



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

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INSPECTOR GENERAL

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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Dr. Donald Fennoy, Superintendent

FROM: Lung Chiu, ^{KLC} Inspector General

DATE: June 1, 2018

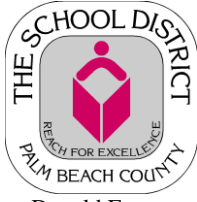
SUBJECT: Transmittal of Final Investigative Report for
Case # 17-664 Olympic Heights Community High School

In accordance with School Board Policy 1.092, we hereby transmit the above-referenced final report.

The report addresses an allegation that the Band Director at Olympic Heights Community High School hired a consultant that was compensated more than what the consultant agreement stated. The results of the investigation concluded the allegation was substantiated.

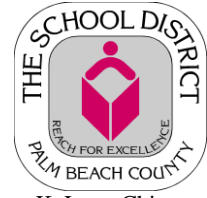
The results of this investigation were referred to the Office of Professional Standards for necessary action.

The report is finalized and will be posted on the Inspector General's website;
www.palmbeachschools.org/inspectorgeneral



Donald Fennoy
Superintendent

**SCHOOL DISTRICT OF PALM BEACH
COUNTY
OFFICE OF INSPECTOR GENERAL**



K. Lung Chiu
Inspector General

INVESTIGATIVE REPORT

Case Number:

17-664

Date of Complaint:

August 18, 2017

Complainant:

David Clark, Principal, Olympic Heights Community High School

Subject:

Jacqueline Gonzalez-Parsons, Band Director, Olympic Heights Community High School

Witnesses:

Bertha Beltran, Human Resource Analyst

Concetta DelSorbo, Administrative Assistant, Olympic Heights Community High School

Type of Report:

FINAL

AUTHORITY

School Board Policy 1.092 provides for the Inspector General to receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews, as the Inspector General deems appropriate.

This investigation was conducted by Senior Investigator Veronica Vallecillo in compliance with the *Quality Standards for Investigations, Principles and Standards for Offices of Inspector General*, promulgated by the Association of Inspectors General.

INTRODUCTION

On August 18, 2017, the Office of Inspector General (OIG) received a complaint from the Olympic Heights Community High School Principal regarding the band program. The complainant alleged that during Fiscal Year 2016/17 a consultant hired by Band Director Jacqueline Gonzalez-Parsons was compensated more than what the consultant agreement stated.

BACKGROUND

Olympic Heights Community High School is a public high school located in Boca Raton, Florida serving grades 9 - 12.

ALLEGATION AND FINDING¹

1. Band Director Jacqueline Gonzalez-Parsons compensated a band program consultant more than the maximum amount stated on the consultant agreement. *Substantiated.*

GOVERNING DIRECTIVES

- **School Board Policy 6.14 Purchasing Department.**
- **District Purchasing Manual – Chapters 12 & 13.**
- **District Internal Accounts Manual – Chapter 8.**

ALLEGATION 1: EVIDENCE & TESTIMONY

Allegation: Band Director Jacqueline Gonzalez-Parsons compensated a band program consultant more than the maximum amount stated on the consultant agreement.

Complaint Information

The complainant stated that the Band Director hired consultant Jessica Horn. The executed agreement provided for a maximum payment of \$5,000 to the consultant.

Testimony of Jacqueline Gonzalez-Parsons, Band Director, via Legal Representative Mark Wilensky – Dubiner & Wilensky, LLC (Attachment 1 & 2)

Gonzalez-Parsons stated she does not prepare the consultant agreements, but does fill in the blanks on the form according to the training she was provided by School Treasurer Bertha Beltran. Gonzalez-Parsons explained she prepares the band program budget, but does not specifically budget for individual consultants.

Gonzalez-Parsons stated consultant Jessica Horn is a year round consultant and her compensation is the largest single component of the amount budgeted for consultants. Gonzalez-Parsons noted Ms. Horn's work is dependent on the specific routines and performances prepared.

