Cruz’s knowledge Smith-Thomas never coached the girls lacrosse team. The OIG asked Cruz if it was possible she was not aware that Smith-Thomas coached since she did not attend practices. Cruz stated with certainty that she would have heard if Smith-Thomas coached the team.

On March 1, 2022, a sworn recorded interview of Courtney Cohen was conducted at Atlantic Community High School. The following represents actual and paraphrased statements made by “Cohen” as it relates to Allegation 5:

Cohen stated she coached the girls lacrosse team at Atlantic Community High School in 2017 through 2019.

Cohen noted she completed the necessary training for certification and safety courses.

Cohen stated Andrea Smith-Thomas was the Athletic Director in 2019. Cohen said Smith-Thomas was aware that she was the girls lacrosse coach.

The OIG asked Cohen if she received a supplement for coaching the team. Cohen stated, “I think so, but I’m not sure”. Cohen noted she was supposed to be paid a supplement. Cohen said she would check her banking records for the payment.⁹

During 2019, Cohen had an Assistant Coach, Nicole May, for approximately 1-2 weeks. Cohen explained it did not work out because May did not know the sport and missed practices.

The OIG asked Cohen if Smith-Thomas coached the girls lacrosse team in 2019. Cohen stated that Smith-Thomas did not coach the team or help out with practice.

On March 1, 2022, a sworn recorded interview of Nicholas Los was conducted at Atlantic Community High School. The following represents actual and paraphrased statements made by “Los” as it relates to Allegation 5:

Los stated he was the Head Coach for the girls lacrosse team in 2020 and 2021. Los explained he played lacrosse when he was a student at Atlantic High School. Los said Athletic Director Andrea Thomas-Smith recruited him to coach. Los said the position was a paid position. Los stated he received approximately \$2,700 per season. Los noted the girls lacrosse season starts in January and ends in late March or early April.

Los stated he did not have an assistant coach in 2020 or 2021.

When Los was asked if Smith-Thomas coached the team or helped out during practices- Los said, “No.”

SUBJECT INTERVIEW

Subject Andrea Smith-Thomas declined voluntary interview.

⁹ Later that day, Cohen reported to the OIG that she was unable to find the deposit in her banking statements. The OIG reviewed payroll records in PeopleSoft and did not find a record of payment to Cohen. This matter will be discussed further in a separate memorandum.

RECORDS ANALYSIS

List of Exhibits

- Exhibit 15:** Smith-Thomas athletic supplement records for Fiscal Years 2019 and 2020
- Exhibit 16:** Athletic supplement records for Girls Lacrosse and Boys Weightlifting during Fiscal Years 2019 and 2020

Explanation of Exhibits

- Exhibit 15:** Smith-Thomas athletic supplement records for Fiscal Years 2019 and 2020 totaling \$11,659.80
- Exhibit 16:** Athletic supplement records for Girls Lacrosse and Boys Weightlifting during Fiscal Years 2019 and 2020

PeopleSoft records show Smith-Thomas received the following athletic supplements in Fiscal Years 2019 and 2020¹⁰: **(Exhibit 15)**

Date	Supplement Type	Sport Description	Amount
03/05/19	Female Sports Coach Varsity HS Winter	Boys Weightlifting	\$1,417.00
03/05/19	Female Sports Coach JV HS Winter	Girls Lacrosse	\$603.00
05/14/19	Girls Track Head Coach	N/A	\$3,439.00
03/16/20	Female Sports Coach Varsity HS Winter	Boys Weightlifting	\$1,487.00
03/16/20	Female Sports Coach JV HS Winter	Girls Lacrosse	\$1,102.80
05/11/20	Girls Track Head Coach	N/A	\$3,611.00
Total			\$11,659.80

As demonstrated above Smith-Thomas was paid for boys weightlifting using a supplement allocated for a female sport. These supplement allocations are used “to allow more females to participate in athletic programs.”¹¹

¹⁰ Does not include Athletic Director supplement.

¹¹ Information from the District's Athletic Department.

PeopleSoft records revealed the following staff received athletic supplements for coaching girl's lacrosse and boys weightlifting (does not include Smith-Thomas): **(Exhibit 16)**

Name	Current School Employee	OIG Notes
2019 Girls Lacrosse		
Alex Muzzi	Yes	Stated he did not coach Girls Lacrosse ¹²
Nicole May	No	Made several attempts to establish contact. No response
2020 Girls Lacrosse		
Nicholas Los	No	Head Coach
2019 Boys Weightlifting		
Andrae Rowe	No	Assistant Coach for one season
Lacca Bromell	Yes	Head Coach
2020 Boys Weightlifting		
Lacca Bromell	Yes	Head Coach

CONCLUSION

It is alleged that Athletic Director Andrea Smith-Thomas violated Florida Administrative Code 6A-10.081, Principles of Professional Conduct for the Education Profession in Florida, School Board Policy 3.02, Code of Ethics, and The Palm Beach County Classroom Teachers Association Collective Bargaining Agreement by assigning herself as an assistant coach to various sports for which she did not perform the duties.

Florida Administrative Code 6A-10.081 Principles of Professional Conduct for the Education Profession in Florida states, in part:

Obligation to the professional of education requires that the individual:

1. *Shall maintain honesty in all professional dealings.*
8. *Shall not submit fraudulent information on any document in connection with professional activities.*

School Board Policy 3.02 Code of Ethics states:

"5.c. Misrepresentation or Falsification – We are committed to candor in our work relationships, providing other Board employees including supervisors, senior staff and Board members with accurate, reliable and timely information. Employees should exemplify honesty and integrity in the performance of their official duties for the School District."

¹² On April 5, 2022, the OIG notified Superintendent Burke regarding the payment error.

The Collective Bargaining Agreement between the School Board of Palm Beach County, Florida and The Palm Beach County Classroom Teachers Association July 1, 2017- June 30, 2020 (2021 Modifications) states:

Appendix B- Supplements

1. Unless otherwise noted herein, supplements are paid for services/duties performed beyond the regular duty day. Therefore, employees, excluding High School Athletic Directors, receiving any supplements are to teach or carry a full instructional assignment.

Based on the statements of the head coach of boys weightlifting Bromell, previous Head Coaches for girls lacrosse Cohen and Los, girls lacrosse volunteer Cruz, Assistant Principal Slydell and Principal Dellegrotti, the OIG determined that Smith-Thomas did not coach boys weightlifting or girls lacrosse in Fiscal Years 2019 and 2020. Smith-Thomas instructed Bell to pay supplements to herself for girls' lacrosse and boys weightlifting during both years which totaled \$4,609.80.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Athletic Director Andrea Smith-Thomas violated Florida Administrative Code 6A-10.081, Principles of Professional Conduct for the Education Profession in Florida, School Board Policy 3.02, Code of Ethics, and The Palm Beach County Classroom Teachers Association Collective Bargaining Agreement by assigning herself as an assistant coach to various sports for which she did not perform the duties was **Substantiated**.

ALLEGATION 6

It is alleged that Athletic Director Andrea Smith-Thomas violated School Board Policy 3.02, Code of Ethics, by forcing employee Nyla Williams to pay with her personal funds for a bus driver to transport students to sporting activities.

School Board Policy 3.02 Code of Ethics states,

"4. Accountability and Compliance

Each employee agrees and pledges:

- a. To provide the best example possible; striving to demonstrate excellence, integrity and responsibility in the workplace."*

WITNESS INTERVIEWS

On December 2, 2021, a sworn recorded interview of School Office Assistant Nyla Williams was conducted at Atlantic Community High School in Delray Beach, FL. The following represents actual and paraphrased statements made by “Williams” as it relates to Allegation 6:

Williams has worked at Atlantic Community High School since 2019.

Williams stated that the cheerleaders did not ride with the football team. Instead they used a school bus to travel. When asked how the bus drivers were paid, Williams said in 2020 the District covered the expense. Williams explained there was one time where she asked Smith-Thomas about the payment process for a bus driver and Smith-Thomas “suggested” she pay out of pocket using her personal funds. Williams did not recall the exact date this occurred. Williams said she told Smith-Thomas she preferred to use internal funds to pay the driver. Williams said the bus drivers were paid using internal funds. Williams did not pay the driver with her personal funds.

SUBJECT INTERVIEW

Subject Andrea Smith-Thomas declined voluntary interview.

CONCLUSION

It is alleged that Athletic Director Andrea Smith-Thomas violated School Board Policy 3.02, Code of Ethics, by forcing employee Nyla Williams to pay with her personal funds for a bus driver to transport students to sporting activities.

School Board Policy 3.02 Code of Ethics states,

“4. Accountability and Compliance

Each employee agrees and pledges:

a. To provide the best example possible; striving to demonstrate excellence, integrity and responsibility in the workplace.”

While Williams stated Smith-Thomas did suggest Williams use her personal funds to pay for the bus driver. Ultimately, Williams told Smith-Thomas she would not do so.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation Athletic Director Andrea Smith-Thomas violated School Board Policy 3.02, Code of Ethics, by forcing employee Nyla Williams to pay with her personal funds for a bus driver to transport students to sporting activities was **Unsubstantiated**.

ADDITIONAL INFORMATION

The complainant had two additional allegations that were not directly related to policy violations, but instead revealed issues that should be reviewed and a best practice should be implemented.

1. Athletic Director Andrea Smith-Thomas did not provide funds as agreed to the cheerleading team for working the football concession stand.

The OIG established the alleged act did occur. Based on various witness statements, the OIG determined that during football season, different clubs or sport programs operated the concession stand during home games. In turn, the club or sport program that worked the concession stand would receive the concession earnings for that particular game.

The OIG determined that in August 2019, Smith-Thomas submitted a Fundraising Application for concessions. The application was not for a specific sport, instead it was for the school's athletic program.

Records reflect the cheerleading team was responsible for the concession stand during the September 13, 2019 football game. The internal account designated for athletic concessions reflected a deposit totaling \$1,002.80 on September 16, 2019. Cheerleading Coach Williams confirmed this was the amount she collected from the concession sales. While the funds were deposited as required, the funds were never transferred to the cheerleading account.

2. Athletic Director Andrea Smith-Thomas allocated all the athletic Title IX funded gender equity funds to the track team instead of being distributed fairly amongst all sports.

District High School's receive \$10,000 annually in athletic gender equity funds to assist with the needs of female sports programs. The funds should be used to purchase equipment, uniforms, or to support additional coaching supplements. The District does not have specific written guidelines for the use of gender equity funds.¹³

The OIG reviewed the use of gender equity funds at the school for FY 2017/18 through FY 2020/21. The review revealed the use of funds occurred via purchase orders or p-cards. The OIG reviewed related invoice and purchase order information in PeopleSoft. Based on the information reviewed, invoices and purchase orders did not always provide

¹³ Information provided by District Athletic Manager Valerie Miyares

information regarding what sport the items were purchased for. Therefore, the OIG is unable to determine, at this time, what sports some of the purchases were for.

As Athletic Director, Smith-Thomas is responsible for the school's athletic gender equity funds. However, because Smith-Thomas is also a coach, someone else, such as Assistant Principal Slydell, should be overseeing the use of the funds in order to ensure the funds are distributed equitably throughout all female sports.

As reflected in the following list of expenditures during FY 2017/18 and FY 2020/21, not all the gender equity funds were spent on track.

FY 17/18				
Date	PO#/P-card	Description	Amount	Sport
11/30/17	2018012214	Round Aluminum Soccer Goal	\$ 2,600.00	Soccer
11/30/17	2018012214	Bison -Universal Soccer Goal Wheel Kit	\$ 250.00	Soccer
11/30/17	2018012214	Bison - 4mm Soccer Net White	\$ 550.00	Soccer
01/29/18	2018023010	Komelon tape 200' open reel	\$ 30.95	Track
01/29/18	2018023010	Komelon tape 100' open reel	\$ 33.90	Track
01/29/18	2018023010	First place competitor hurdle (dark green)	\$ 1,500.00	Track
01/29/18	2018023010	Starting block first place international	\$ 239.85	Track
01/29/18	2018023010	First place elite H.J. standards	\$ 299.00	Track
01/29/18	2018023010	First place hurdle dolly with handle.	\$ 279.95	Track
02/06/18	P-card	Travel - Hotel charges for girls state weightlifting	\$ 267.00	Weightlifting
02/16/18	2018022583	Nike softball jerseys	\$ 2,016.00	Softball
02/17/18	2018018738	Uniforms - racerback singlet and shirts	\$ 1,177.50	Weightlifting
03/19/18	P-card	Palm Beach Sports - Basketball sneakers	\$ 747.50	Basketball
			\$ 9,991.65	

FY 18/19				
Date	PO#/P-card	Description	Amount	Sport
11/29/18	P-card	Weightlifting Shirts	\$ 372.50	Weightlifting
12/06/18	P-card	BSN	\$ 425.00	Unknown
12/06/18	P-card	Ultimate Athletic Paints	\$ 509.50	Unknown
12/17/18	P-card	Dicks Sporting Goods	\$ 51.16	Unknown
01/03/19	P-card	Racerback singlets	\$ 920.00	Weightlifting
02/06/19	P-card	Home Depot materials	\$ 113.39	Unknown
02/14/19	2019027676	Orange cones	\$ 24.00	Unknown
02/14/19	2019027676	First place superbands 1 inch	\$ 36.00	Unknown
02/14/19	2019027676	First place superbands 1/2 inch	\$ 22.00	Unknown
02/14/19	2019027676	First place competitor hurdle with dark green aluminum hurdle tubes	\$ 1,500.00	Track
02/14/19	2019027676	Tiger tail massager 22"	\$ 62.00	Unknown
02/14/19	2019027676	First place blue discus 1.0 kg,	\$ 36.00	Track
02/14/19	2019027676	Orange cones 6"	\$ 30.00	Unknown
02/14/19	2019027676	First place starting block cart	\$ 225.00	Track
02/14/19	2019027676	First place blue discus 1.6 kg,	\$ 40.00	Track
02/14/19	2019027676	PB extreme jam-bail 10 lb	\$ 27.00	Unknown
02/14/19	2019027676	shipping charges	\$ 295.00	Unknown
02/22/19	P-card	Bucket and Softballs	\$ 557.65	Softball
03/07/19	P-card	Palm Beach Sports - Shoes	\$ 999.96	Unknown
03/28/19	P-card	Customize That	\$ 468.00	Weightlifting
04/03/19	Voucher	Unknown	\$ 1,833.30	Unknown
06/17/19	Voucher	Unknown	\$ 304.00	Unknown
06/18/19	Voucher	Unknown	\$ 915.29	Unknown
			\$ 9,766.75	

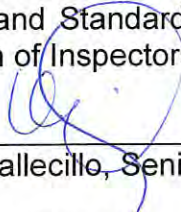
FY 19/20				
Date	PO#/P-card	Description	Amount	Sport
11/05/19	P-card	Digital body bathroom scale with body tape measure	\$ 19.98	Unknown
11/07/19	P-card	Amazon	\$ 56.40	Unknown
11/08/19	P-card	Neff company	\$ 220.00	Unknown
11/14/19	2020016218	White/red-select diamond Sz 5 - 10 pack soccer balls	\$ 935.96	Soccer
11/14/19	2020016218	Match game ball	\$ 189.56	Soccer
01/17/20	P-card	Collins Sports Medicine - various medical supplies	\$ 700.40	Unknown
02/07/20	P-card	Basketballs/Footballs	\$ 220.80	Basketball/Flag Football
02/10/20	P-card	Aluminum Batons	\$ 27.95	Track
02/25/20	2020023659	Nike Team Power Stock Race Day Tanks - womens	\$ 687.50	Unknown
02/25/20	2020023659	Production fee	\$ 20.00	Unknown
02/25/20	2020023659	Eastbay Purchase - sku does not retrieve item	\$ 237.50	Unknown
02/25/20	2020023659	Nike Team Breathe Singlet - Men's	\$ 412.50	Unknown
02/25/20	2020023659	Shipping fee	\$ 46.55	Unknown
02/25/20	2020023659	Eastbay Purchase - sku does not retrieve item	\$ 550.00	Unknown
02/25/20	2020023659	Eastbay Purchase - sku does not retrieve item	\$ 175.00	Unknown
02/25/20	2020023659	Eastbay Purchase - sku does not retrieve item	\$ 550.00	Unknown
			\$ 5,050.10	

FY 20/21				
Date	PO#/P-card	Description	Amount	Sport
11/10/20	P-card	Senior night balloon arch, carpet rental	\$ 150.00	Unknown
12/01/20	2021011790	Rapid form vacuum splints 2 pc set arm leg	\$ 372.37	Unknown
12/01/20	2021011790	Stretch vinyl exam glove powder free medium 100 BX	\$ 29.60	Unknown
12/01/20	2021011790	Collins gauze 3" x 3" 8 ply non-sterile 200/BG	\$ 11.70	Unknown
12/01/20	2021011790	Theraband set of 5 (no silver) 6 yds (Y,R,G,BL,BK)	\$ 56.62	Unknown
12/01/20	2021011790	Cramer QDA 8 oz spray	\$ 43.74	Unknown
12/01/20	2021011790	Cramer 950 porous white LF athletic tape 1.5"x15yd 32/CS	\$ 326.34	Unknown
12/01/20	2021011790	Collins gauze 3" x 3" sterile 100/BX 24/CS 12 ply ind wrapped	\$ 21.42	Unknown
12/01/20	2021011790	B&L sensitive eyes plus saline 12 OZ	\$ 4.35	Unknown
12/01/20	2021011790	Hydrogen peroxide 16 oz	\$ 1.20	Unknown
12/01/20	2021011790	Cover roll 4" 1/BX	\$ 106.00	Unknown
12/08/20	P-card	Shirts (long and polo)	\$ 598.00	Unknown
12/11/20	P-card	Flags, 10 gallon cooler, cones, vests, goalie gloves	\$ 586.77	Unknown
12/11/20	P-card	Soccer socks	\$ 111.80	Soccer
12/21/20	P-card	Transportation	\$ 617.50	Unknown
01/13/21	P-card	Striping Paint	\$ 830.83	Unknown
01/15/21	P-card	Shirts	\$ 200.65	Weightlifting or Swimming
01/15/21	P-card	Shirts	\$ 216.00	Soccer
03/16/21	2021021730	First Place International Starting Block	\$ 392.00	Track
03/16/21	2021021730	Shipping	\$ 125.00	Track
03/16/21	2021021730	Nike Zoom SD 4	\$ 76.50	Track
03/25/21	2021021730	Scholastic hurdle	\$ 545.00	Track
03/29/21	2021021730	Nike Zoom SD 4	\$ 65.00	Track
04/07/21	Voucher	Unknown	\$ 907.00	Unknown
04/07/21	P-card	Harbor Freight Tools - Black cable ties, poly rope	\$ 43.46	Unknown
04/15/21	P-card	Dicks - canopy and quad fold cart	\$ 181.97	Unknown
04/21/21	P-card	Transportation	\$ 96.35	Unknown
04/21/21	P-card	Pcard transaction	\$ 164.00	Unknown
04/26/21	2021020232	Nike Team Power Stock Race Day tank women	\$ 275.00	Unknown
04/26/21	2021020232	2 color ink print front design "Eagle w/ Atlantic High" block. white/orange/grey	\$ 99.00	Unknown
04/26/21	2021020232	1 color ink print "eagle" logo lower leg	\$ 80.00	Unknown
04/26/21	2021020232	Nike Team Power Stock Race Day Tight Half women's	\$ 220.00	Unknown
04/26/21	2021020232	Production set up	\$ 20.00	Unknown
04/26/21	2021020232	Nike Team Breathe singlet men's	\$ 165.00	Unknown
04/26/21	2021020232	Estimated Freight	\$ 37.97	Unknown
04/26/21	2021020232	Nike Team Power Stock Race Day tight half men's	\$ 220.00	Unknown
05/06/21	P-card	Hotel	\$ 139.00	Track
05/12/21	P-card	Palm Beach Sports LLC	\$ 198.75	Unknown
05/17/21	P-card	Visors and shirts	\$ 469.00	Softball
05/28/21	Voucher	Game officials	\$ 793.00	Unknown
05/29/21	Voucher	Unknown	\$ 402.11	Unknown
			\$ 10,000.00	

The evidentiary standard used by the School District of Palm Beach County OIG in determining whether the facts and claims asserted in the complaint were proven or disproven is based upon the preponderance of the evidence. Preponderance of the evidence is contrasted with “beyond a reasonable doubt,” which is the more severe test required to convict a criminal and “clear and convincing evidence,” a standard describing proof of a matter established to be substantially more likely than not to be true. OIG investigative findings classified as “substantiated” means there was sufficient evidence to justify a reasonable conclusion that the actions occurred and there was a violation of law, policy, rule, or contract to support the allegation. Investigative findings classified as “unfounded” means sufficient evidence to justify a reasonable conclusion that the actions did not occur and there was no violation of law, policy, rule, or contract to substantiate the allegation. Investigative findings classified as “unsubstantiated” means there was insufficient evidence to justify a reasonable conclusion that the actions did or did not occur and a violation of law, policy, rule, or contract to support the allegation could not be proven or disproven.