Gonzalez-Parsons explained School Treasurer Bertha Beltran instructed her that for bookkeeping purposes it was the policy of the school to set consultant agreements in \$5,000 increments, with subsequent \$5,000 agreements to follow if needed. Gonzalez-Parsons said that although she has a backup system, it is not a day-to-day running total. The actual bookkeeping is done by the School Treasurer; whose role is to monitor the payments under the agreements. Gonzalez-Parsons stated School Treasurer Bertha Beltran would advise her when payments were approaching the total amount set forth in a specific agreement and it was her understanding that no payments exceeding the contract amount would be made until the supplemental agreement was approved. Gonzalez-Parsons stated a new (supplemental) agreement was executed. Gonzalez-Parsons stated the School Treasurer should have a copy of said agreement. Gonzalez-Parsons said that she would advise the OIG if she had a copy of the agreement in her records. As of May 11, 2018, the OIG has not received the documentation.

¹ The OIG findings were determined using the standards that appear on the signature page at the end of this report.

Testimony of Concetta DelSorbo, Administrative Assistant

DelSorbo said prior to her current position, she was the school treasurer for Olympic Heights. DelSorbo stated one of her responsibilities as the school treasurer was to obtain approvals for consultant agreements submitted by teachers/sponsors. DelSorbo noted once approvals were obtained for consultant agreements, she maintained a copy of the agreement for her records.

DelSorbo noted that around the end of the school year (FY 16/17) she totaled payments for consultant Jessica Horn because it appeared many payments had been made to this consultant. DelSorbo stated she discovered Horn had been paid around \$12,000. DelSorbo said she brought it to the Principal's attention and notified the Internal Accounts Department. DelSorbo did not receive a new or supplement agreement from the Band Director (Gonzalez-Parsons) or the Principal after she notified the Principal.

DelSorbo noted Gonzalez-Parsons did ask periodically for the balance of the band account, but did not ask for totals showing payments to a specific consultant. DelSorbo explained the tracking of consultant payments is the responsibility of the sponsor/teacher and she does not know if Gonzalez-Parsons kept track of consultant payments for the band program.

Testimony of Bertha Beltran, Human Resource Analyst

Beltran stated she was previously the school treasurer at Olympic Heights High School. Beltran said her last day at the school was sometime in June/July of 2016.

With regard to consultant agreements, Beltran stated that teachers/sponsors would bring her the completed agreements for her to obtain the necessary approvals. Beltran said she kept track of consultant payments to ensure there would be no issues with the annual school audits. Beltran explained she knew it was not her responsibility to oversee consultant payments and made it clear to all teachers/consultants that it was their responsibility to ensure consultant payments would not exceed the maximum amount on the agreement. Beltran noted she would remind each teacher/sponsor every school year of their responsibilities.

Beltran stated she notified her replacement (Concetta DelSorbo) of what her process was regarding consultant agreements but also let her know it was the responsibility of each teacher/sponsor to keep track of consultant payments.

Documentation Reviewed

The OIG reviewed the consultant agreement for consultant Jessica Horn (**Exhibit 1**). The Agreement reflected the following:

Term	July 1, 2016 – June 30, 2017
Provided Services	Color Guard Instructor/Director
Approximate # of Students to be Served	70
Compensation Maximum	\$5,000
Maximum Hours	200
Hourly Rate	\$25.00

The OIG reviewed the band program's internal fund account. The review revealed that Ms. Horn was compensated for 502 hours totaling \$12,556 during Fiscal Year 2016/17 (**Exhibit 2**). The maximum compensation stated amount on the agreement was exceeded by \$7,556. While each check requisition for payment to Ms. Horn included supporting documentation, the OIG did not verify if Ms. Horn worked the hours listed on each invoice.

Chapter 8 of the District's Internal Account Manual states one of the teacher/sponsor's role in the disbursement process is to "confirm the accuracy of payments by reviewing account transactions periodically."

Chapter 13 of the District's Purchasing Manual states that if a contract needs to be amended for additional funds, time, and/or services an amendment must be completed, District Form - Amendment to Consultant/Service Provider Memorandum of Agreement (PBSD Form 1843).

Gonzalez-Parsons' testimony included that a new (supplement) agreement was executed. The OIG requested a copy of the agreement. As of May 11, 2018 the OIG has not received the documentation. Additionally, the OIG found no record that an amendment or new agreement was executed.

Based on testimony obtained and documentation reviewed, the OIG determined that the allegation that Band Director Jacqueline Gonzalez-Parsons compensated a band program consultant more than the maximum amount stated on the consultant agreement was ***Substantiated***.