ATTESTATION

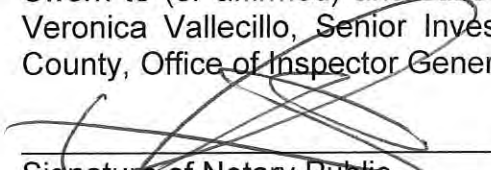
I, the undersigned, do hereby swear, under penalty of perjury, to the best of my personal knowledge, information, and belief, the contents of this report are true and accurate; and I have not knowingly or willfully deprived or allowed another to deprive, the subject of the investigation of any rights contained in Sections 112.532 and 112.533, Florida Statutes. This investigation was conducted pursuant to School District Policy 1.092, Inspector General, and in accordance with applicable Principles and Standards for Offices of Inspectors General as published by the Association of Inspectors General.



Veronica Vallecillo, Senior Investigator

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

Sworn to (or affirmed) and subscribed before me this 11 day of May, 2023, by Veronica Vallecillo, Senior Investigator for the School District of Palm Beach County, Office of Inspector General, who is personally known by me.



Signature of Notary Public
 Notary Public or Law Enforcement Officer



This investigation was conducted by Veronica Vallecillo, supervised and approved by Director of Investigations Oscar Restrepo. The investigation was conducted in accordance with guidance from the Association of Inspectors General handbook and within standards as prescribed by Commission for Florida Law Enforcement Accreditation.

Approved by: 

Oscar Restrepo, Director of Investigations Date: 5/11/23

Approved by: 

Teresa Michael, Inspector General Date: 5/11/23

EXHIBIT LIST

2018 Atlantic Varsity Football Game Schedule	Exhibit 1
FY 2018/19 Internal Accounts Ledger for Parking & Admission Deposits	Exhibit 2
2019 Atlantic Varsity Football Game Schedule	Exhibit 3
FY 2019/20 Internal Accounts Ledger for Parking & Admission Deposits	Exhibit 4
Email thread dated August 20, 2018 from Stacey to Smith-Thomas	Exhibit 5
Email dated September 14, 2018 from Stacey to Smith-Thomas	Exhibit 6
Email dated September 19, 2018 from Stacey to Smith-Thomas	Exhibit 7
Email dated February 22, 2019 from Stacey to Smith-Thomas.....	Exhibit 8
Email dated April 2, 2019 from Stacey to Smith-Thomas	Exhibit 9
Smith-Thomas PeopleSoft training records for “Internal Accounts: Ticket Sales for Teacher/Sponsors”	Exhibit 10
B. Thomas pay records for school athletic events.....	Exhibit 11
Miscellaneous Employee Payment Forms.....	Exhibit 12
Email from Smith-Thomas to Bell dated November 10, 2020	Exhibit 13
K. Wimbley athletic supplement records during FY 2020/21	Exhibit 14
A. Smith-Thomas athletic supplement records for Years 2019 and 2020	Exhibit 15
Athletic supplement records for Girls Lacrosse and Boys Weightlifting during Years 2019 and 2020	Exhibit 16
Subject Response dated May 10, 2023	Exhibit 17

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General
OIG File

MAXPREPS America's Source for High School Sports



Atlantic Football Schedule (2018-19)

Mascot Eagles **Team** Varsity 2018 **Colors** Green, White
Coach T J **Address** 2455 W ATLANTIC AVE, Delray Beach, FL 33445
Overall 10-1 **District** 6-0 **National Rank** 659 **State (FL) Rank** 59
League 8A District 10 **Division** FL Class 8A

Activity #: 22.0002.J
 OIG Staff: V. Vallecillo
 Date Rec'd: 8.6.21 Pages: 1 of 2
 Rec'd: maxpreps.com
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 1

Record Breakdown

Home 5-0-0 **Away** 4-0-0 **Neutral** 1-1-0 **PF** 335 **PA** 85 **Win %** .909

Date	Opponent	Result
8/24 7:00p	Palm Beach Central (Wellington, FL) Location: Atlantic High School	(W) 14 - 0
8/31 7:00p	Dwyer (Palm Beach Gardens, FL) Location: Atlantic High School	(W) 30 - 13
9/7 7:00p	Pahokee (Pahokee, FL)	(W) 35 - 21
9/21 7:00p	@ Park Vista (Lake Worth, FL) * Location: Park Vista High School	(W) 21 - 7
9/27 6:00p	@ Spanish River (Boca Raton, FL) * Location: Spanish River High School	(W) 55 - 0
10/5 7:00p	Santaluces (Lantana, FL) * Location: Atlantic High School	(W) 37 - 7
10/11 6:00p	Leonard (Greenacres, FL) * Location: Atlantic High School	(W) 42 - 0
10/18 6:00p	@ Lake Worth (Lake Worth, FL) * Location: Lake Worth High School	(W) 38 - 6
10/26 6:00p	Boca Raton (Boca Raton, FL) * Location: Atlantic High School	(W) 14 - 7
11/2 6:00p	@ Wellington (Wellington, FL) Location: Wellington High School	(W) 42 - 3

Date	Opponent	Result
11/9 7:30p	Western (Davie, FL) *** 2018 FHSAA Football - Class 8A	(L) 21 - 7

Schedule Legend

District Game = *
Playoff Game = ***

Activity #: 22,0002.I
 OIG Staff: V. Valleclio
 Date Rec'd: 8.6.21 Pages: 2 of 2
 Rec'd: maxpreps.com
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 1

Atlantic High
Activity Funds-Area 1
Wells Fargo

1-2020.04
Football-Parking
Customized Transaction Report

Report #11

2018-2019

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
08/17/2018	Deposit 1230	Football - Parking 1-2020.04	Collection from parking	\$0.00	\$486.00	\$4,873.00	08/31/2018
08/20/2018	Deposit 1231	Football - Parking 1-2020.04	Parking	\$0.00	\$1,070.00	\$11,929.08	08/31/2018
08/28/2018	Deposit 1235	Football - Parking 1-2020.04	Parking	\$0.00	\$1,379.00	\$7,389.17	08/31/2018
09/05/2018	Deposit 1239	Football - Parking 1-2020.04	Parking	\$0.00	\$1,714.00	\$7,843.00	09/30/2018
10/09/2018	Deposit 1253	Football - Parking 1-2020.04	Parking	\$0.00	\$1,085.00	\$5,832.35	10/31/2018
10/15/2018	Deposit 1256	Football - Parking 1-2020.04	Parking	\$0.00	\$680.00	\$4,622.00	10/31/2018
10/30/2018	Deposit 1262	Football - Parking 1-2020.04	Parking	\$0.00	\$1,660.00	\$8,684.00	11/30/2018
11/13/2018	Deposit 1268	Football - Parking 1-2020.04	Parking Collections	\$0.00	\$1,604.00	\$10,256.20	11/30/2018
04/12/2019	Transfer 1387	Football - Parking 1-2020.04	Football parking account close out	\$9,678.00	\$0.00	\$9,678.00	
Grand Total:				\$9,678.00	\$9,678.00	Balance:	\$0.00

Activity #: 22-0000-I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.2.21 Pages: 1 of 39
 Rec'd: SchoolCash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 8/16/18

ACCOUNT NAME(S) Parking, Football	ACCOUNT NUMBER(S) 1-2020.04	AMOUNT \$486.00
REASON Collection from parking		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
50 -		100.00
26 -		340.00
10 -		10.00
1 -		34.00
coin		2.00
TOTAL FOR DEPOSIT		486.00

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME Andrea Smith Thomas	SIGNATURE OF REMITTER Andrea Smith Thomas
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) MS	OFFICIAL RECEIPT DATE / DEPOSIT AMOUNT 8/17/18 1730.3
COMMENTS	

PSSO 0180 (Rev. 5/5/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22-0002-J
 OIG Staff: V. Vallellio
 Date Rec'd: 9.3.21 Pages: 2 of 39
 Rec'd: U. Stacey
 Redacted: Yes ~~No~~ N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report DATE 8/17/18

ACCOUNT NAME(S) Football Parking ACCOUNT NUMBER(S) 1-202004 AMOUNT \$670.50

REASON Monies collected for parking

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>20's</u>		<u>9.00</u>
<u>50's</u>		<u>60.00</u>
<u>100's</u>		<u>100.00</u>

TOTAL FOR DEPOSIT \$ 1,076.00

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Ashlee Smith-Thomas</u>	SIGNATURE OF REMITTER <i>Ashlee Smith-Thomas</i> <u>AM</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MS</u>	OFFICIAL RECEIPT DATE <u>8/20/18</u>
COMMENTS	DEPOSIT SLIP # <u>1213.7</u>

PBSD 0190 (Rev. 5/9/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22,0000-I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 3 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 8/27/18

ACCOUNT NAME(S) <u>Parting Fundraiser</u>	ACCOUNT NUMBER(S) <u>4 2020.04</u>	AMOUNT <u>1,379.⁰⁰</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Monies collected from Parting</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>60 -</u>	<u>---</u>	<u>100.00</u>
<u>28 -</u>	<u>---</u>	<u>620.00</u>
<u>5 -</u>	<u>---</u>	<u>10.00</u>
<u>1 -</u>	<u>---</u>	<u>9.00</u>

TOTAL FOR DEPOSIT 1,379.⁰⁰ **AS**

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith-Thomas</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thomas</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MS</u>	OFFICIAL RECEIPT DATE <u>8/28/18</u>
COMMENTS	DEPOSIT REFERENCE # <u>1235.11</u>

Activity #: 02.0002 I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 4 of 39
 Rec'd: M. Stacey
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
DEPARTMENT OF ACCOUNTING SERVICES

Ticket Seller's Report # 1 of 1

School <u>Atlantic High</u>		Date <u>9/24/18</u>	
Event <u>Football Parking</u>			
Ticket Seller Name <u>Mario Martinez</u>			
Change Fund			
Amount	<u>500.00</u>	Ticket Seller's Initials	
Tickets Sold and Returned			
Admission Class	Selling Price	Color	First Ticket # Sold / First Unused Ticket #
Student			
General Admission	<u>+5.00</u>	<u>Gray</u>	<u>501 - 780</u>
Cash Collections			
Pick Up Time	Amount Collected	Ticket Seller's Initials	Cash Collector's Initials
1 <u>6:00 pm</u>	<u>850.</u>	<u>MM 9/24/2018</u>	
2 <u>7:00 pm</u>	<u>729.</u>	<u>MM 9/24/2018</u>	
RECEIVED			
SEP 24 2018			
BY:...			
Total Collected			<u>1,579.00</u>
Complimentary Admissions (Optional Tracking)			
Description	Count	Total	
School or District Staff			
Event Workers	<u>4</u>	<u>4</u>	
Officials and Press			
Guests and Dignitaries			
Other			
Signature of Ticket Seller <u>Mario L. Martinez</u>		Date <u>9/24/2018</u>	

Activity #: 22,0002.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 5 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE: 9-4-18

ACCOUNT NAME(S) <u>Parking</u>	ACCOUNT NUMBER(S) <u>1-202004</u>	AMOUNT <u>1,714.00</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Monies collected for parking</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
100-	-	400 -
50-	-	200 -
20-	-	1,100 -
10-	-	10 00
1 -	-	4 00

TOTAL FOR DEPOSIT 1,714.00

AM
AK

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith Thomas</u>	SIGNATURE OF REMITTER <u>Andrea Smith Thomas</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MS</u>	OFFICIAL RECEIPT DATE <u>9/5/18</u>
COMMENTS	DEPOSIT AMOUNT <u>1737.7</u>

PSD 0180 (Rev. 5/6/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22.0002.I
 OIG Staff: V. Vallellino
 Date Rec'd: 9.3.21 Pages: 6 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
DEPARTMENT OF ACCOUNTING SERVICES

Ticket Seller's Report # 1 of 1

School		Atlantic High	
Event		Football Parking	
Ticket Seller Name		E. King + E. Tiburcio	
Amount		Change Fund	
Admission Class		Tickets Sold and Returned	
Student	Selling Price	Color	First Ticket # Sold
General Admission	\$5.00	Gray	140
		Blue	893
		Green	514
			326
Pick Up Time		Cash Collections	
1	7:00 pm	Amount Collected	Ticket Seller's Initials
2	8:15 pm	1,000.00	ESD
3		914.00	ESD
4			
5			
6			
		Total Collected	
		1,914.00	
RECEIVED SEP 26 2018			
BY: _____ Complimentary Admissions (Optional Tracking)			
Description	Count	Total	
School or District Staff			
Event Workers			
Officials and Press			
Guests and Dignitaries			
Other			
Signature of Ticket Seller			Date

Activity #: 22.0002.J
 OIG Staff: V. Vallelillo
 Date Rec'd: 9.3.21 Pages: 7 of 39
 Rec'd: M. Stacey
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 10/8/18

ACCOUNT NAME(S) <u>Parking Football</u>	ACCOUNT NUMBER(S) <u>1-2820-04</u>	AMOUNT <u>\$1,085.</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT

REASON: Collection for parking
 Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>1</u>	<u>—</u>	<u>5 —</u>
<u>20</u>	<u>—</u>	<u>780 —</u>
<u>100</u>	<u>—</u>	<u>300 —</u>

TOTAL FOR DEPOSIT \$1,085.00 ⁸⁸² _{AM}

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith-Thames</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thames</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MS</u>	OFFICIAL RECEIPT DATE <u>10/9/18</u>
COMMENTS	DEPOSIT FORM # <u>12533</u>

Activity #: 22.0002.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 8 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 10/29/18

ACCOUNT NAME(S) <u>Parking</u>	ACCOUNT NUMBER(S) <u>1-2020.04</u>	AMOUNT <u>*1,660.⁰⁰</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Monies collected for parking</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>coin</u>	<u>—</u>	<u>2</u>
<u>1.5</u>	<u>—</u>	<u>38</u>
<u>10.5</u>	<u>—</u>	<u>20</u>
<u>20.5</u>	<u>—</u>	<u>1,400</u>
<u>100.5</u>	<u>—</u>	<u>200</u>

TOTAL FOR DEPOSIT 1,660.⁰⁰

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith-Thomas</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thomas</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MS</u>	OFFICIAL RECEIPT DATE <u>10/30/18</u>
COMMENTS	DEPOSIT SLIP FORM # <u>1062.2</u>

Activity #: 22.0002.I
 OIG Staff: J. Vallechillo
 Date Rec'd: 9.3.21 Pages: 10 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Moneys Collected Report

DATE 11-12-18

ACCOUNT NAME(S) <u>Parking</u>	ACCOUNT NUMBER(S) <u>1-2020-64</u>	AMOUNT <u>1,604.00</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Collection from parking collection</u>		

Transmits herewith moneys, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>Cash</u>	-	<u>2.00</u>
<u>1</u>	-	<u>7.00</u>
<u>5</u>	-	<u>5.00</u>
<u>10</u>	-	<u>10.00</u>
<u>20</u>	-	<u>1,480.00</u>
<u>50</u>	-	<u>160.00</u>
		DEPOSIT
		<u>1,604.00</u>

Missing Ticket
SALBS
Inventory

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED. 11/13/18 12:00 PM

PRINT REMITTER NAME <u>Andrea J. Thomas</u>	SIGNATURE OF REMITTER <u>Andrea J. Thomas</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MS</u>	OFFICIAL REPORT DATE <u>11/13/18</u>
COMMENTS	DEPOSIT REFERENCE <u>12-68.7</u>

Activity #: 22.0002.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 11 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2

1-2020.00
Football-Varsity
Customized Transaction Report

Atlantic High
Activity Funds-Area 1
Wells Fargo

Report #11

2018-2019

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
07/17/2018	Deposit 1221	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$2,225.00	\$4,363.00	08/31/2018
07/18/2018	Check 17107	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll WPB-192516 balance	\$97.99	\$0.00	\$8,907.64	07/31/2018
07/19/2018	Deposit 1222	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$2,365.00	\$3,579.36	08/31/2018
07/19/2018	Deposit 1222	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$350.00	\$3,579.36	08/31/2018
07/25/2018	Deposit 1223	Football- Varsity 1-2020.00	Fees	\$0.00	\$795.00	\$3,384.00	08/31/2018
08/02/2018	Deposit 1224	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$3,305.00	\$14,181.50	08/31/2018
08/03/2018	Deposit 1225	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$1,510.00	\$1,633.00	08/31/2018
08/03/2018	Transfer 1355	Football- Varsity 1-2020.00	Fundraiser account to main account	\$0.00	\$324.36	\$324.36	
08/07/2018	Deposit 1226	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$335.00	\$4,100.00	08/31/2018
08/07/2018	Deposit 1226	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$360.00	\$4,100.00	08/31/2018
08/07/2018	Deposit 1226	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$1,355.00	\$4,100.00	08/31/2018
08/09/2018	Check 17130	Football- Varsity 1-2020.00	THREE60Printing, LLC shirts for the kids Inv# 5285	\$2,212.00	\$0.00	\$2,212.00	08/31/2018
08/10/2018	Deposit 1227	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$160.00	\$3,854.80	08/31/2018
08/13/2018	Deposit 1228	Football- Varsity 1-2020.00	Team Dues	\$0.00	\$2,000.00	\$8,265.00	08/31/2018
08/13/2018	Deposit 1228	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$85.00	\$8,265.00	08/31/2018
08/14/2018	Check 17135	Football- Varsity 1-2020.00	Andre Rowe Head set shipment and repair refund	\$67.20	\$0.00	\$67.20	08/31/2018
08/15/2018	Deposit 1229	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$1,075.00	\$4,822.00	08/31/2018
08/16/2018	Check 17138	Football- Varsity 1-2020.00	BSN Sports, LLC Football equipment Inv# 902595108	\$1,784.92	\$0.00	\$1,784.92	08/31/2018
08/16/2018	Check 17139	Football- Varsity 1-2020.00	THREE60Printing, LLC Shirts for JV Kids Inv# 5287	\$3,315.00	\$0.00	\$7,690.00	08/31/2018
08/16/2018	Check 17139	Football- Varsity 1-2020.00	THREE60Printing, LLC Varsity Track Suits Inv# 5286	\$4,375.00	\$0.00	\$7,690.00	08/31/2018
08/17/2018	Deposit 1230	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$1,720.00	\$4,873.00	08/31/2018
08/20/2018	Deposit 1231	Football- Varsity 1-2020.00	Ticket Sales	\$0.00	\$8,514.00	\$11,929.08	08/31/2018
08/20/2018	Deposit 1231	Football- Varsity 1-2020.00	Donations - Gold Package	\$0.00	\$2,000.00	\$11,929.08	08/31/2018
08/22/2018	Deposit 1232	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$795.00	\$3,320.00	08/31/2018
08/23/2018	Check 17156	Football- Varsity 1-2020.00	Corey Richter Chain Crew	\$32.00	\$0.00	\$32.00	08/31/2018