It is recommended that Ms. Gonzalez-Parsons maintain accurate records of consultant payments and ensure consultant agreement amendments are completed as necessary.

ADDITIONAL INFORMATION

Non Compliance with District Purchasing Guidelines

Testimony of Jacqueline Gonzalez-Parsons, Band Director, via Mark Wilensky – Dubiner & Wilensky, LLC (Attachment 1)

Gonzalez-Parsons stated Ms. Horn is reimbursed for program related purchases because there are times when using the school p-card is impractical or impossible.

Gonzalez-Parsons stated the School Treasurer is made aware of band program related purchases ahead of time and she assumes that the Principal would have knowledge of it. Gonzalez-Parsons stated that whenever possible a District approved vendor is used when making program related purchases.

Testimony of Concetta DelSorbo, Administrative Assistant

DelSorbo denied that Gonzalez-Parsons let her know ahead of time when purchases related to the Band Program were made. She was made aware when she received the check requisitions.

Documentation Reviewed

The OIG determined that during Fiscal Year 2016/17, Ms. Horn was reimbursed \$6,695.33 for the purchases of uniforms, flags, and supplies as follows (**Exhibit 3**):

Description of Purchase	Amount
Guard uniforms and flags	\$2,631.95
Printed flags	\$1,187.70
Gloves and uniforms for Winter Guard	\$1,452.58
Supplies	\$904.75
Guard jackets	\$518.35
Total	\$6,695.33

Chapter 8 of the District’s Internal Accounts Manual states “teacher/sponsors may not make unauthorized purchases without first routing them to the principal for approval to confirm their compliance with district purchasing guidelines and policies.”

Chapter 12 of the District’s Purchasing Manual states “All internal accounts purchases require approval by the principal prior to the purchase being made. Principals have flexibility in managing their approval process as they deem best for their school. Small dollar purchases defined as orders under \$1,000 may be approved verbally if the principal chooses this option. All other purchases require written purchase orders, signed consultant contracts, an approved field trip request form, signed TDE or an approved fund raising application to initiate the order.”

Ms. Horn received three reimbursements where the amount exceeded \$1,000. The supporting documentation of the expenditures did not contain the required Purchase Orders.

It is recommended that Ms. Gonzalez-Parsons and the School Treasurer review the District’s Purchasing Manual and Internal Accounts Manual to ensure procedures related to expenditures are followed.

RECOMMENDATIONS

The OIG recommends that:

- Ms. Gonzalez-Parsons maintain accurate records of consultant payments, ensure consultant payments are within the agreed amounts, consultant agreement amendments are completed as necessary, and review the District’s Purchasing Manual and Internal Accounts Manual to ensure procedures related to program expenditures are followed.
- The Office of Professional Standards review the report and take whatever action is deemed appropriate.

AFFECTED PARTY NOTICE

In accordance with *School Board Policy 1.092 (8)(b)(iv)*, on April 11, 2018, Jacqueline Gonzalez-Parsons was notified of the investigative findings and provided with an opportunity to submit a written response to these findings.

OIG COMMENTS TO SUBJECT'S RESPONSE VIA MARK WILENSKY – DUBINER & WILENSKY, LLC

On March 8, 2018, the OIG received a response submitted by Attorney Mark Wilensky on behalf of Ms. Gonzalez-Parsons. The response, in its entirety, is attached (**Exhibit 4**).

The OIG reviewed the response provided by Mr. Wilensky on behalf of Ms. Gonzalez-Parsons. Below are the OIG's comments.

Response: "In point of fact, Ms. Gonzalez-Parsons did not pay anyone. The conclusion that she did is not accurate or consistent with the truth."

OIG Comment: While the allegation includes the word "compensated", the investigative report does not reference or imply that Ms. Gonzalez-Parsons made the actual payments. As noted in the report, a Check Requisition Form was submitted for each payment Ms. Horn received.

Response: "If, in fact, the payment requested exceeded the consultant agreement, the Principal was responsible not to make the payment. The fact that he did reflects that the Principal, too, did not maintain the kind of records necessary to ensure that such a payment was made."

OIG Comment: The School Principal is responsible for disbursements involving the school's internal funds. However, there are District procedures in place that hold teachers/sponsors accountable for their role. Ms. Gonzalez-Parsons, as Band Director, enlisted Ms. Horn as consultant for the band program. As the contract administrator, Ms. Gonzalez-Parsons, was responsible for ensuring agreement compliance, receiving and approving the invoices, completing check requisitions, and maintaining payment records in accordance with the consultant agreement. As noted in the report, *Chapter 8 of the District's Internal Account Manual* states one of the teacher/sponsor's role in the disbursement process is to "confirm the accuracy of payments by reviewing account transactions periodically."

Response: "It was the policy of the school to execute consultant agreements in \$5,000 increments, with subsequent \$5,000 agreements to follow, consistent with budgeting."

OIG Comment: The School Board has no such policy in place, nor are there written District procedures that state such.

Response: "The bookkeeper would advise when requested payments authorized and approved by the Principal approached the total amount set forth in a specific agreement. At that time, an additional agreement was prepared and submitted for approval. No payments were to be made in excess of the agreement, and Ms. Gonzalez-Parsons always understood that none above an

agreement total would be made until the supplemental agreement was approved. Although the Draft Report attempted to ignore that policy...

OIG Comment: The School Board has no such policy in place, nor are there written District procedures that state such. As stated in Human Resource Analyst Ms. Bertha Beltran's testimony, she kept track of consultant payments to ensure there would be no issues with the annual school audits and knew it was not her responsibility to oversee consultant payments. Ms. Beltran made it clear to all teachers/consultants that it was their responsibility to ensure consultant payments would not exceed the maximum amount on the agreement. This process does not excuse Ms. Gonzalez-Parsons from not following District procedures.

Response: *"The Draft Report failed to address the fact that the Principal and the present bookkeeper have maintained that system, and in fact refined it even further, so that the amounts remaining in a consultant agreement are posted by the bookkeeper on each transaction."*

OIG Comment: As stated above, the School Board has no such policy in place, nor are there written District procedures that state such. A school treasurer can have additional steps in place in addition to what is required, but School Board Policies and District procedures are what District employees are to adhere to.

Response: *"While the Draft Report suggests that Ms. Beltran provided the monitoring of the agreements as some sort of service and not because she had to do so, that point is hardly germane."*

OIG Comment: The report does not suggest that. In Ms. Beltran's testimony, she stated that she kept track of consultant payments to ensure there would be no issues with the annual school audits. There is no such School Board Policy or District procedure that requires a school treasurer to monitor agreements, it is the responsibility of the teacher/sponsor.

Response: *"The implication that there existed some issue because "the OIG cannot verify if Ms. Horn worked the hours listed on each invoice" is spurious and shows the misleading nature of the Draft Report."*

OIG Comment: The report makes no such implication; it is a statement of fact and noted as to ensure the reader does not assume the OIG reviewed that information.

Response: *"While the Draft Report states that Chapter 8 of the District's Internal Account Manual states that the teacher/sponsor is to confirm payments by reviewing account transactions periodically, there is not and could not be any evidence that Ms. Gonzalez-Parsons did not do so."*

OIG Comment: The OIG relied on the fact that Ms. Gonzalez-Parsons was not aware that Ms. Horn's payments had exceeded the agreement. As stated in Attachment 1, Ms. Gonzalez-Parsons was made aware of the issue "through this inquiry." Ms. Gonzalez-Parsons also stated she realized "After the fact" that Ms. Horn's amount was going to exceed the contract.

Response: *"As she explained in her responses which were not included in the Draft Report,..."*

OIG Comment: Ms. Gonzalez-Parsons responses submitted by Attorney Mark Wilensky dated February 2, 2018 and March 21, 2018 were attached, in their entirety, to the draft report as Attachment 1 and Attachment 2. Both attachments will remain the same in the final report.

Response: *“Of interest, though ignored by the Draft Report, is the fact that while Ms. Beltran was bookkeeper, and, since Concetta Del Sorbo was replaced because of the problems she had during her brief and unsuccessful tenure as bookkeeper, there has been no issue regarding supplemental agreements or any other bookkeeping matter.”*

OIG Comment: As stated above, what Ms. Beltran did was not a requirement, policy or procedure. The comments about other school treasurers are not relevant to the investigation and its findings.