Activity #: 22.0002.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.2.2021 Pages: 12 of 39
 Rec'd: School Cash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
08/23/2018	Check 17157	Football- Varsity 1-2020.00	Lee Mowry Back judge	\$77.00	\$0.00	\$77.00	08/31/2018
08/23/2018	Check 17158	Football- Varsity 1-2020.00	SEAN DEI Back judge	\$77.00	\$0.00	\$77.00	11/30/2018
08/23/2018	Check 17159	Football- Varsity 1-2020.00	STANLEY REBAR Clock operator	\$46.00	\$0.00	\$46.00	08/31/2018
08/23/2018	Check 17160	Football- Varsity 1-2020.00	RANDAL KREJCAREK Andrea Smith	\$77.00	\$0.00	\$77.00	09/30/2018
08/23/2018	Check 17149	Football- Varsity 1-2020.00	Extra Duty Solutions Police Detail Security Inv# 4210	\$964.80	\$0.00	\$964.80	08/31/2018
08/23/2018	Check 17150	Football- Varsity 1-2020.00	Ultimate Athletic Paints, Inc. Paint for football field Inv# 1929	\$449.50	\$0.00	\$449.50	09/30/2018
08/23/2018	Check 17152	Football- Varsity 1-2020.00	Ann O Connell Chain Crew	\$32.00	\$0.00	\$32.00	09/30/2018
08/23/2018	Check 17153	Football- Varsity 1-2020.00	K Bruce Hawthorne Referee	\$77.00	\$0.00	\$77.00	08/31/2018
08/23/2018	Check 17154	Football- Varsity 1-2020.00	RON JACOBSON Line judge	\$77.00	\$0.00	\$77.00	09/30/2018
08/23/2018	Check 17155	Football- Varsity 1-2020.00	JAMES BORDEN Chain Crew	\$32.00	\$0.00	\$32.00	08/31/2018
08/24/2018	Deposit 1233	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$470.00	\$5,056.00	08/31/2018
08/27/2018	Deposit 1234	Football- Varsity 1-2020.00	Donations	\$0.00	\$2,375.00	\$4,560.00	08/31/2018
08/28/2018	Deposit 1235	Football- Varsity 1-2020.00	Ticket Booth	\$0.00	\$3,485.17	\$7,389.17	08/31/2018
08/31/2018	Deposit 1237	Football- Varsity 1-2020.00	Donation	\$0.00	\$500.00	\$4,918.43	09/30/2018
08/31/2018	Check 17170	Football- Varsity 1-2020.00	Seacoast Business Funding Security for the football game Inv# 4242	\$2,521.20	\$0.00	\$2,521.20	09/30/2018
09/04/2018	Check 17180	Football- Varsity 1-2020.00	ROGER BLOAT Back Judge	\$77.00	\$0.00	\$77.00	09/30/2018
09/04/2018	Check 17181	Football- Varsity 1-2020.00	Ann O Connell Chain Crew	\$32.00	\$0.00	\$32.00	09/30/2018
09/04/2018	Check 17182	Football- Varsity 1-2020.00	Christopher Conway Chain Crew	\$32.00	\$0.00	\$32.00	09/30/2018
09/04/2018	Check 17174	Football- Varsity 1-2020.00	JOHN TRACH Referee	\$77.00	\$0.00	\$77.00	10/31/2018
09/04/2018	Check 17175	Football- Varsity 1-2020.00	AL ALFIERI Lineman	\$77.00	\$0.00	\$77.00	09/30/2018
09/04/2018	Check 17176	Football- Varsity 1-2020.00	DAVID HOOT Timer	\$46.00	\$0.00	\$46.00	09/30/2018
09/04/2018	Check 17177	Football- Varsity 1-2020.00	CORY GOTTSEGEN Umpire	\$77.00	\$0.00	\$77.00	09/30/2018
09/04/2018	Check 17178	Football- Varsity 1-2020.00	MARTIN LANDIN Line Judge	\$77.00	\$0.00	\$77.00	09/30/2018
09/04/2018	Check 17179	Football- Varsity 1-2020.00	GABINO RANGEL Chain Crew	\$32.00	\$0.00	\$32.00	09/30/2018
09/05/2018	Check 17185	Football- Varsity 1-2020.00	Jeffrey Seidman Chain Crew	\$32.00	\$0.00	\$32.00	09/30/2018
09/05/2018	Check 17186	Football- Varsity 1-2020.00	GABINO RANGEL Chain Crew	\$32.00	\$0.00	\$32.00	09/30/2018
09/05/2018	Check 17187	Football- Varsity 1-2020.00	LAWRENCE BAKER Back judge	\$77.00	\$0.00	\$77.00	09/30/2018

Activity #: 22-0002-J
 OIG Staff: T. Vallecillo
 Date Rec'd: 9/2/21 Pages: 13 of 39
 Rec'd: School Cash
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 2

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
09/05/2018	Check 17194	Football- Varsity 1-2020.00	FHSAA Preseason classic	\$1,150.00	\$0.00	\$1,150.00	09/30/2018
09/05/2018	Check 17195	Football- Varsity 1-2020.00	Miami Central High School 50/50 split of gate, less FHSAA fees	\$2,680.00	\$0.00	\$2,680.00	09/30/2018
09/05/2018	Check 17196	Football- Varsity 1-2020.00	Seacoast Business Funding Police detail Inv# 4271	\$2,271.30	\$0.00	\$2,271.30	09/30/2018
09/05/2018	Check 17188	Football- Varsity 1-2020.00	Ann O Connell Chain Crew	\$32.00	\$0.00	\$32.00	09/30/2018
09/05/2018	Check 17189	Football- Varsity 1-2020.00	Darryl Brown Clock operater	\$46.00	\$0.00	\$46.00	10/31/2018
09/05/2018	Check 17190	Football- Varsity 1-2020.00	Westley Shelton Lineman	\$77.00	\$0.00	\$77.00	09/30/2018
09/05/2018	Check 17191	Football- Varsity 1-2020.00	JASON JACOBSON Umpire	\$77.00	\$0.00	\$77.00	09/30/2018
09/05/2018	Check 17192	Football- Varsity 1-2020.00	STEVEN NEWELL Line Judge	\$77.00	\$0.00	\$77.00	09/30/2018
09/05/2018	Check 17193	Football- Varsity 1-2020.00	GREGORY KIRKWOOD Fees	\$77.00	\$0.00	\$77.00	09/30/2018
09/05/2018	Deposit 1239	Football- Varsity 1-2020.00	Ticket Sales	\$0.00	\$4,254.00	\$7,843.00	09/30/2018
09/07/2018	Deposit 1240	Football- Varsity 1-2020.00	Team due & Donation	\$0.00	\$7,050.00	\$14,966.05	09/30/2018
09/07/2018	Deposit 1240	Football- Varsity 1-2020.00	Donation/Team Fee	\$0.00	\$665.00	\$14,966.05	09/30/2018
09/13/2018	Check 17205	Football- Varsity 1-2020.00	Riddell/All American Sports Corp. Helments parts Inv# 950727866	\$840.69	\$0.00	\$840.69	10/31/2018
09/13/2018	Check 17206	Football- Varsity 1-2020.00	Elliot Kaplan Percussion Instruction 8/13/18 to 8/30/18 Inv# 2135	\$780.00	\$0.00	\$780.00	09/30/2018
09/14/2018	Deposit 1242	Football- Varsity 1-2020.00	Pre-sales ticket	\$0.00	\$55.00	\$1,499.00	09/30/2018
09/14/2018	Deposit 1242	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$335.00	\$1,499.00	09/30/2018
09/19/2018	Deposit 1244	Football- Varsity 1-2020.00	Media Guide	\$0.00	\$3,000.00	\$15,839.00	09/30/2018
09/28/2018	Deposit 1248	Football- Varsity 1-2020.00	Gate	\$0.00	\$690.00	\$11,942.13	10/31/2018
09/28/2018	Deposit 1248	Football- Varsity 1-2020.00	Gate	\$0.00	\$135.00	\$11,942.13	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195769	\$39.20	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195788	\$78.39	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195800	\$195.98	\$0.00	\$3,203.45	10/31/2018

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10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195795	\$78.39	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195810	\$137.18	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195808	\$97.99	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195807	\$117.59	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195	\$97.99	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195809	\$97.99	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195806	\$195.98	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195803	\$58.79	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195805	\$156.78	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195804	\$78.39	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# 195802	\$58.79	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195793	\$58.79	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195811	\$195.98	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195791	\$97.99	\$0.00	\$3,203.45	10/31/2018

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10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195794	\$78.39	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-195732	\$78.39	\$0.00	\$3,203.45	10/31/2018
10/01/2018	Check 17236	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-797	\$137.18	\$0.00	\$3,203.45	10/31/2018
10/03/2018	Transfer 1359	Football- Varsity 1-2020.00	Check # 17206 Band consultant fees (\$780.00) paid out of wrong account football.	\$0.00	\$780.00	\$780.00	
10/09/2018	Deposit 1253	Football- Varsity 1-2020.00	Ticket Sales	\$0.00	\$2,930.00	\$5,832.35	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196193	\$58.79	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196191	\$78.39	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196183	\$78.39	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196188	\$58.79	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196179	\$58.79	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196184	\$58.79	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196189	\$97.99	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196186	\$58.79	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY payroll Inv# WPB-196180	\$58.79	\$0.00	\$2,465.38	10/31/2018

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10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196177	\$58.79	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196176	\$78.39	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB196185	\$156.78	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196178	\$78.39	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196187	\$58.79	\$0.00	\$2,465.38	10/31/2018
10/10/2018	Check 17256	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196173	\$39.20	\$0.00	\$2,465.38	10/31/2018
10/11/2018	Check 17263	Football- Varsity 1-2020.00	Hudl Football Films and exchange network Inv# INV00314903	\$957.00	\$0.00	\$957.00	10/31/2018
10/11/2018	Check 17264	Football- Varsity 1-2020.00	Riddle Screws for helmets Inv# 950758803	\$68.88	\$0.00	\$68.88	10/31/2018
10/11/2018	Check 17267	Football- Varsity 1-2020.00	Tavarius Jackson Uniforms storage and cleaning	\$72.22	\$0.00	\$72.22	10/31/2018
10/12/2018	Deposit 1255	Football- Varsity 1-2020.00	Admission	\$0.00	\$595.00	\$4,603.00	10/31/2018
10/15/2018	Deposit 1256	Football- Varsity 1-2020.00	Ticket Sales	\$0.00	\$1,835.00	\$4,622.00	10/31/2018
10/17/2018	Check 17278	Football- Varsity 1-2020.00	Battle Sports Refund for monthly snacks Inv# 18050880	\$12,193.00	\$0.00	\$12,193.00	10/31/2018
10/17/2018	Check 17287	Football- Varsity 1-2020.00	ACADEMY BUS, LLC Bus transportation for Freshman football players Inv# 8198462	\$500.00	\$0.00	\$1,220.00	10/31/2018
10/17/2018	Check 17287	Football- Varsity 1-2020.00	ACADEMY BUS, LLC Bus transportation for JV football players Inv# 8198463	\$720.00	\$0.00	\$1,220.00	10/31/2018
10/23/2018	Deposit 1258	Football- Varsity 1-2020.00	Gate	\$0.00	\$1,715.00	\$11,421.75	10/31/2018
10/24/2018	Check 17302	Football- Varsity 1-2020.00	Andrew Otolani Official 10/11/18 Inv#	\$46.00	\$0.00	\$46.00	10/31/2018
10/24/2018	Check 17305	Football- Varsity 1-2020.00	GABINO RANGEL Official 10/11/18 Inv#	\$34.00	\$0.00	\$34.00	11/30/2018

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10/24/2018	Check 17295	Football- Varsity 1-2020.00	GARRY HANASKY Official Inv#	\$114.00	\$0.00	\$114.00	10/31/2018
10/24/2018	Check 17296	Football- Varsity 1-2020.00	MARC OSTROV Official 10/9/18 Inv#	\$114.00	\$0.00	\$114.00	10/31/2018
10/24/2018	Check 17297	Football- Varsity 1-2020.00	Westley Shelton Official Inv#	\$77.00	\$0.00	\$77.00	11/30/2018
10/24/2018	Check 17298	Football- Varsity 1-2020.00	JEFFREY GELLER Official 10/9/18 Inv#	\$77.00	\$0.00	\$77.00	11/30/2018
10/24/2018	Check 17299	Football- Varsity 1-2020.00	WAYNE HANLON Official 10/11/18 Inv#	\$77.00	\$0.00	\$77.00	11/30/2018
10/24/2018	Check 17300	Football- Varsity 1-2020.00	ROBERT HENDRICKSON Official 10/11/18 Inv#	\$77.00	\$0.00	\$77.00	10/31/2018
10/24/2018	Check 17293	Football- Varsity 1-2020.00	LAWRENCE BAKER Officials 10/9/18 Inv#	\$114.00	\$0.00	\$114.00	10/31/2018
10/24/2018	Check 17294	Football- Varsity 1-2020.00	CORY GOTTSSEGEN Official 10/9/18 Inv#	\$114.00	\$0.00	\$114.00	11/30/2018
10/25/2018	Check 17307	Football- Varsity 1-2020.00	Hudl Varsity sideline hudl (games) Inv# INV00379947	\$1,200.00	\$0.00	\$1,200.00	11/30/2018
10/25/2018	Check 17308	Football- Varsity 1-2020.00	Jim Baker Official Inv#	\$34.00	\$0.00	\$34.00	11/30/2018
10/25/2018	Check 17309	Football- Varsity 1-2020.00	Roguens Loriston Official 10/9/18 Inv#	\$80.00	\$0.00	\$80.00	11/30/2018
10/25/2018	Check 17310	Football- Varsity 1-2020.00	Steve Boyd Inv#	\$114.00	\$0.00	\$114.00	11/30/2018
10/25/2018	Check 17311	Football- Varsity 1-2020.00	Jonathan Goodman Official Inv#	\$77.00	\$0.00	\$77.00	10/31/2018
10/26/2018	Deposit 1260	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$385.00	\$2,127.00	10/31/2018
10/29/2018	Check 17315	Football- Varsity 1-2020.00	BSN Football Cleats Inv#	\$7,619.00	\$0.00	\$7,619.00	11/30/2018
10/29/2018	Check 17317	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Fieldtrips Inv#	\$535.75	\$0.00	\$1,179.25	11/30/2018
10/30/2018	Deposit 1262	Football- Varsity 1-2020.00	Game Entry	\$0.00	\$3,695.00	\$8,684.00	11/30/2018
11/02/2018	Check 17323	Football- Varsity 1-2020.00	MICHAEL RINALDO Official Inv#	\$77.00	\$0.00	\$77.00	11/30/2018
11/02/2018	Check 17324	Football- Varsity 1-2020.00	LEON SLYDELL Official 10/26/18 Inv#	\$77.00	\$0.00	\$77.00	11/30/2018
11/02/2018	Check 17326	Football- Varsity 1-2020.00	Tavarius Jackson Battery for waterboy Inv#	\$53.46	\$0.00	\$53.46	11/30/2018
11/02/2018	Check 17327	Football- Varsity 1-2020.00	Designstogo 3 banners (2) 6x8; 1 4x8 taylor frame Inv# DSTG-23543	\$312.00	\$0.00	\$312.00	11/30/2018
11/02/2018	Check 17329	Football- Varsity 1-2020.00	Rich Lampe Official (10/19/18) Inv#	\$114.00	\$0.00	\$191.00	11/30/2018

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11/02/2018	Check 17329	Football- Varsity 1-2020.00	Rich Lampe Official (10/26/18) Inv#	\$77.00	\$0.00	\$191.00	11/30/2018
11/02/2018	Check 17330	Football- Varsity 1-2020.00	Maurice Spates Official (10/19/18) Inv#	\$114.00	\$0.00	\$114.00	11/30/2018
11/02/2018	Check 17331	Football- Varsity 1-2020.00	CHRISTOPHER MATHEWS Official (10/26/18) Inv#	\$77.00	\$0.00	\$77.00	11/30/2018
11/02/2018	Check 17332	Football- Varsity 1-2020.00	Michael Holden Official (10/26/18) Inv#	\$77.00	\$0.00	\$77.00	11/30/2018
11/02/2018	Check 17333	Football- Varsity 1-2020.00	JASON IRSAY Clock Operator (10/19/18) Inv#	\$80.00	\$0.00	\$80.00	11/30/2018
11/02/2018	Check 17334	Football- Varsity 1-2020.00	Seacoast Business Funding Football security (10/23/18) Inv# 4584	\$1,085.40	\$0.00	\$1,085.40	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-196795	\$107.79	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY P-Cards Inv# WPB-196213	\$322.15	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Transportation Inv# WPB-197574	\$97.01	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB195792	\$78.39	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198008	\$97.99	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198007	\$102.88	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198023	\$58.79	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198018	\$117.59	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198017	\$78.39	\$0.00	\$9,482.12	11/30/2018

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11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198016	\$117.59	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198013	\$97.99	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198010	\$58.79	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198009	\$58.79	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198024	\$78.39	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198014	\$58.79	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198022	\$68.59	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198.021	\$78.39	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Check 17335	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-198020	\$97.99	\$0.00	\$9,482.12	11/30/2018
11/05/2018	Deposit 1264	Football- Varsity 1-2020.00	Fundraiser Campaign	\$0.00	\$1,394.70	\$5,629.70	11/30/2018
11/07/2018	Deposit 1265	Football- Varsity 1-2020.00	Online Ticket Sales (FB)	\$0.00	\$140.00	\$1,282.00	11/30/2018
11/07/2018	Check 17336	Football- Varsity 1-2020.00	Lucas Cantwell Official 10/17/18 Inv#	\$114.00	\$0.00	\$114.00	11/30/2018
11/07/2018	Check 17337	Football- Varsity 1-2020.00	Ramaal Coleman Official 10/17/18 Inv#	\$114.00	\$0.00	\$114.00	11/30/2018
11/07/2018	Check 17338	Football- Varsity 1-2020.00	Tavarius Jackson Cleaning items for football Inv#	\$20.96	\$0.00	\$20.96	11/30/2018
11/07/2018	Check 17341	Football- Varsity 1-2020.00	Sprint Communications Cell Phone charges Inv# 591155080-028	\$52.82	\$0.00	\$52.82	11/30/2018

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11/07/2018	Check 17343	Football- Varsity 1-2020.00	Greater Miami Athletic Conference Football game officials - 1st round playoff Inv#	\$630.34	\$0.00	\$630.34	12/31/2018
11/09/2018	Check 17347	Football- Varsity 1-2020.00	DONALD ARMSEY Official 10/17/18 Inv#	\$114.00	\$0.00	\$114.00	11/30/2018
11/09/2018	Check 17348	Football- Varsity 1-2020.00	ACADEMY BUS, LLC Travel to Pahokee Inv# 8185384	\$760.00	\$0.00	\$760.00	11/30/2018
11/13/2018	Deposit 1268	Football- Varsity 1-2020.00	Ticket Sales	\$0.00	\$7,358.00	\$10,256.20	11/30/2018
11/26/2018	Check 17356	Football- Varsity 1-2020.00	Designstogo Banner purchase - Allegiance Orthopedic & Spine Inst Inv# DSTG-23807	\$110.00	\$0.00	\$110.00	11/30/2018
11/26/2018	Check 17357	Football- Varsity 1-2020.00	Extra Duty Solutions Police detail Inv# 4687	\$402.00	\$0.00	\$402.00	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199137	\$58.79	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199138	\$58.79	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199137	\$97.99	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199136	\$78.39	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199134	\$78.39	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199125	\$78.39	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199126	\$68.59	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199124	\$78.39	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199133	\$58.79	\$0.00	\$11,477.70	12/31/2018

Activity #: 22.0000.I
 OIG Staff: T. Yallicello
 Date Rec'd: 9.2.21 Pages: 21 of 39
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 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199139	\$235.17	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199127	\$146.98	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17382	Football- Varsity 1-2020.00	GABINO RANGEL Official Chain crew Inv#	\$34.00	\$0.00	\$34.00	12/31/2018
11/29/2018	Check 17383	Football- Varsity 1-2020.00	Jim Baker chain crew Inv# - State dated check - Tax \$0.00 - Void - 5/31/2019	\$34.00	\$0.00	\$34.00	05/31/2019
11/29/2018	Check 17385	Football- Varsity 1-2020.00	Lou Groza Award Table for football team & Staff Inv# FY19-094	\$950.00	\$0.00	\$2,185.00	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199140	\$78.39	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199128	\$78.39	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17386	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199131	\$97.99	\$0.00	\$11,477.70	12/31/2018
11/29/2018	Check 17376	Football- Varsity 1-2020.00	Ramaal Coleman Chain Crew Inv#	\$34.00	\$0.00	\$34.00	12/31/2018
11/29/2018	Check 17377	Football- Varsity 1-2020.00	JASON IRSAY Clock Operator (9/26/18) Inv#	\$80.00	\$0.00	\$80.00	12/31/2018
11/29/2018	Check 17378	Football- Varsity 1-2020.00	Lucas Cantwell Official 9/26/18 Inv#	\$114.00	\$0.00	\$114.00	12/31/2018
11/29/2018	Check 17379	Football- Varsity 1-2020.00	COREY BROWN Official 9/26/18 Inv#	\$114.00	\$0.00	\$114.00	12/31/2018
11/29/2018	Check 17380	Football- Varsity 1-2020.00	Rich Lampe Official 9-26/19 Inv#	\$114.00	\$0.00	\$114.00	12/31/2018
11/29/2018	Check 17381	Football- Varsity 1-2020.00	Maurice Spates Official 9/26/18 Inv#	\$114.00	\$0.00	\$114.00	12/31/2018
12/05/2018	Deposit 1273	Football- Varsity 1-2020.00	On-line football tickets	\$0.00	\$144.00	\$2,898.00	12/31/2018
12/06/2018	Check 17409	Football- Varsity 1-2020.00	Delray Beach Golf Club Banquet for football program Inv#	\$3,292.50	\$0.00	\$3,292.50	12/31/2018
12/06/2018	Check 17412	Football- Varsity 1-2020.00	TODD KENNY Official 10/5/18 Inv#	\$77.00	\$0.00	\$77.00	12/31/2018