Response: *“Of even greater concern is the blatant misstatement of fact which claims that Ms. Gonzalez-Parsons testimony included that a new (supplement) was executed.” That is either an intentional misstatement of fact, or reflects an inability to understand what was set forth in Ms. Gonzalez-Parsons’ response. There is an obvious typographical error in her response to question 8.”*

OIG Comment: As reflected in question 8 in Attachment 1, the question does not pertain to supplements. As it must be a typographical error in the response, the above statement may be referring to question 9 in Attachment 1. The OIG could not have known there was a typographical error as the OIG does not make assumptions. The OIG followed up on the matter on March 16, 2018, by way of email to Mr. Wilensky, requesting a copy of the new (supplemental) agreement referenced in question 9 (**Exhibit 5**). The matter could have been clarified in Attachment 2 dated March 21, 2018; however, the letter did not explain a typographical error, but instead explained that Ms. Gonzalez-Parsons may have a copy.

Response: *“As to the issue of purchasing, the Draft Report completely ignore the matters presented by Ms. Gonzalez-Parsons in response to direct questions from the investigator.” [sic]*

OIG Comment: As noted above, any responses submitted by Ms. Gonzalez-Parsons are included in the report. The information related to purchasing is under a section titled “Additional Information”. The information was discovered during the review and is not an allegation. All District employees are expected to adhere to School board policies and District procedures.

Response: *“As to a teacher/sponsor, the day to day interpretation of the District policies, standards and its manuals is set by the Principal and his designee/bookkeeper.”*

OIG Comment: The Principal does not set policies, standards, or manuals. The School Board approves policies. Procedures and standards are set by District staff.

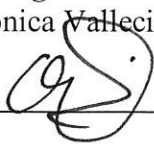
Based on the review of Mr. Wilensky’s response, the OIG determined that no additional investigative work is required and the OIG’s finding will remain unchanged.

DISTRIBUTION

Palm Beach County School Board Members
Dr. Donald Fennoy, Superintendent
Audit Committee Members
Office of Professional Standards
OIG file

Investigation Conducted by:

Veronica Vallecillo, CIGI



5-31-18

Date

Investigation Supervised by:

Oscar Restrepo, CIGI, Director of Investigations



5/31/18

Date

Investigation Approved by:

K. Lung Chiu, CIG, Inspector General



5-31-18

Date

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.

DUBINER & WILENSKY, L.L.C.

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MICHAEL DUBINER
MARK WILENSKY

Email: dubiner_wilensky@bellsouth.net

February 2, 2018

Veronica Vallecillo
Office of the Inspector General
School District of Palm Beach County
3318 Forrest Hill Boulevard, C-306
West Palm Beach, Fl 33406

Re: OIG Case No. 17-644

Dear Ms. Vallecillo:

I represent Jacqueline Gonzalez-Parsons.

In conjunction with that representation, I have received and reviewed a letter dated January 17, 2018, from the Inspector General to my client. The letter asserts that there have been a number of attempts to arrange for Ms. Gonzalez-Parsons to respond to your inquiries, and that response was delayed in waiting for me to be retained. The letter asserts that you were patient in the need to reschedule, and that patience is greatly appreciated. The letter seems to imply that there is some desire on the part of Ms. Gonzalez-Parsons to delay your inquiries. That implication is simply misguided. As your inquiry to date has revealed, Ms. Gonzalez-Parsons has properly accounted for all District monies, and there is no allegation that any funds are missing, or were spent in any way not specifically approved by her Principal. As the answers provided below will show and as what I am certain will be a thorough investigation by you will verify, Ms. Gonzalez-Parsons has followed all policies and procedures utilized at Olympic Heights High School for her many years there, as they have been promulgated and interpreted by the principal and his bookkeeper designees. Ms. Gonzalez-Parsons has no reason to avoid or delay your inquiry. To the contrary, we welcome your confirmation of her responsible actions and care in protecting the assets of the band program, the District, her school, her students and their parents.

The answers to the questions you have asked of are provided hereinbelow, with your question set forth in bold type, for ease of reference:

1. How many students are involved in the band program?

School records show that there are One Hundred Twenty-Four (124) students involved in the band program.

2. How many students involved in color guard?

The band program includes the color guard, and school records show that 12 students participate therein.

3. How many students involved in winter guard?

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February 2, 2018
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The band program also includes the winter guard, and school records show that 12 students participate therein.