Activity #: 22-0000-I
 OIG Staff: Y. Vallellito
 Date Rec'd: 9-2-21 Pages: 22 of 39
 Rec'd: School Cash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
12/06/2018	Check 17413	Football- Varsity 1-2020.00	MICHAEL ARNETTE Official 10/5/18 Inv#	\$77.00	\$0.00	\$77.00	02/28/2019
12/06/2018	Check 17414	Football- Varsity 1-2020.00	DANNY BIGGS Official 10/5/18 Inv#	\$77.00	\$0.00	\$77.00	12/31/2018
12/06/2018	Check 17415	Football- Varsity 1-2020.00	Steven Boyd Chains Inv#	\$32.00	\$0.00	\$32.00	01/31/2019
12/10/2018	Check 17430	Football- Varsity 1-2020.00	Chris Rubin Official (9/26/18) Inv#	\$114.00	\$0.00	\$114.00	12/31/2018
12/11/2018	Check 17432	Football- Varsity 1-2020.00	Lance Bradford Official Inv#	\$77.00	\$0.00	\$77.00	01/31/2019
12/11/2018	Check 17433	Football- Varsity 1-2020.00	Henry Torcivia Official Inv#	\$46.00	\$0.00	\$46.00	12/31/2018
12/11/2018	Check 17434	Football- Varsity 1-2020.00	Johnny Davis Official Inv#	\$77.00	\$0.00	\$77.00	12/31/2018
12/13/2018	Check 17454	Football- Varsity 1-2020.00	Palm Beach Sports Cleats Inv# PBFC3056	\$99.99	\$0.00	\$99.99	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199591	\$88.19	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199586	\$68.59	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199585	\$68.59	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199595	\$68.59	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199597	\$68.59	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY payroll Inv# WPB-199596	\$58.79	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199581	\$68.59	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199583	\$78.39	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199587	\$68.59	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199584	\$68.59	\$0.00	\$21,151.48	12/31/2018

Activity #: 22-0000-J
 OIG Staff: V. Yallicillo
 Date Rec'd: 9.2.21 Pages: 23 of 39
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 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 2

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199590	\$97.99	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199592	\$97.99	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199593	\$117.59	\$0.00	\$21,151.48	12/31/2018
12/17/2018	Check 17471	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-199594	\$155.48	\$0.00	\$21,151.48	12/31/2018
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201274	\$78.39	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201235	\$58.79	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201238	\$97.99	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201241	\$117.59	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201242	\$39.20	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201243	\$58.79	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201244	\$58.79	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201668	\$78.39	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201672	\$130.32	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201230	\$39.20	\$0.00	\$5,373.60	01/31/2019

Activity #: 22.0002.J
 OIG Staff: N. Yallicillo
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<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201232	\$78.39	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201233	\$58.79	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201234	\$58.79	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv#	\$58.79	\$0.00	\$5,373.60	01/31/2019
01/11/2019	Check 17526	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-201246	\$78.39	\$0.00	\$5,373.60	01/31/2019
01/29/2019	Check 17578	Football- Varsity 1-2020.00	THREE60Printing, LLC Football jerseys for banquet Inv# 5405	\$198.00	\$0.00	\$198.00	02/28/2019
02/05/2019	Check 17598	Football- Varsity 1-2020.00	Delray Beach Golf Club Banquet (Football) Inv#	\$3,292.50	\$0.00	\$3,292.50	02/28/2019
02/05/2019	Check 17599	Football- Varsity 1-2020.00	Extra Duty Solutions Security at football games Inv# 4521	\$2,207.10	\$0.00	\$3,111.60	02/28/2019
02/05/2019	Check 17599	Football- Varsity 1-2020.00	Extra Duty Solutions Security at football game Inv# 4593	\$904.50	\$0.00	\$3,111.60	02/28/2019
02/05/2019	Check 17606	Football- Varsity 1-2020.00	Crown Trophy Banquet (Football Awards) Inv#	\$635.60	\$0.00	\$635.60	02/28/2019
02/05/2019	Transfer 1380	Football- Varsity 1-2020.00	Payment for Banquet admission	\$0.00	\$1,500.00	\$1,500.00	
02/18/2019	Check 17643	Football- Varsity 1-2020.00	Florida High School Athletic Assn. Inc Regional Football Game vs Western High Inv# FN2-3141	\$1,874.00	\$0.00	\$1,874.00	02/28/2019
02/18/2019	Check 17644	Football- Varsity 1-2020.00	Western High School Regional Football Game Inv# FN2-3141	\$1,167.66	\$0.00	\$1,167.66	02/28/2019
03/05/2019	Check 17692	Football- Varsity 1-2020.00	Florida High School Athletic Assn. Inc Football regional game Inv# 133918	\$75.00	\$0.00	\$75.00	03/31/2019
04/10/2019	Deposit 1309	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$150.00	\$5,670.79	04/30/2019
04/11/2019	Check 17785	Football- Varsity 1-2020.00	BSN Sports Football Inv# 904774405	\$194.36	\$0.00	\$194.36	04/30/2019

Activity #: 22.0000.J
 OIG Staff: V. Valicello
 Date Rec'd: 9.2.21 Pages: 25 of 39
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<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
04/12/2019	Deposit 1310	Football- Varsity 1-2020.00	Collection From Football Banquet	\$0.00	\$554.00	\$5,875.20	04/30/2019
04/12/2019	Transfer 1387	Football- Varsity 1-2020.00	Football parking account close out	\$0.00	\$9,678.00	\$9,678.00	
04/12/2019	Transfer 1388	Football- Varsity 1-2020.00	Close out fundraiser Account	\$0.00	\$4,000.00	\$4,000.00	
05/06/2019	Deposit 1319	Football- Varsity 1-2020.00	Donation	\$0.00	\$2,000.00	\$3,627.00	05/31/2019
05/06/2019	Check 17856	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY IA Purchase Inv# WPB-207802	\$105.00	\$0.00	\$10,898.41	05/31/2019
05/15/2019	Deposit 1322	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$150.00	\$3,885.72	05/31/2019
05/17/2019	Deposit 1323	Football- Varsity 1-2020.00	Obligation	\$0.00	\$300.00	\$7,129.23	05/31/2019
05/17/2019	Check 17883	Football- Varsity 1-2020.00	Tavarius Jackson Laundry detergent for the football uniforms Inv#	\$13.79	\$0.00	\$13.79	05/31/2019
05/17/2019	Check 17890	Football- Varsity 1-2020.00	FHSAA Unsportsmanlike conduct (football and soccer player) Inv# M-2554	\$125.00	\$0.00	\$250.00	05/31/2019
05/22/2019	Check 17905	Football- Varsity 1-2020.00	Academy Bus, LLC. Travel to miami northwestern game Inv# 8229810	\$605.00	\$0.00	\$605.00	05/31/2019
05/30/2019	Transfer 1428	Football- Varsity 1-2020.00	Account Closeout	\$0.00	\$426.00	\$426.00	
05/31/2019	Check 17383	Football- Varsity 1-2020.00	Void - Jim Baker chain crew Inv# - Stale dated check - Tax \$0.00	(\$34.00)	\$0.00	(\$34.00)	05/31/2019
06/07/2019	Check 17933	Football- Varsity 1-2020.00	Riddle Shoulder Pads Inv# 950905671	\$742.00	\$0.00	\$742.00	06/30/2019
06/07/2019	Check 17934	Football- Varsity 1-2020.00	BSN Chin straps Inv# 905307562	\$689.43	\$0.00	\$689.43	06/30/2019
06/20/2019	Deposit 1332	Football- Varsity 1-2020.00	Monies Collected At Car Wash	\$0.00	\$898.49	\$933.49	06/30/2019
Grand Total:				\$81,527.52	\$90,915.72	Balance: \$9,388.20	

Activity #: 22-0002-J
 OIG Staff: Y. Vallecillo
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 Exhibit/Reference # 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 8-27-18

ACCOUNT NAME(S) <u>Ticket Booth - Football</u>	ACCOUNT NUMBER(S) <u>1-2020.00</u>	AMOUNT <u>3,515.17</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT

REASON Monies collected from ticket booth - football game (varsity)

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>100</u>		<u>100 00</u>
<u>50</u>		<u>300 00</u>
<u>20</u>		<u>3,780 00</u>
<u>10</u>		<u>120 00</u>
<u>5</u>		<u>30 00</u>
<u>1</u>		<u>150 00</u>
<u>Coins</u>		<u>5 17</u>
		<u>\$3,485 17</u>
TOTAL FOR DEPOSIT		<u>\$3,515 17</u>

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith-Thomas</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thomas</u>	
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MS</u>	OFFICIAL RECEIPT DATE <u>8/28/18</u>	DEPOSIT #/FORM # <u>1235 1</u>
COMMENTS		

PBSD 0180 (Rev. 5/9/2016)

White - Bookkeeper

YELLOW - Activity Sponsor

Activity #: 22.0000.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 28 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
DEPARTMENT OF ACCOUNTING SERVICES

Ticket Seller's Report # 1 of 1

School	Atlantic High			
Event	Football Game vs. P.B. Central			Ticket Booth <input checked="" type="checkbox"/> Date <u>8-25-18</u>
Ticket Seller Name	Kathy Evans & Eva Ames			
Amount		Change Fund		Ticket Seller's Initials
<u>\$300.00</u>				<u>KE</u> <u>EA</u>
Tickets Sold and Returned				
Admission Class	Selling Price	Color	First Ticket # Sold	First Unused Ticket #
Student G.A.	\$5.00	Blue	501	893
General Admission	\$5.00	Blue	190	+ 500 (all sold)
Cash Collections				
Pick Up Time	Amount Collected	Ticket Seller's Initials	Cash Collector's Initials	
1 6:00	\$2300.00	<u>KE</u> <u>EA</u>	<u>ADD</u>	
2 6:45	1515.17	<u>KE</u> <u>EA</u>	<u>ADD</u>	
3				
4				
5				
6				
BY: Total Collected		<u>3,815.17</u>		
Complimentary Admissions (Optional Tracking)				
Description	Count	Total		
School or District Staff				
Event Workers				
Officials and Press				
Guests and Dignitaries				
Other				
Signature of Ticket Seller	<u>Kathy Evans</u>			Date

Activity #: 22.0000.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 29 of 34
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Moneys Collected Report

DATE 9-4-18

ACCOUNT NAME(S) <u>Ticket Booth Football</u>	ACCOUNT NUMBER(S) <u>1-2020.00</u>	AMOUNT <u>4,254.00</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Moneys collected from ticket well</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>coins</u>	<u>—</u>	<u>10 —</u>
<u>1's</u>	<u>—</u>	<u>4 00</u>
<u>10's</u>	<u>—</u>	<u>10 —</u>
<u>20's</u>	<u>—</u>	<u>3,380 00</u>
<u>50's</u>	<u>—</u>	<u>450 —</u>
<u>100's</u>	<u>—</u>	<u>400 —</u>

TOTAL FOR DEPOSIT \$ 4,254 00 *ADD AM*

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith-Thompson</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thompson</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MJS</u>	OFFICIAL RECEIPT DATE <u>9/5/18</u>
COMMENTS	DEPOSIT BEGON # <u>1737.10</u>

PBSD 0180 (Rev. 5/9/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22.0002.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 30 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
DEPARTMENT OF ACCOUNTING SERVICES

Ticket Seller's Report # 1 of 1

School	Atlantic High				
Event	Football Game - vs. Dwyer Ticket Park			Date	8-31-15
Ticket Seller Name	Eva Moas & Deborah Creamer DC				
Change Fund					
Amount	*300.00		Ticket Seller's Initials	DC	
Tickets Sold and Returned					
Admission Class	Selling Price	Color	First Ticket # Sold	First Unused Ticket #	
Student					
General Admission	*5.00	Green	501	669	
Cash Collections					
Pick Up Time	Amount Collected	Ticket Seller's Initials	Cash Collector's Initials		
1 7:00	*2,000.00 + 300. = 2,300.00	DC	AJD		
2 7:45	*2,254.00	DC	AJD		
3					
4	RECEIVED SEP 26 2018				
5					
6					
BY: _____ Total Collected			*4,554.00		
Complimentary Admissions (Optional Tracking)					
Description	Count	Total			
School or District Staff					
Event Workers					
Officials and Press					
Guests and Dignitaries					
Other					
Signature of Ticket Seller				Date	9-5-15

Activity #: 22.0000.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 31 of 39
 Rec'd: M. Stacey
 Redacted: Yes x No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Money Collected Report

DATE: after

OFFICIAL NAME: Andrea Smith-Thomas ACCOUNT NUMBER: 1-2021-01 REPORT NUMBER: 5100-01
PURPOSE: Collection for your school

Transfer the following amount, obtained from sources indicated below, to deposit

SOURCE	CHECK #	AMOUNT
101	---	7.00
11	---	7.00
102	---	330.00
247	---	2,445.00
301	---	51.00
103	---	100.00

TOTAL FOR DEPOSIT: 3,010.00

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED

PRINT NAME OF SIGNED: Andrea Smith-Thomas SIGNATURE OF SIGNED: [Signature]
RESPONSIBLE AGENCY AND ACCOUNT NUMBER: [Redacted] OFFICIAL TITLE: [Redacted] SCHOOL DISTRICT: [Redacted]
ASSIGNMENT YEAR: [Redacted] COMMENTS: [Redacted]

Activity #: 22-0002-I
OIG Staff: V. Vallecillo
Date Rec'd: 9-3-21 Pages: 34 of 34
Rec'd: M. Stacey
Redacted: Yes x No N/A Req'd TBD
Exhibit/Reference #: 2

THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE: 10/10/18

ACCOUNT NAME(S): <u>Football</u>	ACCOUNT NUMBER(S): <u>1-2020.00</u>	AMOUNT: <u>595⁰⁰</u>
ACCOUNT NAME(S):	ACCOUNT NUMBER(S):	AMOUNT:
REASON: <u>Collection for entry of game</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>50.00</u>	<u>-</u>	<u>50 00</u>
<u>20.00</u>	<u>-</u>	<u>540 00</u>
<u>1.00</u>	<u>-</u>	<u>1 00</u>
<u>24.00</u>	<u>-</u>	<u>4 00</u>

TOTAL FOR DEPOSIT: 595 00

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PREP. (EMITTER) NAME: <u>Andrea Smith-Thames</u>	SIGNATURE OF REmitter: <u>Andrea Smith-Thames</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS): <u>MS</u>	OFFICIAL RECEIPT DATE: <u>10/10/18</u>
COMMENTS:	DEPOSIT AMOUNT: <u>1255.00</u>

PSBG 0180 (Rev. 5/9/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22-0002-I
 OIG Staff: V. Valleciullo
 Date Rec'd: 9.3.21 Pages: 35 of 39
 Rec'd: M. Stacey
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 10-12-18

ACCOUNT NAME(S) Ticket Booth - Football	ACCOUNT NUMBER(S) 1-2020.00	AMOUNT 4,835.-
REASON Money collected from ticket sales		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
Coin	-	10
1	-	155
5	-	116
10	-	280
20	-	1160
100	-	100
ADP Ticket [Redacted]	119	20.00
TOTAL FOR DEPOSIT		6,825

20's (38) 7116.00

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME Andrea Smith-Thomas	SIGNATURE OF REMITTER Andrea Smith-Thomas
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) MS	OFFICIAL RECEIPT DATE 10/15/18
COMMENTS (No ricket sales report)	DEPOSIT SLIP # 1056.3

PBSD 0180 (Rev. 5/2016) Yellow - Bookkeeper YELLOW - Activity Clerk

Activity #: 22.0002.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages 3 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 10-18-18

ACCOUNT NAME(S) <u>Football Gate</u>	ACCOUNT NUMBER(S) <u>1-202000</u>	AMOUNT <u>1715</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Monies collected at entry gate</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
Coin	-	3 00
1 -	-	82 00
10 -	-	96 -
20 -	-	1,490 -
100 -	-	106 00

TOTAL FOR DEPOSIT 1,715 00 ^{ADD} ₁₇₁₅

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith Thomas</u>	SIGNATURE OF REMITTER <i>Andrea Smith Thomas</i>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MT</u>	OFFICIAL RECEIPT DATE <u>10/23/18</u>
	DEPOSIT #/FORM # <u>1258.20</u>
COMMENTS <u>(No ticket sales receipt)</u>	

PBSD 0180 (Rev. 5/9/2014) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22.0002.I
 OIG Staff: V. Vallerillo
 Date Rec'd: 9.3.21 Pages: 37 of 39
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 10/29/18

ACCOUNT NAME(S) <u>Ticket Booth</u>	ACCOUNT NUMBER(S) <u>1-2630.00</u>	AMOUNT <u>3,648</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT

REASON Monies collected for game entry

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>cash</u>	<u>-</u>	<u>1</u>
<u>1's</u>	<u>-</u>	<u>9</u>
<u>5's</u>	<u>-</u>	<u>5</u>
<u>10's</u>	<u>-</u>	<u>10</u>
<u>20's</u>	<u>-</u>	<u>3,220</u>
<u>50's</u>	<u>-</u>	<u>150</u>
<u>100's</u>	<u>-</u>	<u>306</u>

TOTAL FOR DEPOSIT 3,648

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith-Thompson</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thompson</u>	
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MS</u>	OFFICIAL RECEIPT DATE <u>10/30/18</u>	DEPOSIT #/FORM # <u>126724</u>
COMMENTS		

Activity #: 22.0002-I
 OIG Staff: V. Valerillo
 Date Rec'd: 9.3.21 Pages: 38 of 39
 Rec'd: M. Stacey
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 2

THE SCHOOL DISTRICT OF PALM BEACH COUNTY DATE: 11/21/18

Monies Collected Report

ACCOUNT NAME (1) Ticket Death ACCOUNT NUMBER (1) 1-202000 CHECK # 1268

ACCOUNT NUMBER ACCOUNT NUMBER (2) AMOUNT

REASON: Monies collected from ticket sales

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
Co. #	-	9 -
1	-	18 -
5	-	155 -
10	-	1,000 -
20	-	5,080 -
50	-	600 -
100	392	90.00
[REDACTED]	363	56 -
TOTAL FOR DEPOSIT		<u>7,358.00</u>

Missing
Ticket Sales
Inventory

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME: Arden Smith Thomas SIGNATURE OF REMITTER: Arden Smith Thomas

REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS): MS OFFICIAL RECEIPT DATE: 11/13/18 DEPOSIT BY CHECK # 1268-1

COMMENTS:

Activity #: 22-0002-J
 OIG Staff: V. Vallecillo
 Date Rec'd: _____ Pages: 39 of 39
 Rec'd: M. Stacey
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 2



America's Source for High School Sports

Atlantic Football Schedule (2019-20)






Mascot Eagles **Team** Varsity 2019 **Colors** Green, White
Coach TJ Jackson **Address** 2455 W ATLANTIC AVE, Delray Beach, FL 33445
Overall 8-4 **District** 0-0 **National Rank** 313 **State (FL) Rank** 33
League 7A District 13 **Division** FL Class 7A

Activity #: 22,0002-J
 OIG Staff: V. Vallejo
 Date Rec'd: 8.6.21 Pages: 1 of 2
 Rec'd: maxpreps.com
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 3

Record Breakdown

Home 3-3-0 Away 4-1-0 Neutral 1-0-0 PF 364 PA 156 Win % .667

Date	Opponent	Result
8/23 7:00p	@ Palm Beach Central (Wellington, FL) Location: Palm Beach Central High School	(W) 40 - 13
Touchdown		
Final Rest		
9/13 6:00p	 Glades Central (Belle Glade, FL) Location: Atlantic High School	(W) 49 - 3
9/20 7:00p	 Chaminade-Madonna (Hollywood, FL) Location: Atlantic High School	(L) 17 - 14
9/26 6:30p	@  Olympic Heights (Boca Raton, FL) Location: Olympic Heights High School	(W) 62 - 0
10/3 7:00p	Clearwater Academy International (Clearwater, FL) Location: Atlantic High School	(L) 14 - 9
10/10 6:30p	@ West Boca Raton (Boca Raton, FL) Location: West Boca Raton High School	(W) 55 - 0
10/18 7:30p	@ Columbia (Lake City, FL) Location: Columbia High School	(W) 34 - 21
10/25 7:00p	Blanche Ely (Pompano Beach, FL) Location: Atlantic High School	(W) 34 - 16

Date	Opponent	Result
11/1 7:00p	Columbus (Miami, FL) Location: Atlantic High School	(L) 27 - 7 
11/8 7:30p	Blanche Ely (Pompano Beach, FL) *** Location: Atlantic High School 2019 FHSAA Football State Championship - Class 7A Football	(W) 47 - 12
11/15 7:30p	McArthur (Hollywood, FL) ***	(W) 13 - 7 
11/22 7:30p	@ St. Thomas Aquinas (Fort Lauderdale, FL) *** Location: St. Thomas Aquinas High School	(L) 26 - 0

Schedule Legend

District Game = *
Playoff Game = ***

Activity #: 22.0002.J
 OIG Staff: J. Valleccolo
 Date Rec'd: 8.6.21 Pages: 2 of 2
 Rec'd: maxpreps.com
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 3

1-2020.03
Football-Parking
Customized Transaction Report

Atlantic High
 Activity Funds-Area 1
 Wells Fargo

Report #11

2019-2020

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
08/19/2019	Deposit 1344	Football -Parking 1-2020.03	Parking Fees	\$0.00	\$1,857.00	\$11,637.05	08/31/2019
09/16/2019	Deposit 1354	Football -Parking 1-2020.03		\$0.00	\$1,121.84	\$10,922.73	09/30/2019
09/23/2019	Deposit 1355	Football -Parking 1-2020.03		\$0.00	\$1,265.00	\$11,433.99	09/30/2019
10/07/2019	Deposit 1360	Football -Parking 1-2020.03	Parking	\$0.00	\$437.00	\$3,145.30	10/31/2019
10/29/2019	Deposit 1370	Football -Parking 1-2020.03	Collection from parking	\$0.00	\$1,052.00	\$9,276.25	10/31/2019
11/04/2019	Deposit 1373	Football -Parking 1-2020.03	Parking Collection	\$0.00	\$745.00	\$5,952.00	11/30/2019
11/13/2019	Deposit 1378	Football -Parking 1-2020.03	Parking	\$0.00	\$816.00	\$7,550.00	11/30/2019
01/22/2020	Transfer 1496	Football -Parking 1-2020.03	Fundraiser close out	\$7,293.84	\$0.00	\$7,293.84	
Grand Total:				\$7,293.84	\$7,293.84	Balance:	\$0.00

Activity #: 22.0000.1
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.2.21 Pages: 1 of 31
 Rec'd: School Cash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 4



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 9-16-19

ACCOUNT NAME(S) <u>Concessions</u>	ACCOUNT NUMBER(S) <u>1-0610.01</u>	AMOUNT <u>1,002.80</u>
ACCOUNT NAME(S) <u>Parking</u>	ACCOUNT NUMBER(S) <u>1-2640.03</u>	AMOUNT <u>1,121.84</u>
REASON <u>Collection from football game snacks + parking</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
50		100 -
20		1460 00
10		40 -
5		115 00
1		93 -
coin		16 64
TOTAL FOR DEPOSIT		2,124 64

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith-Thomaz</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thomaz</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>[initials]</u>	OFFICIAL RECEIPT DATE <u>9/16/2019</u>
COMMENTS <u>Missing ticket sales for Concessions</u>	DEPOSIT SLIP FORM # <u>1354-1</u>

Activity #: 22.0002.I
 OIG Staff: T. Valleclio
 Date Rec'd: 9.3.21 Pages: 3 of 31
 Rec'd: M. Stacey
 Redacted: Yes XNo N/A Req'd TBD
 Exhibit/Reference #: 4

THE SCHOOL DISTRICT OF PALM BEACH COUNTY DATE: 10/4/19
Monies Collected Report

ACCOUNT NAME: Football Parking ACCOUNT NUMBER(S): 1-2020.03 AMOUNT: 432.00
 ACCOUNT NAME(S): ACCOUNT NUMBER(S): AMOUNT:
 REASON: Collection from event parking

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>1st</u>	<u>---</u>	<u>17.00</u>
<u>20's</u>	<u>---</u>	<u>420.00</u>

TOTAL FOR DEPOSIT: 437.00

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PREPARET NAME: Andrea Smith-Tomas SIGNATURE OF PERMITTEE: Andrea Smith-Tomas
 REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS): MS OFFICIAL RECEIPT FOR DEPOSIT: 10/17/19 13606
 COMMENTS:

PSD 0190 (Rev. 5/02/16) PINK - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22.0002.J
 OIG Staff: T. Vallecillo
 Date Rec'd: 9.3.21 Pages: 5 of 31
 Rec'd: M Stacey
 Redacted: Yes & No N/A Req'd TBD
 Exhibit/Reference #: 4



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE: 11-4-19

ACCOUNT NAME(S) <u>Parking - Football</u>	ACCOUNT NUMBER(S) <u>1-2030.03</u>	AMOUNT <u>745</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Collection for game parking</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>55</u>	<u>-</u>	<u>5</u> <u>CO</u>
<u>202</u>	<u>-</u>	<u>740</u> <u>CO</u>

TOTAL FOR DEPOSIT 745 CO AB

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED. AB

PRINT REMITTER NAME <u>Andrea Smith Thomas</u>	SIGNATURE OF REMITTER <u>Andrea Smith Thomas</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>ATD</u>	OFFICIAL RECEIPT DATE <u>11/4/19</u>
COMMENTS	DEPOSIT AMOUNT <u>7373.6</u>

PSD 0190 (Rev. 5/6/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22.0002-I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 7 of 31
 Rec'd: M. Stacey
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 4



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 7-11-19

ACCOUNT NAME(S) <u>Parking - Football</u>	ACCOUNT NUMBER(S) <u>1-2020-03</u>	AMOUNT \$ <u>816.</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT

REASON Monies collected for parking

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
50	-	50
20	-	740
10	-	10
5	-	5
1	-	1

TOTAL FOR DEPOSIT 816.00

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith-Thomas</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thomas</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MS</u>	OFFICIAL RECEIPT DATE <u>11/13/19</u>
COMMENTS	DEPOSIT FORM # <u>1378.7</u>

PSD 0180 (Rev. 5/2/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22,0002-J
 OIG Staff: V. Valleclio
 Date Rec'd: 9.3.21 Pages: 8 of 31
 Rec'd: M. Stacey
 Redacted: Yes ~~X~~ No N/A Req'd TBD
 Exhibit/Reference #: 4

1-2020.00
Football-Varsity
Customized Transaction Report

Atlantic High
 Activity Funds-Area 1
 Wells Fargo

Report #11

2019-2020

Date	Transaction	Category	Description	Debit	Credit	Total	Clear Date
07/24/2019	Deposit 1334	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$2,680.00	\$11,448.59	08/31/2019
07/24/2019	Deposit 1334	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$1,415.00	\$11,448.59	08/31/2019
07/24/2019	Deposit 1334	Football- Varsity 1-2020.00	Donation & Fees	\$0.00	\$4,040.00	\$11,448.59	08/31/2019
07/29/2019	Check 17954	Football- Varsity 1-2020.00	Delray Yacht Cruises Food for the Players Inv#	\$262.42	\$0.00	\$262.42	08/31/2019
08/05/2019	Check 17958	Football- Varsity 1-2020.00	Riddle Sports Facemask for Football Inv# 950948767	\$60.00	\$0.00	\$138.00	08/31/2019
08/05/2019	Check 17958	Football- Varsity 1-2020.00	Riddle Sports Shoulder Pads Inv# 950964782	\$78.00	\$0.00	\$138.00	08/31/2019
08/05/2019	Check 17959	Football- Varsity 1-2020.00	BSN Sports Helments Inv# 905486728	\$1,252.93	\$0.00	\$1,490.87	08/31/2019
08/05/2019	Check 17959	Football- Varsity 1-2020.00	BSN Sports Workout itmes for the kids Inv# 905385699	\$237.94	\$0.00	\$1,490.87	08/31/2019
08/05/2019	Check 17960	Football- Varsity 1-2020.00	Three60 Printing, LLC T-Shirts Inv# 6101	\$536.00	\$0.00	\$536.00	08/31/2019
08/05/2019	Deposit 1336	Football- Varsity 1-2020.00	Fees/Donation	\$0.00	\$1,335.00	\$4,910.00	08/31/2019
08/05/2019	Deposit 1336	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$1,025.00	\$4,910.00	08/31/2019
08/05/2019	Deposit 1336	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$1,895.00	\$4,910.00	08/31/2019
08/06/2019	Transfer 1472	Football- Varsity 1-2020.00	Fundraiser Closeout	\$0.00	\$216.59	\$216.59	
08/08/2019	Check 17963	Football- Varsity 1-2020.00	OLC Solutions Team Cleats Inv# 5379	\$3,646.00	\$0.00	\$3,646.00	08/31/2019
08/08/2019	Check 17964	Football- Varsity 1-2020.00	Tavarius Jackson Football decals for the student athletes Inv#	\$988.24	\$0.00	\$1,869.82	08/31/2019
08/08/2019	Check 17964	Football- Varsity 1-2020.00	Tavarius Jackson Socks for team Inv#	\$881.58	\$0.00	\$1,869.82	08/31/2019
08/12/2019	Check 17967	Football- Varsity 1-2020.00	Tavarius Jackson Laundry detergent Inv#	\$21.36	\$0.00	\$21.36	08/31/2019
08/12/2019	Check 17968	Football- Varsity 1-2020.00	OLC Solutions Football Girdle Inv# 5366 - Stale dated check - Tax \$0.00 - Void - 3/31/2020	\$272.00	\$0.00	\$272.00	03/31/2020
08/12/2019	Deposit 1339	Football- Varsity 1-2020.00	Team Fee	\$0.00	\$575.00	\$1,606.92	08/31/2019
08/12/2019	Deposit 1339	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$570.00	\$1,606.92	08/31/2019
08/15/2019	Deposit 1342	Football- Varsity 1-2020.00	Donation	\$0.00	\$4,000.00	\$5,912.24	08/31/2019

Activity #: 22.0002.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.2.21 Pages: 9 of 31
 Rec'd: School Cash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 4

Date	Transaction	Category	Description	Debit	Credit	Total	Clear Date
08/19/2019	Deposit 1344	Football- Varsity 1-2020.00	Ticket Sales	\$0.00	\$8,401.00	\$11,637.05	08/31/2019
08/20/2019	Deposit 1345	Football- Varsity 1-2020.00	Donations	\$0.00	\$4,500.00	\$6,909.00	08/31/2019
08/21/2019	Deposit 1346	Football- Varsity 1-2020.00	T-shirts	\$0.00	\$30.00	\$1,985.00	08/31/2019
08/21/2019	Deposit 1346	Football- Varsity 1-2020.00	Donations	\$0.00	\$160.00	\$1,985.00	08/31/2019
08/21/2019	Transfer 1474	Football- Varsity 1-2020.00	Funds deposited in wrong account	\$30.00	\$0.00	\$30.00	
08/21/2019	DebitMemo	Football- Varsity 1-2020.00	South Palm Orthopedics, Check # 2586 return	\$0.00	(\$4,000.00)	\$0.00	08/31/2019
08/23/2019	Deposit 1347	Football- Varsity 1-2020.00	Team Fees/Donations	\$0.00	\$2,040.00	\$9,250.00	08/31/2019
08/27/2019	Check 17985	Football- Varsity 1-2020.00	Tavarius Jackson Drinks for the kids Inv#	\$54.89	\$0.00	\$54.89	09/30/2019
08/27/2019	Check 17986	Football- Varsity 1-2020.00	Reimbursement for athletic insurance student at a different school Inv#	\$75.00	\$0.00	\$75.00	09/30/2019
08/28/2019	Deposit 1349	Football- Varsity 1-2020.00	Football Fees	\$0.00	\$185.00	\$3,750.00	09/30/2019
08/30/2019	Deposit 1350	Football- Varsity 1-2020.00	On-line Tickets	\$0.00	\$222.00	\$1,845.00	09/30/2019
08/30/2019	Deposit 1350	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$345.00	\$1,845.00	09/30/2019
09/09/2019	Check 17990	Football- Varsity 1-2020.00	Kranos Corporation DBA Schutt Reconditioning Helmets reconditioning Inv# 2444140	\$671.05	\$0.00	\$671.05	09/30/2019
09/09/2019	Check 17991	Football- Varsity 1-2020.00	BSN Sports Knee pads Inv# 905829957	\$46.70	\$0.00	\$267.08	09/30/2019
09/09/2019	Check 17991	Football- Varsity 1-2020.00	BSN Sports Teams Footballs Inv#	\$220.38	\$0.00	\$267.08	09/30/2019
09/11/2019	Check 17995	Football- Varsity 1-2020.00	Tavarius Jackson Subs for team Inv#	\$200.00	\$0.00	\$225.05	09/30/2019
09/11/2019	Check 17995	Football- Varsity 1-2020.00	Tavarius Jackson Laundry detergent Inv#	\$25.05	\$0.00	\$225.05	09/30/2019
09/11/2019	Check 17997	Football- Varsity 1-2020.00	Battle Sports Coach 1 players gear Inv#	\$390.08	\$0.00	\$390.08	09/30/2019
09/11/2019	Check 18000	Football- Varsity 1-2020.00	Kranos Corporation DBA Schutt Reconditioning Recondition Helmets Inv# 2442949	\$5,492.95	\$0.00	\$5,492.95	11/30/2019
09/11/2019	Check 18001	Football- Varsity 1-2020.00	Spring Hill Suites Hotel for Football Team (Columbia game) Inv#	\$2,670.00	\$0.00	\$2,670.00	10/31/2019

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09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214701	\$78.39	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214691	\$78.39	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214699	\$137.18	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214689	\$58.79	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214702	\$58.79	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214700	\$78.39	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-213995	\$65.17	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214696	\$58.79	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214693	\$68.59	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214697	\$78.39	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Check 18004	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Inv# WPB-214690	\$48.99	\$0.00	\$7,287.34	09/30/2019
09/16/2019	Deposit 1354	Football- Varsity 1-2020.00		\$0.00	\$3,219.00	\$10,922.73	09/30/2019
09/16/2019	Deposit 1354	Football- Varsity 1-2020.00		\$0.00	\$1,210.00	\$10,922.73	09/30/2019
09/18/2019	Check 18012	Football- Varsity 1-2020.00	FHSAA Inv# 10064	\$1,150.00	\$0.00	\$1,150.00	10/31/2019
09/23/2019	Deposit 1355	Football- Varsity 1-2020.00		\$0.00	\$4,898.00	\$11,433.99	09/30/2019
09/25/2019	Deposit 1356	Football- Varsity 1-2020.00	Game Entry	\$0.00	\$954.00	\$2,824.00	09/30/2019
10/01/2019	Transfer 1478	Football- Varsity 1-2020.00	Monies collected from Returned Checks	\$640.00	\$0.00	\$640.00	
10/03/2019	Deposit 1358	Football- Varsity 1-2020.00	Football Gate	\$0.00	\$945.00	\$1,774.36	10/31/2019

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10/07/2019	Deposit 1360	Football- Varsity 1-2020.00	Gate Entry	\$0.00	\$1,591.00	\$3,145.30	10/31/2019
10/07/2019	Check 18033	Football- Varsity 1-2020.00	Hudl Football video 1 players Highlight Inv# INV00649202	\$1,099.00	\$0.00	\$1,099.00	10/31/2019
10/07/2019	Check 18037	Football- Varsity 1-2020.00	Tavarius Jackson Shirts and shorts for new kids track suits as well Inv#	\$330.12	\$0.00	\$330.12	01/31/2020
10/10/2019	Deposit 1361	Football- Varsity 1-2020.00	Football Online Tickets/Donation	\$0.00	\$64.00	\$4,662.00	10/31/2019
10/16/2019	Check 18056	Football- Varsity 1-2020.00	Metro Diner Meal (Team) and gratvity Inv#	\$740.00	\$0.00	\$740.00	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216248	\$107.78	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216252	\$156.78	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216259	\$58.79	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216259	\$107.78	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216247	\$48.99	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216255	\$39.20	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216245	\$184.87	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216253	\$58.79	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216256	\$58.79	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216257	\$97.99	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-2196261	\$68.59	\$0.00	\$2,340.59	10/31/2019

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10/16/2019	Check 18057	Football- Varsity 1-2020.00	Carrabba's Italian Grill Grativity for team meal. Dinner & pre game meal Inv#	\$358.25	\$0.00	\$358.25	11/30/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216698	\$127.38	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216251	\$117.58	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216254	\$195.98	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216260	\$107.78	\$0.00	\$2,340.59	10/31/2019
10/16/2019	Check 18059	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-216258	\$176.38	\$0.00	\$2,340.59	10/31/2019
10/18/2019	Deposit 1364	Football- Varsity 1-2020.00	Football game gate collection	\$0.00	\$820.10	\$3,928.10	10/31/2019
10/23/2019	Deposit 1366	Football- Varsity 1-2020.00	Compesation per game contract	\$0.00	\$3,800.00	\$4,212.00	10/31/2019
10/23/2019	Check 18076	Football- Varsity 1-2020.00	Humble Minds District Champs team visors Inv# 010	\$780.00	\$0.00	\$780.00	10/31/2019
10/23/2019	Check 18077	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Fieldtrips Inv# WPB-216577	\$582.75	\$0.00	\$9,549.71	10/31/2019
10/23/2019	Check 18077	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY P-Cards Inv# WPB-216723	\$715.04	\$0.00	\$9,549.71	10/31/2019
10/24/2019	Deposit 1367	Football- Varsity 1-2020.00	Entry Gate	\$0.00	\$580.15	\$2,241.15	10/31/2019
10/25/2019	Check 18080	Football- Varsity 1-2020.00	BSN Sports LLC Footballs Inv# 906450938	\$220.38	\$0.00	\$1,293.38	11/30/2019
10/25/2019	Check 18081	Football- Varsity 1-2020.00	Designstogo Banners: Alstate, Carrabas, Macy's and Anthony Coalfire Inv# DSTG25239	\$422.00	\$0.00	\$422.00	10/31/2019
10/25/2019	Check 18083	Football- Varsity 1-2020.00	Cleanwater Academy Cleanwater Academy contract agreement of compensation Inv#	\$1,500.00	\$0.00	\$1,500.00	11/30/2019
10/29/2019	Deposit 1370	Football- Varsity 1-2020.00	Gate Entry	\$0.00	\$4,890.00	\$9,276.25	10/31/2019

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10/31/2019	Check 18085	Football- Varsity 1-2020.00	Deerfield Beach High School 40% of proceeds fro Kickoff classic ve Deerfield hight school Inv#	\$2,288.80	\$0.00	\$2,288.80	11/30/2019
10/31/2019	Check 18089	Football- Varsity 1-2020.00	OLC Solutions Football girdles Inv# 5399	\$272.00	\$0.00	\$272.00	11/30/2019
10/31/2019	Check 18090	Football- Varsity 1-2020.00	Humble Minds Team Visers Inv# 011	\$135.00	\$0.00	\$135.00	11/30/2019
11/04/2019	Deposit 1373	Football- Varsity 1-2020.00	Game Entry	\$0.00	\$2,909.00	\$5,952.00	11/30/2019
11/06/2019	Check 18098	Football- Varsity 1-2020.00	Greater Miami Athletic Conference Official for football game - 7A -15 Regional Quarterfinal Inv#	\$751.28	\$0.00	\$751.28	12/31/2019
11/07/2019	Deposit 1375	Football- Varsity 1-2020.00	gate fee	\$0.00	\$6.00	\$1,845.25	11/30/2019
11/13/2019	Deposit 1378	Football- Varsity 1-2020.00	Gate Entry Fees	\$0.00	\$5,219.00	\$7,550.00	11/30/2019
11/14/2019	Check 18108	Football- Varsity 1-2020.00	Extra Duty Solutions Security for football game Inv# 6812	\$1,031.40	\$0.00	\$1,031.40	11/30/2019
11/15/2019	Deposit 1380	Football- Varsity 1-2020.00	Online Football Tickets	\$0.00	\$12.00	\$1,735.00	11/30/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-219297	\$53.89	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Rafael Angel Inv# WPB-217994	\$78.40	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - George Patrick Inv# WPB-217992	\$68.56	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Shaneice Davis Inv# WPB-217991	\$48.99	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Elysbeth Massenat Inv# WPB-217989	\$53.89	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Marissa Kingham Inv# WPB-217986	\$48.99	\$0.00	\$9,421.24	12/31/2019