4. What is the fair share amount?

As is true in other schools, the fair share amount is a contribution amount of money paid by those students involved in performances and competitions to underwrite those activities, which are not funded by either the school (Principal discretion) or the District. Prior to the beginning of the school year the estimated total expenses of such activities is determined by me. Those costs vary by performances, competitions in which participation is anticipated, and the costs unique to those events. The total amount varies from year to year. The fair share of individual students is calculated by dividing that total by the number of students (including the many students for whom "financial assistance" will be provided). No student is denied participation in the program because of an inability to pay the fair share amount.

5. Are you the person that prepares the consultant agreements for the band program?

The agreements are prepared on the District forms provided therefor. I do not prepare them. However, I fill in the blanks in the form, according to the training that was provided to me by the school, through the bookkeeper, who serves as the designee of the Principal.

6. Do you prepare a budget for the band program? If so, what was Ms. Horn budgeted for?

I prepare a budget for the band program. Ms. Horn's payment is not an item for which I specifically budget. She one of a number of consultants, and there is an amount of money budgeted for consultant services. Ms. Horn is a year round consultant, and her compensation is the largest single component of the amount budgeted for consultants. However, there is no specific amount budgeted for her. Her work is dependent on the specific routines and performances actually prepared, and may vary as need arises.

7. Are you aware that Ms. Horn was paid in excess of her agreement?

Yes, because I have been made so aware through this inquiry. That cannot happen if the system set up by the designee of the Principal is working the way it was designed. The bookkeeper instructed me that for bookkeeping purposes it was the policy of the school to set consultant agreements in \$5,000 increments, with subsequent \$5,000 agreements to follow, consistent with budgeting. Although I have a backup system, it is not a day-to-day running total, as is the bookkeeper's records. Actual bookkeeping is done by the bookkeeper, as designated by the Principal, whose role it is to monitor the payments under the agreements. She advises me when requested payments authorized and approved by the Principal approach the total amount set forth in a specific agreement. At that time, an additional agreement is prepared and submitted for approval. No payments are to be made in excess of the agreement, and I always understood that none would be

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made until the supplemental agreement is approved. As you know, the bookkeeper position at Olympic Heights has been subject to personnel changes. To the extent that you are suggesting that Ms. Horn was paid in excess of her agreement maximum before a supplemental agreement was executed, it could only be because the system put in place by others and followed by me to prevent such events, failed. Either at the instance of the Principal or his new designee bookkeeper, that system has been shored up and reaffirmed. I am receiving timely periodic reports of expenditures made against specific agreements so that I can request additional authorization when the agreement amount becomes close to the maximum.

A. If so, when did you realize her amount was going to exceed her contract?

After the fact.

B. Did you notify anyone?

I was notified.

8. Were adjustments made to the budget for the excess funds paid to Ms. Horn?

No. What you are calling excess payments which were approved by the Principal for payment to Ms. Horn did not cause the amount budgeted for consultants to be exceeded. Thus no such adjustments were necessary nor were they made.

9. Was an amendment executed?

While an Amendment could have been executed, that was not the form and format I was directed to employ by the Principal's designee bookkeeper. A new (supplemental) agreement was executed.

10. Why is Ms. Horn purchasing the uniforms and getting reimbursed?

There are times that use of the school card is impractical or impossible. Ms. Horn would then make the purchases and be reimbursed.

A. Do you let the principal know ahead of time about the purchases?

Neither my Principal nor his predecessor is a micro-manager of my program, nor any other of which I am aware. His designee bookkeeper is aware, and I assume that he has general knowledge, as Mr. Clark is a thorough and careful Principal, in all matters, especially with regard to the expenditure of District and student funds.

B. Do you ensure the vendors Ms. Horn purchases from are District approved?

Whenever possible. Purchases for performances can be time sensitive, and if it is

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page four

for a unique item only available from a single vendor or in a limited time frame, that is not always possible. Many of the purchases that are made for the band program involve either one of a kind items (uniforms, etc.) or items that are not on the list of items and vendors the District has considered, and approved. They are all Principal approved, as no payment to any vendor, or reimbursement for any order is made until approved by the Principal. In all cases, use of vendors previously used and approved is the first choice.

C. If the vendors are not District approved, do you obtain 3 quotes?

See above. Again, wherever possible, we do. There are often not three vendors who produce the one of a kind designs we utilize. Some of those items involve design and art materials which are unique creations, only sold by one vendor. We cannot take one vendor's design and seek quotes from two other designers to reproduce that vendor's work product. We are not ordering notebooks, pencils or calculators, which are by their nature mass produced and available from multiple vendors. In such cases as I have described, three quotes are not possible.