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11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Nesbit Inv# WPB-217990	\$78.39	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Anna Bell Inv# WPB-217987	\$78.39	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY P-cards Inv# WPB-498.39	\$58.96	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-217985	\$146.98	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-219300	\$53.89	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Katherine Evans Inv# WPB-219299	\$53.00	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Anna bell Inv# WPB-219306	\$171.48	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Willow Louis Inv#	\$137.18	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv#	\$53.89	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Eunice Simmons Inv# WPB-219302	\$156.78	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Bruce Thomas Inv# WPB-	\$88.19	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Turnell Owens Inv# WPB-217993	\$107.79	\$0.00	\$9,421.24	12/31/2019

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11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Patirck George Inv# WPB-219313	\$68.59	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Shaneice Davis Inv# WPB-219312	\$53.89	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-219311	\$68.59	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-219310	\$53.89	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Elysabeth Massenat Inv# WPB-219309	\$53.89	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Mary Fiaschetti Inv# WPB-219908	\$48.99	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Kerry Leach Inv# WPB-217981	\$48.99	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Katherine Evans Inv# WPB-217982	\$48.99	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Katherine Evans Inv# WPB-217980	\$88.19	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll-Bruce Thomas Inv# WPB-219316	\$107.78	\$0.00	\$9,421.24	12/31/2019

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11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Turnell Owens Inv# WPB-219314	\$195.98	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-219305	\$179.38	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY P-Cards charges for Hotel and Bus Inv# WPB-218583	\$2,098.00	\$0.00	\$9,421.24	12/31/2019
11/20/2019	Check 18126	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - James Maloney Inv# WPB-217984	\$65.17	\$0.00	\$9,421.24	12/31/2019
12/04/2019	Deposit 1385	Football- Varsity 1-2020.00	Playoff Share	\$0.00	\$144.55	\$2,610.05	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-219917	\$107.79	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Game Officials Inv# WPB-219758	\$6,424.00	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY P) - Enterprise Hold Inv# WPB-219797	\$81.55	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - William, Russell Inv# WPB-58.95	\$58.79	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Katherine Evans Inv# WPB-219903	\$68.59	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Maas, Ewa T Inv# WPB-219904	\$68.59	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Smith Ostendorf, Alicia Inv# WPB-219906	\$83.29	\$0.00	\$8,653.23	12/31/2019

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12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Marissa Kingham Inv# WPB-219907	\$58.79	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Marrison Kingham Inv# WPB-88.19	\$97.99	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Anna Bell Inv# WPB-219910	\$83.29	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Briana Mays Inv# WPB-219912	\$58.79	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-219913	\$88.19	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Patrick George Inv# WPB-219915	\$78.39	\$0.00	\$8,653.23	12/31/2019
12/10/2019	Check 18143	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll - Turnell Owens Inv#	\$112.69	\$0.00	\$8,653.23	12/31/2019
12/18/2019	Check 18153	Football- Varsity 1-2020.00	Crown Trophy Awards for students Inv# 16156	\$801.90	\$0.00	\$801.90	12/31/2019
12/19/2019	Check 18166	Football- Varsity 1-2020.00	Delray Beach Marriott First Deposit for 220 students Athletic Banquet Inv#	\$6,977.52	\$0.00	\$6,977.52	12/31/2019
12/20/2019	Check 18168	Football- Varsity 1-2020.00	Extra Duty Solutions police officers at varsity football games Inv# 6505	\$402.00	\$0.00	\$1,490.70	01/31/2020
12/20/2019	Check 18168	Football- Varsity 1-2020.00	Extra Duty Solutions police security at varsity football game Inv# 6676	\$573.00	\$0.00	\$1,490.70	01/31/2020
12/20/2019	Check 18168	Football- Varsity 1-2020.00	Extra Duty Solutions police security at varsity football game Inv# 6850	\$515.70	\$0.00	\$1,490.70	01/31/2020
01/07/2020	Check 18170	Football- Varsity 1-2020.00	Nakeima Hill Dessert for Football Banquet Inv#	\$800.00	\$0.00	\$800.00	01/31/2020

Activity #: 22-0002-J
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.2.21 Pages: 18 of 31
 Rec'd: School Cash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference # 4

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
01/07/2020	Check 18173	Football- Varsity 1-2020.00	Brian Burkard Filming/taping of the football games (season games) Inv# 0001	\$1,500.00	\$0.00	\$1,500.00	01/31/2020
01/08/2020	Deposit 1391	Football- Varsity 1-2020.00	Football Playoff Game Payment	\$0.00	\$1,306.35	\$6,158.35	01/31/2020
01/10/2020	Check 18187	Football- Varsity 1-2020.00	Florida High School Athletic Assn. Inc Violation for playing ineligible students Inv# 135152	\$7,500.00	\$0.00	\$7,500.00	01/31/2020
01/14/2020	Check 18194	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB219916	\$112.69	\$0.00	\$16,963.28	01/31/2020
01/14/2020	Check 18194	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY P-Card Inv# WPB-222197	\$950.00	\$0.00	\$16,963.28	01/31/2020
01/14/2020	Check 18194	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY P-Cards Inv# WPB-222200	\$237.63	\$0.00	\$16,963.28	01/31/2020
01/14/2020	Deposit 1394	Football- Varsity 1-2020.00	Football Game Collection	\$0.00	\$178.64	\$3,404.49	01/31/2020
01/22/2020	Transfer 1496	Football- Varsity 1-2020.00	Fundraiser close out	\$0.00	\$7,293.84	\$7,293.84	
01/27/2020	Check 18211	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-219090-1	\$88.19	\$0.00	\$5,174.37	01/31/2020
01/27/2020	Check 18211	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Payroll Inv# WPB-58.79	\$58.79	\$0.00	\$5,174.37	01/31/2020
02/13/2020	Check 18247	Football- Varsity 1-2020.00	Hudl Hudl sideline Inv#	\$1,200.00	\$0.00	\$1,200.00	02/29/2020
02/17/2020	Check 18250	Football- Varsity 1-2020.00	Henry Schein - Corprate Office Hydration for football team Inv# 68976752	\$450.00	\$0.00	\$450.00	02/29/2020
02/17/2020	Deposit 1413	Football- Varsity 1-2020.00	Team Fees	\$0.00	\$330.00	\$4,361.00	02/29/2020
02/18/2020	Check 18251	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY P-Cards Inv# WPB-223989	\$699.20	\$0.00	\$17,971.23	02/29/2020
02/20/2020	Transfer 1512	Football- Varsity 1-2020.00	Funds deposited in wrong account	\$330.00	\$0.00	\$330.00	
03/18/2020	Deposit 1425	Football- Varsity 1-2020.00	Grant Check	\$0.00	\$100.00	\$1,036.90	05/31/2020
03/31/2020	Check 17968	Football- Varsity 1-2020.00	Void - OLC Solutions Football Girdle Inv# 5366 - Stale dated check - Tax \$0.00	(\$272.00)	\$0.00	(\$272.00)	03/31/2020

Activity #: 22,0002.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.2.21 Pages: 19 of 31
 Rec'd: School Cash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 4

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
04/30/2020	Transfer 1517	Football- Varsity 1-2020.00	Closing out fundraiser	\$0.00	\$963.18	\$963.18	
06/01/2020	Transfer 1535	Football- Varsity 1-2020.00	Close Out Fundraiser	\$0.00	\$135.00	\$135.00	
06/03/2020	Check 18574	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY Enterprise Inv# WPB-227900	\$70.00	\$0.00	\$18,238.48	06/30/2020
06/03/2020	Check 18574	Football- Varsity 1-2020.00	SCHOOL DISTRICT OF PALM BEACH COUNTY P-Cards (Smith-Thomas) Inv# WPB-228925	\$305.24	\$0.00	\$18,238.48	06/30/2020
06/03/2020	Check 18578	Football- Varsity 1-2020.00	FHSAA State Sactioned portion of playoff proceeds Inv# FN2-12597	\$1,304.00	\$0.00	\$1,304.00	06/30/2020
06/03/2020	Check 18579	Football- Varsity 1-2020.00	Blanche Ely High School State Sanctioned portion of playoff proceeds Inv#	\$761.99	\$0.00	\$761.99	06/30/2020
06/05/2020	Deposit 1430	Football- Varsity 1-2020.00	Donation	\$0.00	\$1,000.00	\$1,514.02	06/30/2020
Grand Total:				\$71,260.33	\$72,193.40	Balance:	\$933.07

Activity #: 22.0000.J
 OIG Staff: Y. Valleccillo
 Date Rec'd: 9.2.21 Pages: 20 of 31
 Rec'd: School Cash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 4



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 9-16-19

ACCOUNT NAME(S) <u>Football</u>	ACCOUNT NUMBER(S) <u>1-2020.00</u>	AMOUNT <u>3,219.00</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Collection from football ticket gate</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
100		100 00
50		150 -
20		2,600 -
10		350 -
1		13 -
cash	-	6 00

TOTAL FOR DEPOSIT \$3,219.00 *AD*

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED. *FM*

PRINT REMITTER NAME <u>Andrea Smith-Thomas</u>	SIGNATURE OF REMITTER <i>Andrea Smith-Thomas</i>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <i>AT</i>	OFFICIAL RECEIPT DATE <u>9/16/2019</u>
COMMENTS <u>Missing ticket sales inventory</u>	DEPOSIT FORM # <u>1354-3</u>

Activity #: 22,0002.I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 22 of 31
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 4



THE SCHOOL DISTRICT OF PALM BEACH COUNTY

DATE 9-24-19

Monies Collected Report

ACCOUNT NAME(S) <i>Football</i>	ACCOUNT NUMBER(S) <i>1-2020.00</i>	AMOUNT <i>954.00</i>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <i>Collection from game entry Fish/JV 9-18-19</i>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<i>Coin</i>	<i>-</i>	<i>6.00</i>
<i>1</i>	<i>-</i>	<i>4.00</i>
<i>5</i>	<i>-</i>	<i>5.00</i>
<i>10</i>	<i>-</i>	<i>50.00</i>
<i>20</i>	<i>740</i>	<i>140.00</i>
<i>50</i>	<i>-</i>	<i>50.00</i>
<i>100</i>	<i>-</i>	<i>100.00</i>
<i>2</i>	<i>-</i>	<i>4.00</i>
TOTAL FOR DEPOSIT		<i>954.00</i>

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <i>Andrea Smith Thomas</i>	SIGNATURE OF REMITTER <i>Andrea Smith Thomas</i>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <i>MS</i>	OFFICIAL RECEIPT DATE <i>9/25/19</i>
COMMENTS	DEPOSIT #/OSM # <i>1356 9</i>

PSD 0180 (Rev. 5/9/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22.0002 I
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 24 of 31
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 4



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 10-4-19

ACCOUNT NAME(S) <u>Football Gate</u>	ACCOUNT NUMBER(S) <u>1-2020-00</u>	AMOUNT <u>1,581.00</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Monies collected for game entry</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
Coin	-	1
1	-	20
5	-	40
10	-	200
20	-	880
50	-	50
100	-	360

TOTAL FOR DEPOSIT 1,581.00

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED. AM

PRINT REMITTER NAME <u>Andrea Smith-Thomas</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thomas</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT IDENTIFIED (BOOKKEEPER INITIALS) <u>M/S</u>	OFFICIAL RECEIPT DATE <u>10/7/19</u>
COMMENTS <u>Missing sales Inventory</u>	
DEPOSIT REPORT # <u>1360.5</u>	

PBSO 0180 (Rev. 5/9/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22.0002-J
 OIG Staff: V. Valleclito
 Date Rec'd: 9.3.21 Pages: 26 of 31
 Rec'd: M Stacey
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 4



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 10-28-19

ACCOUNT NAME(S) <u>Football</u>	ACCOUNT NUMBER(S) <u>1-2620.02</u>	AMOUNT <u>9,890.00</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Gate entry fee - football game</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT	
<u>100</u>	<u>—</u>	<u>500</u>	<u>—</u>
<u>50</u>	<u>—</u>	<u>50</u>	<u>—</u>
<u>20</u>	<u>—</u>	<u>4000</u>	<u>—</u>
<u>10</u>	<u>—</u>	<u>280</u>	<u>—</u>
<u>1</u>	<u>—</u>	<u>3</u>	<u>—</u>
<u>Coin</u>	<u>—</u>	<u>7</u>	<u>00</u>

TOTAL FOR DEPOSIT 9,890.00 ^{ADP} _{BM}

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith Thomas</u>	SIGNATURE OF REMITTER <u>Andrea Smith Thomas</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>MB</u>	OFFICIAL RECEIPT DATE <u>10/26/19</u>
COMMENTS <u>MISSING SALES TICKET INVENTORY</u>	DEPOSIT #/FORM # <u>1370/1</u>

PBSD 0180 (Rev. 5/9/2015) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22,0003.J
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: 29 of 31
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 4



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 11-4-19

ACCOUNT NAME(S) <u>Football - Gate, game</u>	ACCOUNT NUMBER(S) <u>1-2020.00</u>	AMOUNT <u>\$2,909.00</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Collection for game entry</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>cash</u>	<u>-</u>	<u>3 -</u>
<u>1</u>	<u>-</u>	<u>1 -</u>
<u>5</u>	<u>-</u>	<u>5 -</u>
<u>10</u>	<u>-</u>	<u>10 -</u>
<u>20</u>	<u>-</u>	<u>2,740 -</u>
<u>50</u>	<u>-</u>	<u>50 -</u>
<u>100</u>	<u>-</u>	<u>100 -</u>

TOTAL FOR DEPOSIT 2,909.00 ^{AS} _{Am}

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

PRINT REMITTER NAME <u>Andrea Smith-Thomas</u>	SIGNATURE OF REMITTER <u>Andrea Smith-Thomas</u>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>TMS</u>	OFFICIAL RECEIPT DATE <u>11/4/19</u>
COMMENTS	DEPOSIT ACCOUNT # <u>1313.9</u>

PSBD 0180 (Rev. 5/1/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 22-0000-J
 OIG Staff: V. Valleclio
 Date Rec'd: 9.3.21 Pages: 30 of 31
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 4



Mary Stacey <mary.stacey@palmbeachschools.org>

Ticket Sales Inventory

12 messages

Mary Stacey <mary.stacey@palmbeachschools.org> **Mon, Aug 20, 2018 at 10:31 AM**
To: Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org>
Cc: Mary Stacey <mary.stacey@palmbeachschools.org>, Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

Good morning Mrs. Smith-Thomas,

Just a reminder - Please submit ticket sales inventory for Admission Tickets and parking to attached to your MCR for auditing purposes.

Thank you

--
Mary Stacey

Treasurer
Atlantic Community High School
2455 W. Atlantic Avenue
Delray Beach, FL 33445
Office: 561. 266-0958 PX 20958

"It's hard to **Soar Like An Eagle** if you are surrounded by turkeys. Keep good company."

Mary Stacey <mary.stacey@palmbeachschools.org> **Tue, Aug 21, 2018 at 10:39 AM**
To: Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org>
Cc: Mary Stacey <mary.stacey@palmbeachschools.org>

Mrs. Smith-Thomas,

Please respond to e-mail. Documentation is needed to avoid audit findings.

Thank you
[Quoted text hidden]

Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org> **Tue, Aug 21, 2018 at 10:42 AM**
To: Mary Stacey <mary.stacey@palmbeachschools.org>

Sorry for delay. I will get that report to you
[Quoted text hidden]

--
Ms. Andrea Smith-Thomas
Athletics and Activities Director
Atlantic Community High School
PX 21507 or (561)243-1507

Activity #: 22.0002.J
OIG Staff: V. Vallecillo
Date Rec'd: 9-3-21 Pages: 1
Rec'd: M. Stacey
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference # 5



Mary Stacey <mary.stacey@palmbeachschools.org>
To: Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org>
Cc: Mary Stacey <mary.stacey@palmbeachschools.org>, Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

Tue, Aug 21, 2018 at 10:48 AM

Thank you for your response

[Quoted text hidden]

Mary Stacey <mary.stacey@palmbeachschools.org>
To: Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org>
Cc: Mary Stacey <mary.stacey@palmbeachschools.org>, Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

Fri, Sep 14, 2018 at 7:58 AM

Good morning Smith-Thomas,

Just a friendly reminder again. Please submit a copy of your Ticket sales Inventory to attach to all of your MCR for auditing purposes.

Thank you

[Quoted text hidden]

Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org>
To: Mary Stacey <mary.stacey@palmbeachschools.org>
Cc: Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

Fri, Sep 14, 2018 at 8:52 AM

Will do, thanks!

[Quoted text hidden]

Mary Stacey <mary.stacey@palmbeachschools.org>
To: Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org>
Cc: Mary Stacey <mary.stacey@palmbeachschools.org>, Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

Wed, Sep 19, 2018 at 11:27 AM

Good morning Smith-Thomas,

I appreciate your response (will do) to my e-mails regarding my request for missing ticket sales inventories. Please submit all missing Ticket Sales Inventories.

Handwritten notes and stamps:
CIC Staff: V. Vallecillo
Date Rec'd: 9.3.21 Pages: 1
Rec'd: M. Stacey
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 6+7



Mary Stacey <mary.stacey@palmbeachschools.org>

Missing Documentation

2 messages

Mary Stacey <mary.stacey@palmbeachschools.org>

Fri, Feb 22, 2019 at 10:35 AM

To: Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org>

Cc: Mary Stacey <mary.stacey@palmbeachschools.org>, Tara Dellgrotti <tara.dellgrotti@palmbeachschools.org>

Good morning Mrs. Smith-Thomas

Per our conversations and reminders, Please I need the following information completed by next week. I know that you are very busy assisting others along with your own duties. According to District policy ticket sales inventories are required to be attached to all MCR admissions to school functions over \$1000.00 and fundraisers should be closed in a timely manner. These are major finding and could result in additional audit reviews.

When Are Tickets Required?

- At elementary schools, if admission fees to a school event are expected to exceed \$500, the school must sell tickets
- At secondary schools, if admission fees to a school event are expected to exceed \$1,000, the school must sell tickets
- Schools cannot skirt this requirement by referring to the admission as a donation; in all cases, if the admission fees for a school event are expected to exceed \$500 (elementary) or \$1,000 (secondary), the school is required to use tickets for that event
- This requirement also applies when parking fees are collected at extra-curricular activities

Top-performing urban school district in Florida



Concerning Closing Fundraisers

When it's time to close a fundraiser....

Activity #: 22-0002-J
 OIG Staff: V. Vallecillo
 Date Rec'd: 9.3.21 Pages: _____
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 8

Fundraising Application/Recap (PBSD 0153)
Example - Candy Sale

- The total of the deposits \$784.00 is entered should match the General Ledger and the Sales Item Inventory Report
- The general ledger showed several checks to reimburse Ms. Smith for the candy bars, those payments totaled \$488.12 and that figure is on line #2
- There were no other expenses, so line #3 is zero
- The profits were calculated (Sales - Cost of Sales) to be \$295.88 on line #4
- The actual profits exceeded the estimated profits by \$113.88 which is shown on line#5
- The extra profit was explained on line #6
- Ms. Smith submitted the completed Sales Item Inventory and Fundraising Application/Recap forms and the transfer request to the treasurer, allowing the fundraiser to be closed

27

Thank you for your assistance in advance.

Mary Stacey

Treasurer

Atlantic Community High School

2455 W. Atlantic Avenue

Delray Beach, FL 33445

Office: 561. 266-0958 PX 20958

"It's hard to **Soar Like An Eagle** if you are surrounded by turkeys. Keep good company."

Mary Stacey <mary.stacey@palmbeachschools.org>

Tue, Apr 2, 2019 at 7:41 AM

To: Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org>

Cc: Mary Stacey <mary.stacey@palmbeachschools.org>, Tara Dellegrotti <tara.dellegrotti@palmbeachschools.org>

Good morning Mrs. Smith-Thomas,

Good morning Mrs. Smith-Thomas,

Final Request: Please complete and turn in past due reports and fundraisers as soon as possible. We don't know if or when the District may stop by and ask to review these documents, therefore we would like to have all our paperwork to be in order. All ticket reports should have been turned in weekly and fundraisers closeouts should have been completed by January.

Thank you in advance for your assistance.

[Quoted text hidden]

Activity #: 2210000 J
 OIG Staff: V. Valleccillo
 Date Rec'd: 9.3.21 Pages: _____
 Rec'd: M. Stacey
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 9

Enrollment by Employee

Last Name	First Name	ID	Course	Course Code	Status	Enrolled Date	Completion DT	CEU
Smith-Thomas	Andrea	1026099	Internal Accounts: Ticket Sales for Teacher/Sponsors (FY18)	TICKETSALES18	Completed	1/18/2018	1/18/2018	0.00
Smith-Thomas	Andrea	1026099	Internal Accounts: Ticket Sales for Teacher/Sponsors (FY19)	TICKETSALES19	Completed	7/31/2018	7/31/2018	0.00
Smith-Thomas	Andrea	1026099	Internal Accounts: Ticket Sales for Teacher/Sponsors (FY20)	TICKETSALES20	Completed	7/11/2019	7/16/2019	0.00
Smith-Thomas	Andrea	1026099	Internal Accounts: Ticket Sales for Teacher/Sponsors (FY21)	TICKETSALES21	Completed	7/16/2020	7/17/2020	0.00
Smith-Thomas	Andrea	1026099	Internal Accounts: Ticket Sales for Teacher/Sponsors (FY21)	TICKETSALES21	Completed	7/16/2020	7/17/2020	0.00

Activity #: 22-0002-J
 OIG Staff: V. Valletta
 Date Rec'd: 7.21.21 Pages: 1
 Rec'd: PeopleSoft
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 10

Employee Check Earnings 170

Name	Pay Period End	Check Nbr	Earns End	Earns Begin	Reg Salary	Reg Earnings	Earn Code	Oth Hrs	Oth Earns	ID	Dept	Tot Gross	Total Taxes	Total Ded.	Net Pay	Check Dt
Thomas II, Bruce Anthony	9/27/2019	3444044	9/13/2019	9/13/2019	0.00	0.00	GAM	0.00	75.00	1141388	0862	1053.64	76.79	81.61	895.24	10/4/2019
Thomas II, Bruce Anthony	10/25/2019	8116908	10/3/2019	10/3/2019	0.00	0.00	GAM	0.00	67.50	1141388	0862	1101.88	80.46	132.56	888.86	11/1/2019
Thomas II, Bruce Anthony	11/8/2019	8143105	11/1/2019	11/1/2019	0.00	0.00	GAM	0.00	67.50	1141388	0862	1101.88	80.47	83.06	938.35	11/15/2019
Thomas II, Bruce Anthony	11/22/2019	8170565	11/8/2019	11/8/2019	0.00	0.00	GAM	0.00	82.50	1141388	0862	1116.88	85.45	33.51	997.92	11/29/2019
Thomas II, Bruce Anthony	11/20/2020	8803285	10/28/2020	10/28/2020	0.00	0.00	GAM	0.00	30.00	1141388	0862	1095.42	139.43	82.86	873.13	11/27/2020
Thomas II, Bruce Anthony	12/4/2020	8826889	11/21/2020	11/21/2020	0.00	0.00	GAM	0.00	45.00	1141388	0862	1162.92	158.71	84.89	919.32	12/11/2020
Thomas II, Bruce Anthony	12/4/2020	8826889	12/4/2020	12/4/2020	0.00	0.00	GAM	0.00	52.50	1141388	0862	1162.92	158.71	84.89	919.32	12/11/2020
Thomas II, Bruce Anthony	12/18/2020	8851354	12/4/2020	12/4/2020	0.00	0.00	GAM	0.00	-52.50	1141388	0862	1140.42	152.28	84.21	903.93	12/24/2020
Thomas II, Bruce Anthony	12/18/2020	8851354	12/4/2020	12/4/2020	0.00	0.00	GAM	0.00	60.00	1141388	0862	1140.42	152.28	84.21	903.93	12/24/2020
Thomas II, Bruce Anthony	12/18/2020	8851354	12/11/2020	12/11/2020	0.00	0.00	GAM	0.00	67.50	1141388	0862	1140.42	152.28	84.21	903.93	12/24/2020

Activity #: 22.0000.J
 OIG Staff: V.Valleclio
 Date Rec'd: 12-13-21 Pages: 1
 Rec'd: PeopleSoft
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 11

THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Miscellaneous Employee Payment

DATE: 9/23/19
 SCHOOL/DEPARTMENT NAME: ATLANTIC COMMUNITY HIGH SCHOOL
 DATE PERIOD: 09-01-22
 PAGES: 0862-1 of 8

EMPLOYEE NAME and EMPLOYEE ID NUMBER DATE From - To TOTAL HOURS RATE OT RATE TOTAL PAYMENT (NO OT) TOTAL OVERTIME PAYMENT REASON PAYROLL COMBO CODE

EMPLOYEE NAME and EMPLOYEE ID NUMBER	DATE From - To	TOTAL HOURS	RATE	OT RATE	TOTAL PAYMENT (NO OT)	TOTAL OVERTIME PAYMENT	REASON	PAYROLL COMBO CODE
MAAS, EWA 1043536	9/13/19 TO 9/13/19	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME
EVANS, KATHERINE 1026121	9/13/19 TO 9/13/19	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME
LOUIS, WILLOW 1067718	9/13/19 TO 9/13/19	4.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 60.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME
MAYS, BRIANA 1100781	9/13/19 TO 9/13/19	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME
OWENS, TURNELL 1124994	9/13/19 TO 9/13/19	4.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 60.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME
KITCHENS, CALLIE 1127838	9/13/19 TO 9/13/19	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME
KINGHAM, MARISSA 1067644	9/13/19 TO 9/13/19	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME
THOMAS, BRUCE 1141388	9/13/19 TO 9/13/19	5.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 75.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME
BELL, ANNA 1085909	9/13/19 TO 9/13/19	5.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 75.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME
MARTINEZ, MARIO 1075488	9/13/19 TO 9/13/19	5.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 75.00	\$ 0.00	Check if this is for teacher stipend	0862-1AEVENT FOOTBALL GAME

Activity #: 22-0002-J
 OIG Staff: V.VALLELLI
 Ref'd: Yes
 Exhibit/Reference #
 PAYROLL COMBO CODE 12
 RECEIVED ACCOUNTING SERVICES 2019 SEP 25 AM 8:00

REQUESTOR (original signature in blue ink only) Ame Bell DATE 9/25/19
 ORIGINAL - Payroll COPY - School/Department

PBSD 1767 (REV. 10/30/2006) ORIGINAL - Payroll COPY - School/Department DATE 9-25-19

THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Miscellaneous Employee Payment

DATE 10/10/19
SCHOOL/DEPARTMENT NAME ATLANTIC COMMUNITY HIGH SCHOOL
SCH/DEPT. # 0862
Activity #: 82 0002 I
Original Staff: V. Valicelli
Date Rec'd: 10/10/19
Page: 2 of 2
Revised: No
Redacted: No
Exhibit/Reference #

EMPLOYEE NAME and EMPLOYEE ID NUMBER	DATE From - TO	TOTAL # HOURS	RATE	OT RATE	TOTAL PAYMENT (NO OT)	TOTAL OVERTIME PAYMENT	REASON	COMBO CODE
DAVIS, SHANEICE 1112122	FROM 10/3/19 TO 10/3/19	2.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 37.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME
EVANS, KATHY 1026121	FROM 10/3/19 TO 10/3/19	2.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 37.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME
WILLIAMS, RUSSELL 1029881	FROM 10/3/19 TO 10/3/19	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME
DELUCA, NICHOLAS 1001935	FROM 10/3/19 TO 10/3/19	2.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 37.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME
SIMMONS, EUNICE 1056116	FROM 10/3/19 TO 10/3/19	4.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 60.00	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME
GEORGE, PATRICK 1122414	FROM 10/3/19 TO 10/3/19	3.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 52.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME
NESBITT, QUENTIN 1099693	FROM 10/3/19 TO 10/3/19	4.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 60.00	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME
THOMAS, BRUCE 1141388	FROM 10/3/19 TO 10/3/19	4.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 67.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME
MASSENAT, ELYSABETH 1099504	FROM 10/3/19 TO 10/3/19	2.75	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 41.25	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME
OWENS, TURNELL 1124994	FROM 10/3/19 TO 10/3/19	5.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 82.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT FOOTBALL GAME

Requestor (original signature in blue ink only) *Anna Bell* DATE 10/10/19
 PRINCIPAL/DEPARTMENT HEAD (original signature in blue ink only) *Jana K...* DATE 10/10/19
 PBSD 1767 (REV. 10/30/2006) ORIGINAL - Payroll COPY - School/Department

Activity #: 82 0002 I
 Original Staff: V. Valicelli
 Date Rec'd: 10/10/19
 Page: 2 of 2
 Revised: No
 Redacted: No
 Exhibit/Reference #

SS 11/29/19 JL

OF PALM BEACH COUNTY
Employee Payment

DATE 11/12/2019	SCHOOL/DEPARTMENT NAME ATLANTIC COMMUNITY HIGH SCHOOL	SCH/DEPT. # 0862
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DATE From - To	TOTAL # HOURS	RATE	OT RATE	TOTAL PAYMENT (NO OT)	TOTAL OVERTIME PAYMENT	REASON	PAYROLL COMBO CODE
11/8/19	3.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 52.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (FOOTBALL GAME)
11/8/19							
11/8/19	3.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 52.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (FOOTBALL GAME)
11/8/19							
11/8/19	4.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 67.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (FOOTBALL GAME)
11/8/19							
11/8/19	5.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 75.00	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (SGA/JV GAME)
11/8/19							
11/8/19	4.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 60.00	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (FOOTBALL GAME)
11/8/19							
11/8/19	5.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 82.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (FOOTBALL GAME)
11/8/19							
11/8/19	5.75	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 86.25	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (FOOTBALL GAME)
11/8/19							
11/8/19	4.25	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 63.75	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (FOOTBALL GAME)
11/8/19							
11/8/19	4.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 67.50	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (FOOTBALL GAME)
11/8/19							
11/8/19	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	<input type="checkbox"/> Check if this is for teacher stipend	0862-IAEVENT (FOOTBALL GAME)
11/8/19							

21502 11-12-19
 PX DATE
 PRINCIPAL/DEPARTMENT HEAD (original signature in blue ink only) PX 11/12/19
 ORIGINAL - Payroll COPY - School/Department

Activity #: 22-0002-J
 OIG Staff: Y. Valleclio
 Date Rec'd: 2.4.22 Pages: 4 of 8
 Rec'd: Payroll Dept
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 12

Girls Volleyball



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Miscellaneous Employee Payment

DATE: 11/16/2020
 SCHOOL/DEPARTMENT NAME: ATLANTIC COMMUNITY HIGH SCHOOL
 SCH/DEPT. #: 0862

EMPLOYEE NAME and EMPLOYEE ID NUMBER: Thomas, Bruce # 1141388
 DATE: From - To: 10/28/20 TO 10/28/20
 TOTAL # HOURS: 2.00
 RATE: \$ 15.00
 OT RATE:
 TOTAL PAYMENT (NO OT): \$ 30.00
 TOTAL OVERTIME PAYMENT: \$ 0.00

REASON: work Girl's Volleyball game
 Check if this is for teacher stipend

FROM	TO	HOURS	RATE	OT RATE	TOTAL PAYMENT (NO OT)	TOTAL OVERTIME PAYMENT	REASON	Check if this is for teacher stipend
10/28/20	10/28/20	2.00	\$ 15.00		\$ 30.00	\$ 0.00	work Girl's Volleyball game	<input type="checkbox"/>
FROM	TO			<input type="checkbox"/> Check if Overtime Earned				<input type="checkbox"/> Check if this is for teacher stipend
FROM	TO			<input type="checkbox"/> Check if Overtime Earned				<input type="checkbox"/> Check if this is for teacher stipend
FROM	TO			<input type="checkbox"/> Check if Overtime Earned				<input type="checkbox"/> Check if this is for teacher stipend
FROM	TO			<input type="checkbox"/> Check if Overtime Earned				<input type="checkbox"/> Check if this is for teacher stipend
FROM	TO			<input type="checkbox"/> Check if Overtime Earned				<input type="checkbox"/> Check if this is for teacher stipend
FROM	TO			<input type="checkbox"/> Check if Overtime Earned				<input type="checkbox"/> Check if this is for teacher stipend
FROM	TO			<input type="checkbox"/> Check if Overtime Earned				<input type="checkbox"/> Check if this is for teacher stipend
FROM	TO			<input type="checkbox"/> Check if Overtime Earned				<input type="checkbox"/> Check if this is for teacher stipend

RECEIVED
 ACCOUNTING SERVICES
 2020 NOV 19 AM 11:48

REQUESTOR (original signature in blue ink only): Anna Bell 561 243-1502 DATE: 11-16-20
 ORIGINAL - Payroll COPY - School/Department: Tara DeLlegrotti - campo
 PRINCIPAL/DEPARTMENT HEAD (original signature in blue ink only): Tara DeLlegrotti 561 243-1502 DATE: 11/16/20

DATE REC'D: 2-4-20
 REC'D: David M. ...
 PAYROLL COMBO CODE: 9042-PR11021-5150-000
 EXHIBIT/Reference #



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Miscellaneous Employee Payment

DATE
12/2/2020

SCHOOL/DEPARTMENT NAME
ATLANTIC COMMUNITY HIGH SCHOOL

SCH/DEPT. #
0862

Pa 12/11/20

EMPLOYEE NAME and EMPLOYEE ID NUMBER	DATE From - To	TOTAL HOURS	RATE	OT RATE	TOTAL PAYMENT (NO OT)	TOTAL OVERTIME PAYMENT	REASON	PAYROLL COMBO CODE
George, Patrick 1122414	FROM 11/21/20 TO 11/21/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked Football game	9042-PRT1021-5150-000
Thomas, Bruce 1141388	FROM 11/21/20 TO 11/21/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked Football game	9042-PRT1021-5150-000
Owens, Turrell 1124994	FROM 11/21/20 TO 11/21/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked Football game	9042-PRT1021-5150-000
Martinez, Mario 1075488	FROM 11/21/20 TO 11/21/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked Football game	9042-PRT1021-5150-000
Delucia, Nicholas 1001935	FROM 11/21/20 TO 11/21/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked Football game	9042-PRT1021-5150-000
	FROM TO			<input type="checkbox"/> Check if Overtime Earned			Check if this is for teacher stipend	
	FROM TO			<input type="checkbox"/> Check if Overtime Earned			Check if this is for teacher stipend	
	FROM TO			<input type="checkbox"/> Check if Overtime Earned			Check if this is for teacher stipend	
	FROM TO			<input type="checkbox"/> Check if Overtime Earned			Check if this is for teacher stipend	

OIG Staff: V. VALLECILIS
Date Rec'd: 2.4.22 Pages: 6 of 8
Redacted: Yes X No N/A Req'd TBD
Exhibit/Reference #: 12

REQUESTOR (original signature in blue ink only) Anne Bell 561 243-1502 Phone 12/2/20 DATE

PRINCIPAL/DEPARTMENT HEAD (original signature in blue ink only) Tara Dellegratti - Ocampo 561 243-1502 Phone 12/2/20 DATE

PBSD 1767 (REV. 10/30/2006) ORIGINAL - Payroll COPY - School/Department

FOOTBALL



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Miscellaneous Employee Payment

FOOTBALL

12/10

DATE 12/7/2020	SCHOOL/DEPARTMENT NAME ATLANTIC COMMUNITY HIGH SCHOOL	SCH/DEPT. # 0862
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EMPLOYEE NAME and EMPLOYEE ID NUMBER	DATE From - To	TOTAL # HOURS	RATE	OT RATE	TOTAL PAYMENT (NO OT)	TOTAL OVERTIME PAYMENT	REASON	PAYROLL COMBO CODE
SIMMONS, EUNICE 1056116	FROM 12/4/20 TO 12/4/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
EVANS, KATHY 1026121	FROM 12/4/20 TO 12/4/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
OWENS, TURNELL 1124994	FROM 12/4/20 TO 12/4/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
GEORGE, PATRICK 1122414	FROM 12/4/20 TO 12/4/20	3.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 52.50	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
MARTINEZ, MARIO 1075488	FROM 12/4/20 TO 12/4/20	3.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 52.50	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
THOMAS, BRUCE 1141388	FROM 12/4/20 TO 12/4/20	4.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 60.00	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
	FROM TO			<input type="checkbox"/> Check if Overtime Earned			Activity # OIG Staff Check if this is for teacher stipend	22-0003-1 V Valleclio 2-4-22 Pages: 7 of 8
	FROM TO			<input type="checkbox"/> Check if Overtime Earned			Rec'd: Redacted Reference #	Payroll Dept Yes No N/A Req'd TBD 12
	FROM TO			<input type="checkbox"/> Check if Overtime Earned			Check if this is for teacher stipend	

Requestor (original signature in blue ink only) Mrs Bell 561 243-1502 12-7-20
 Phone DATE
 ORIGINAL - Payroll COPY - School/Department
 PRINCIPAL/DEPARTMENT HEAD (original signature in blue ink only) Tara DeLegnatti - Campo 561 243-1502 12-7-20
 Phone DATE





THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Miscellaneous Employee Payment

DATE: 12/14/2020
SCHOOL/DEPARTMENT NAME: ATLANTIC COMMUNITY HIGH SCHOOL
SCH/DEPT. #: 0862

See 12/17/20
FOOTBALL

EMPLOYEE NAME and EMPLOYEE ID NUMBER	DATE From - To	TOTAL # HOURS	RATE	OT RATE	TOTAL PAYMENT (NO OT)	TOTAL OVERTIME PAYMENT	REASON	PAYROLL COMBO CODE
SIMMONS, EUNICE 1056116	FROM 12/11/20 TO 12/11/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
EVANS, KATHY 1026121	FROM 12/11/20 TO 12/11/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
GEORGE, PATRICK 1122414	FROM 12/11/20 TO 12/11/20	4.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 60.00	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
MARTINEZ, MARIO 1075488	FROM 12/11/20 TO 12/11/20	4.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 60.00	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
THOMAS, BRUCE 1141388	FROM 12/11/20 TO 12/11/20	4.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 67.50	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
LEACH, KERRY 1010335	FROM 12/11/20 TO 12/11/20	3.00	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 45.00	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000
WELLOW, LOUIS 1067718	FROM 12/11/20 TO 12/11/20	3.50	\$ 15.00	<input type="checkbox"/> Check if Overtime Earned	\$ 52.50	\$ 0.00	worked football game <input type="checkbox"/> Check if this is for teacher stipend	9042-PRT1021-5150-000

Activity #: 22-0002-1
Date Rec'd: 24-22
Rec'd: Payroll Dept
No X N/A
Exhibit/Reference #: 12
Req'd
RECEIVED
ACCOUNTING SERVICES
DEC 17 PM 1:51
RD

REQUESTOR (original signature in blue ink only) Anna Bell 561 243-1502 12-14-20
PRINCIPAL/DEPARTMENT HEAD (original signature in blue ink only) Tara Dellegrotti-Ocampo 561 243-1502 12/14/20
PBSB 1767 (REV. 10/30/2006) ORIGINAL - Payroll COPY - School/Department

KCT



Anna Bell <anna.bell@palmbeachschools.org>

Extra Pay

1 message

Andrea Smith-Thomas <andrea.smiththomas@palmbeachschools.org>
To: Anna Bell <anna.bell@palmbeachschools.org>

Tue, Nov 10, 2020 at 2:32 PM

**Please pay
Bruce Thomas #1141388
2 hours
October 28th, 2020
For working entry of Girls Volleyball Game.**

Thanks

--
*Ms. Andrea Smith-Thomas
Athletics and Activities Director
Atlantic Community High School
PX 21507 or (561)243-1507*



Activity #: 22-0002-J
OIG Staff: V. Vallecillo
Date Rec'd: 2-28-22 Pages: 1
Rec'd: A. Bell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 13

Seasonals st 99

Year	Dept	ID	Name	Earn Code	Descr	Pay Freq	Amount Due	Process Date
2021	0862	1090448	Wimbley, Keenan Ottus	FB6	FOOTBALL JV COA (2/9 FIN) HS	P	731.50	5/10/2021
2021	0862	1090448	Wimbley, Keenan Ottus	TK1	TRACK HEAD COACH BOYS HIGH	P	3611.00	5/10/2021
2021	0862	1090448	Wimbley, Keenan Ottus	TK5	TRACK ASST COACH GIRLS HIGH	P	2124.00	5/10/2021

Activity #: 22-0002-I
OIG Staff: V. Vallecillo
Date Rec'd: 2-20-22 Pages: 1
Rec'd: PeopleSoft
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 14

Seasonals sl	Year	Dept	ID	Name	Earn Code	Descr	Pay Freq	Descr	Amount Due	Process Date
	2019	0862	1026099	Smith-Thomas,Andrea J	FS4	FEMALE SPORTS COA VAR HS WIN	I	BOYS WEIGHTLIFTING	1417.00	3/5/2019
	2019	0862	1026099	Smith-Thomas,Andrea J	FSS	FEMALE SPORTS COACH JV HS WIN	I	GIRLS LACROSSE	603.00	3/5/2019
	2019	0862	1026099	Smith-Thomas,Andrea J	TK4	TRACK HEAD COACH GIRLS HIGH	P		3439.00	5/14/2019

Activity #: 22.0002.I
 OIG Staff: V Vallecillo
 Date Rec'd: 2.20.22 Pages: 1 of 2
 Rec'd: pepsoft
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 15

Seasonals st	Year	Dept	ID	Name	Earn Code	Descr	Pay Freq	Descr	Amount Due	Process Date
	2020	0862	1026099	Smith-Thomas, Andrea J	FS4	FEMALE SPORTS COA VAR HS WIN	I	BOYS WEIGHTLIFTING	1487.00	3/16/2020
	2020	0862	1026099	Smith-Thomas, Andrea J	FSS	FEMALE SPORTS COACH JV HS WIN	I	GIRLS LACROSSE	1102.80	3/16/2020
	2020	0862	1026099	Smith-Thomas, Andrea J	TK4	TRACK HEAD COACH GIRLS HIGH	P		3611.00	5/11/2020

Activity #: 22.0000.E
 OIG Staff: V. Vallecillo
 Date Rec'd: 2.20.22 Pages: 2 of 2
 Rec'd: Peoplesoft
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 15

Seasonals sq 119

Year	Dept	ID	Name	Earn Code	Descr	Pay Freq	Descr	Amount Due	Process Date
2019	0862	1018395	Bromell, Lacca W	BW1	BOYS WEIGHTLIFT COACH-SP-HS	P		2022.00	5/14/2019
2019	0862	1073775	Rowe, Andrae Antonio	FS4	FEMALE SPORTS COA VAR HS WIN	I	BOYS WEIGHTLIFTING	2022.00	3/5/2019
2019	0862	1117508	Muzii, Alex Montgomery	FSS	FEMALE SPORTS COACH JV HS WIN	I	GIRLS LACROSSE	1011.00	4/15/2019
2019	0862	1134360	May, Nicole Marie	FSS	FEMALE SPORTS COACH JV HS WIN	I	GIRLS LACROSSE	1011.00	5/14/2019

Activity #: 22-0002-J
 OIG Staff: V. Vallecillo
 Date Rec'd: 2-20-22 Pages: 1 of 2
 Rec'd: PeopleSoft
 Redacted: Yes X No N/A Req'd TBD
 Exhibit/Reference #: 16

Seasonals	108							
Year	Dept	ID	Name	Earn Code	Descr	Pay Freq	Amount Due	Process Date
2020	0862	1018395	Bromell, Lacca W	BW1	BOYS WEIGHTLIFT COACH-SP-HS	P	2124.00	5/11/2020
2020	0862	1142873	Los, Nicholas Gunnar	LC2	Lacrosse HeadCoach HS Girls	P	3611.00	5/11/2020

Activity #: 22.0002.1
 OIG Staff: V. Vallecillo
 Date Rec'd: 2.20.22 Pages: 2 of 2
 Rec'd: Peoplesoft
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 16

In Re: OIG Case No.: 22-0002-1

Case #: 22-0002-I Date Rcv'd: 5-10-23
Received From: M. Wilensky
Description: Response to Draft
Report 22-0002-I
Exhibit #: 17
Redactions: Yes _____ No X

RESPONSE TO THE OFFICE OF THE INSPECTOR GENERAL
DRAFT REPORT SUBMITTED ON BEHALF OF ANDREA SMITH-THOMAS

INTRODUCTION

On or about March 10, 2023, a 45 page single spaced Draft Report authored by the Office of the Inspector General (OIG) of the Palm Beach County School District was transmitted to Andrea Smith-Thomas. The Draft Report was investigated and prepared over an eight month period, with full access to District Records and personnel. It was then withheld from Ms. Smith-Thomas for an additional 12 months while, according to the Draft Report itself, the OIG was coordinating with the School Police, and delaying notification to Ms. Smith-Thomas while waiting for the State Attorney to file criminal charges against her. Only then, assured that she would not be able to do so in light of the Fifth and Sixth Amendment protections of the United States Constitution and the privacy protections of the Florida Constitution, the OIG provided Ms. Smith-Thomas with an illusory "opportunity" to speak with them. Even then, the OIG continued to withhold their investigative results. The Draft Report takes pains to point out, repeatedly and without explanation of the above recited facts, that Ms. Smith-Thomas did not provide the OIG with a statement. The attempt to imply guilty knowledge from that fact is coupled with recitations from various witnesses that there is no evidence that Ms. Smith-Thomas misappropriated funds. That technique manages to accuse Ms. Smith-Thomas of wrongdoing neither alleged nor supported by fact.

Ms. Smith-Thomas was given 20 days to respond to the Draft Report.¹ Because of the limited time frame provided to review and respond to the Draft Report. Ms. Smith-Thomas was deprived of the opportunity to secure documents supporting this response

¹Due to a communication error not in any way attributable to the OIG, Ms. Smith-Thomas was unable to retain counsel until the nineteenth day after being provided with the Draft Report. When it was requested, the OIG provided an additional nineteen days for response.

and of a meaningful opportunity to confront the allegations contained in it. Unlike the unfettered access to all pertinent documentation and information enjoyed by the OIG during its eight month foray into the predominantly unsubstantiated allegations of the anonymous email, Ms. Smith-Thomas' access to records and data was limited to that which could be accessed through Public Records Requests. In fact, no such information could be reviewed, as the School District has delayed providing even a single document in response to that request as of the date of this writing. Additionally, the OIG was readily provided access to employees, and identification and contact information for former employees from District records denied to Ms. Smith-Thomas. Relevant witnesses refused to provide requested information, claiming concern that to do so would put them at odds with the School District. Despite those limitations, the following response to the OIG Draft Report is submitted.

USE OF THE DRAFT REPORT IS CONTRARY TO THE
COLLECTIVE BARGAINING AGREEMENT AND FLORIDA
STATUTE AND ITS CONSIDERATION AND SUBMISSION AS
TO MS. SMITH-THOMAS IS TIME BARRED

On or about March 10, 2023, Andrea Smith-Thomas was presented with a Draft Report from the Office of the Inspector General. The Draft Report claims that the Audit Division of the Inspector General had received "an anonymous complaint" concerning allegations concerning Ms. Smith-Thomas on July 19, 2021. Review of the content of the Draft Report establishes that the situation from which the allegations stem were known to school district officials since at least that date. The comments or responses set forth herein concern Andrea Smith-Thomas individually, and do not seek to address the interests of Atlantic Community High School.

In pertinent part, the Collective Bargaining Agreement, at Article II, Section B. 1., states:

No item except standard forms of the personnel and business offices shall be placed in the employee's personnel file in the central office unless the employee receives a copy of the

document. All such documents placed in the employee's file shall be identifiable as to source and a date when the document was received by the filing office. *No such materials may be placed in an employee's personnel file unless they have been reduced to writing within forty-five (45) days, exclusive of the summer vacation period, of the District's administration becoming aware of the facts reflected in the materials. No item can be used against or to the detriment of an employee unless it is a part of his/her personnel file.* Id. (all emphasis supplied)

In addition to the dictates of the Collective Bargaining Agreement, §1012.31 Florida Statutes (2019), in pertinent part, states:

1012.31 Personnel files.—Public school system employee personnel files shall be maintained according to the following provisions:

(1)(a) Except for materials pertaining to work performance or such other matters that may be cause for discipline, suspension, or dismissal under laws of this state, no derogatory materials relating to an employee's conduct, service, character, or personality shall be placed in the personnel file of such employee.

* * *

(2) (a) Materials relating to work performance, discipline, suspension, or dismissal must be reduced to writing and signed by a person competent to know the facts or make the judgment...

(b)1. No such materials may be placed in a personnel file unless they have been reduced to writing within 45 days, exclusive of the summer vacation period, of the school system administration becoming aware of the facts reflected in the materials.

* * *

(4) The term "personnel file," as used in this section, means all records, information, data, or materials maintained by a public school system, in any form or retrieval system whatsoever, with respect to any of its employees, which is uniquely applicable to that employee whether maintained in one or more locations. Id.

Quite simply and succinctly, this investigation and any record of it is time barred, both by contract and by statute. Clearly there is no mathematics that avoids the conclusion that more than 45 days (be they calendar or work days) have passed since the school system administration became aware of the facts reflected in the materials contained in the Draft Report. Nothing concerning it may be used against or to the detriment of Ms, Smith-Thomas. Neither the Draft Report nor any record of it can be placed in her personnel file. That personnel file (in summary) is defined by statute as all information, in any form, in any

place, which relates to or identifies Ms. Smith-Thomas. Any claim that the Inspector General is not seeking to use the Draft Report in this matter to the detriment of Palm Beach County Schools employee Andrea Smith-Thomas is frivolous and totally devoid of merit. Clearly, the statement that this matter will be referred to the Director of Professional Standards is contrary to the Collective Bargaining Agreement and Florida law.

This is a matter pertaining to work performance or such other matters that may otherwise be cause for discipline, suspension, or dismissal under laws of this state. Accordingly, no derogatory materials relating to Ms. Smith-Thomas may at this time be placed in her personnel file. That would include all records, information, data, or materials of the Inspector General or its staff, as those are maintained by a public school system, in any form or retrieval system whatsoever, with respect to Ms. Smith-Thomas, as it is uniquely applicable to her wherever maintained. Of course, that would include the files and the publications (online and otherwise) of the Inspector General. There may be an institutional reason consistent with its stated purpose that the Inspector general has for disseminating and publishing its findings. However, that purpose and function can be addressed without revealing the identity of Ms. Smith-Thomas. Indeed, the Palm Beach County schools often redact otherwise public documents to comply with various statutes and rules designed to insure confidentiality. Other than to use it for her personal detriment in direct contravention of the Collective Bargaining Agreement and the statute, there is no reason that Ms. Smith-Thomas need be identified by name or other identifiable information. The deficiencies in compliance with policy and procedure asserted in the report can be publicly reported without such violation. The School District and the Inspector General are bound by the Collective Bargaining Agreement and Florida law.

II ALLEGATIONS

Notwithstanding the fact that the investigation and any record of it is time barred and may not be submitted in any fashion identifiable to Ms. Smith-Thomas nor used in any way to her detriment, the following comments, and responses to its allegations are submitted.

Although the innuendo and implied accusations contained in those allegations are in fact detrimental to her, the conclusions drawn regarding unsubstantiated allegations 2, 3, 4 and 6 are not addressed herein. Without waiving the absolute bar to proceeding with the investigation as it relates to Ms. Smith-Thomas, the following responses are made as to allegations 1 and 5.

Allegation 1

It is noteworthy that the Report excuses and ignores the responsibility of the responsible school administrators for compliance with District Internal Accounts Manual Chapter 26. The then Principal had numerous excuses for her failure to enforce those provisions. She claimed that the Treasurer did not bring the deficiencies to her attention. She also excused her failure to ensure compliance by claiming that she had delegated her supervisory responsibility to an Assistant Principal. That Assistant Principal was either not asked about the alleged failure to comply with District Internal Accounts Manual Chapter 26, or his response was excluded from the OIG report. As to her familiarity with the district guidelines, the then Principal stated that "I'm probably aware of it, but I don't remember." Both the Principal, and, if her claims are to be accepted, the Assistant Principal had administrative responsibility for that compliance. That responsibility was both (1) not fulfilled, and (2) totally excused by the language of the OIG report. Further, the OIG report quotes the school Treasurer as reporting the deficiencies in that compliance to two named employees in Accounting Services in addition to the then Principal. No inquiry is made as to those named Accounting Services employees, who also could have ensured compliance.

Additionally the OIG report is inconsistent in its claims concerning the 2018-2019 school year. According to the report, the interviewed Office Assistant swore that during that school year, Atlantic High School had in place a system whereby the Ms. Smith-Thomas, then brand new to the job and with no training provided by the Principal or the outgoing former employee who handled the job, "would bring the ticket inventory, along

with the purchase invoice” to the office assistant who “would report ...the number of tickets sold along with the ending sequence number of the ticket roll.” The office assistant admitted that it was she who “tracked the information on a district form.” Nonetheless the OIG report claims deficiencies in the reporting during that 2018/2019 school year. Because Ms. Smith-Thomas took over the position as the football season was beginning and without any hands on training, this system was implemented. It certainly was not unreasonable for Ms. Smith-Thomas to rely on the same person relied upon by the OIG report as being capable and responsible to report the manner by which compliance was to be provided. Based on the statement set forth in the OIG report, any failures cited during the 2018-2019 school year were the result of those forms not being submitted pursuant to the procedure utilized at Atlantic.

A review of the statements of the interviewed office personnel at Atlantic and the email documentation submitted by them makes clear that at least as to this school, the various responsibilities assigned to Ms. Smith-Thomas made it impossible to keep up with this bookkeeping function in the 2019/2020 school year. The administration did not consider the reporting of the ticket information to be a priority. As in all schools, employees make their priorities that of the administration and particularly the Principal. The Principal's cavalier attitude about such things is clearly reflected in the OIG report, and it is not surprising that other issues took priority. The then Principal indicated that she met with Ms. Smith-Thomas in late April, 2019 concerning performance issues, but does not indicate that the issues raised in the OIG report were addressed. The Assistant Principal whom the then Principal indicated had responsibility was supposedly at that meeting and also did not indicate that these issues were addressed or were even matters of concern. When asked about knowledge of or follow up concerning Ms. Smith-Thomas and District Internal Accounts Manual Chapter 26, neither the then Principal nor the Assistant Principal who was assigned to supervise Ms, Smith-Thomas claimed any knowledge about or concern for the issue. That was the environment that existed at Atlantic during the school years

cited.

The OIG report charts certain deposits into the football account that it points out cannot be from football ticket sales and/or parking concessions by tracking the football schedule. Numerous deposits were made at other times which were placed into the football account. Atlantic apparently did not have separate accounts to differentiate between monies deposited from "Gate" receipts for football games, and the amounts deposited by other persons (e.g. a football coach) for fees collected or other miscellaneous reasons. Any implication that Ms. Smith-Thomas was the only depositor is misguided and does not reflect an understanding of the way deposits were booked into accounts by the Treasurer. Importantly, the issue addressed in the OIG report is largely a moot one. Beginning in school year 2020/2021, the school began to use the "GoFan" digital ticketing service for football game revenues. Thus, to a great degree all of the matters addressed in Allegation 1 of the OIG report which are necessarily addressed in this response to it have no present relevance as to Atlantic Community High School, its students or employees.

Allegation 5

This allegation concerns the OIG's oft-repeated claim that the payment of supplements provided for extra curricular and specifically athletic activities at District Schools is not administered in a manner that it finds acceptable. As long ago as 2015 (See OIG report 15-248), the OIG has continually recommended that the District update current guidance with regard to payment of club and sports supplements. It has not done so. In 2016 (See, OIG report 16-539, and OIG report 16-551), the OIG reviewed the use of supplements and portions of supplements to compensate persons not serving as traditional coaches or assistant coaches, but rather providing a service to a school's athletic team. In 2021, the OIG (See OIG report 19-0003) claimed that athletic supplements used consistent with the manner in which they had been historically been used in this District had been misappropriated. OIG referred the matter to the School

Police and convinced the State Attorney to rely on its conclusions to file criminal charges. After a trial on the issues as identified by the OIG, the employee/Defendant was acquitted of all charges. That trial and acquittal took place while this matter was being investigated and pending, but its teaching is neither acknowledged, mentioned nor considered in the Draft Report. In 2022, the OIG found a Principal responsible² for approving athletic assistant coaches supplements for employees who did not coach the pertinent sport (See OIG report 21-0014).

It is clear that these investigations seek to find fault with employees who are following the historic manner in which athletic supplements have been allocated. In the recent court case where criminal charges were brought based on the OIG claims of impropriety, it was revealed that it was commonplace for coaches to receive supplements listed for sports that they did not actually coach, in compensation for providing services that assist athletic teams. In the investigation and trial of that matter it was developed that there were no clear District guidelines which governed how such supplements were to be paid. That process has historically been known to and accepted by District supervisors, and has been followed by employees long before Ms. Smith-Thomas became involved with it. The OIG report in this matter does not contain the supplement sheets from which the input of athletic supplements were made. There is thus no proof presented in the Draft Report of what Ms. Smith-Thomas did or did not do with regard to allocating supplement payments. The practice of recording and paying athletic supplements at Atlantic historically involved the Principal's Confidential Secretary or her designee sitting down with the athletic director and discussing how the supplements would be inputted and allocated.³ It was the Confidential Secretary who had contact with the Principal concerning the basis

² Unlike this matter where the then Principal's sworn statement that she did not oversee the supplement process was not challenged nor cited as being contrary to her duties or the various rules and policies alleged to have been violated in this investigation.

³That is the process that has been used for years in High Schools in this District.

for the supplement payments. The then Principal was responsible having the supplement information loaded into the payroll system based upon her authorization of them. The Principal's approval of and inputting of the allocation constituted the administrative approval of the manner in which the supplements were to be divided and paid based on contributions to the athletic teams at Atlantic.

The duties of a coach for supplement purposes was noted by the weightlifting coach (boys and girls) interviewed by the OIG in the Draft Report. He advised the OIG that "responsibilities for an assistant coach "include assistance with paperwork, fund raising and coaching." The claim by interviewees that either Ms. Smith-Thomas was not at practices for certain teams does not adequately address the issue of athletic supplements as they are historically approved by Principals in this District. Handling paperwork, working gates, preparing water coolers for practice, lining fields and performing other ministerial duties for lacrosse and other athletic teams on a regular basis has always supported the payment of supplements in that sport. How the supplement is divided and awarded is within the discretion and subject to the approval of the Principal. Indeed, the investigating detective in the recent criminal court case expressed that the rule for athletic supplements is whatever the Principal says that it is when approving the payment. At Atlantic Community High School during the years reviewed, those supplement payments were in fact approved and made. Whether the process that has been in place in this District since well before the OIG began to review these matters should be continued has been questioned, but as of the date of these events, it had not been changed. In a writing to the OIG made public in March, 2022, a High School Principal opined that:

it is imperative that this investigation provides a foundation for a universal systems-based approach (sic) to be created by the School District of Palm Beach County when School Principals are approving athletic stipends as currently there is none existing district-wide. OIG Report 21-0014.

In March 2022, the OIG made recommendations regarding the payment of athletic supplements:

The OIG recommends the Superintendent review School Board Bulletin #P-14495-CLS/K12 Guidelines for Club and Sports Supplements as the bulletin was last updated on January 16, 2013. The Collective Bargaining Agreement between the School Board of Palm Beach County Classroom Teachers Association Appendix B-Supplements (sic) does not explain or indicate any duties or responsibilities of the Athletic Directors within District schools. (emphasis supplied, footnotes omitted) OIG Report 21-0014.

Recent news reports which emanated from the trial acquittal of the employee charged in criminal court for following the historic policies of this District concerning athletic supplements indicates that the District's Chief Financial Officer and her departments are overhauling the existing system of tracking supplements (not just athletics) on paper at individual schools. She has claimed that she hopes to have it operating by the start of the 2023-2024 school year. It is unfair and would be inequitable to hold Ms. Smith-Thomas to policies other than those which have historically been the norm in this District, because the OIG finds fault with them.

DATED this 10th day of May, 2023.

/s/ Mark Wilensky
MARK WILENSKY
DUBINER & WILENSKY, L.L.C.
11924 Forest Hill Blvd., Suite 10A336
Wellington, FL 33414
Telephone (561) 655-0150
Fla. Bar No. 290221
E-Service: office@dubinerwilensky.com