I hope that the provision of this information is helpful to your inquiry and addresses that which you wanted to know of my client. If you need further information, please contact me, and not my client. I will be happy to cooperate with you in any way.

Very truly yours,

DUBINER & WILENSKY, L.L.C.


MARK WILENSKY
MW/rap

DUBINER & WILENSKY, L.L.C.

ATTORNEYS AT LAW

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March 21, 2018

Veronica Vallecillo
Office of the Inspector General
School District of Palm Beach County
3318 Forrest Hill Boulevard, C-306
West Palm Beach, FL 33406

Re: OIG Case No. 17-644

Dear Ms. Vallecillo:

I have received your email regarding this matter. As I told you that I would do, I have investigated the matters that you referenced.

I am not certain why the Inspector General needs for us to tell you who was in what position at a given school in a given year. That would seem to be a matter of record easily discerned. However, for whatever reason you feel that you do not know the name of the former bookkeeper (the Principal's Designee/bookkeeper who established the procedures that Ms. Parsons followed, and continues to follow), we can advise you that her name is Bertha Beltran. Ms. Beltran was a great bookkeeper, and we have no issues at all with how she handled matters concerning the band at the school. She was easy to work with, and we did everything exactly as she, as the Principal's Designee, directed. The matters that you seem to be inquiring of had their genesis after Ms. Beltran was promoted to a different position; and, a new person was given her job. That person did not last in the job, and was subsequently re-assigned to a new role. The present bookkeeper, as the Principal's new designee, has resumed doing things much as they were done when Ms. Beltran was at the school (with some minor tweaks). As it has always been, everything with the band program is working smoothly. Ms. Parsons' understanding is that after she left Olympic Heights, Ms. Beltran became an Analyst/Payroll, in Accounting Services, although we cannot be certain that she remains in that role.

I am equally uncertain as to the reason you seek copies of agreements from Ms. Parsons. Those contracts/agreements have always been the property/responsibility of the bookkeeper. Accordingly, we have no doubt that she has them all. Ms. Beltran certainly did during her tenure. As Ms. Parsons previously advised, Ms. Beltran was excellent at her job, and Ms. Parsons had neither reason nor desire to "check up on her" by keeping a mirror copy of the band's bookkeeping matters. When Ms. Beltran was at the school, if there was a reason that such records had to be consulted, Ms. Parsons relied on the professionalism of Ms. Beltran to have them, without disappointment. We would suggest that you should get the agreement that you are looking for in that same manner. Ms. Parsons counts on the present Principal's Designee/bookkeeper to keep those records, as did Ms. Beltran. Ms. Parsons does not maintain (nor has there ever been

Veronica Vallecillo
March 21, 2018
page two

reason to believe it was necessary to maintain) a mirror copy of such bookkeeping records. However, it is *possible*, although far from certain, that in her own files, Ms. Parsons *may* have a copy. As you know, it is spring break, and Ms. Parsons is away from her classroom. When she returns, she will determine whether she has a copy, and I will advise. However, the actual record document would be with the bookkeeper.

I hope that this information has been helpful.

Very truly yours,

DUBINER & WILENSKY, L.L.C.


MARK WILENSKY

MW/rap



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
PURCHASING DEPARTMENT

School District Consultant Agreement

EXHIBIT
1
7 pages

Agenda Item #	B
Contact	PX
School / Department Olympic Heights Community High School	

Agreement between the School Board of Palm Beach County and:
Jessica Horn

THIS AGREEMENT is entered into this 1 day of July, 20 16 by and between the SCHOOL BOARD OF PALM BEACH COUNTY, hereinafter referred to as "Board" and Jessica Horn

Jessica Horn, hereinafter referred to as "Consultant".
WHEREAS, the Board desires to enter into this Agreement with the Consultant, providing, among other things, for the Consultant's services to the Board; and

WHEREAS, the Consultant desires to enter into this Agreement with respect to his/her (hereinafter his) services to the Board, upon the terms and conditions hereinafter set forth;

WHEREAS, the Consultant is specially trained and possesses the necessary skills, experience, education and competency, and licenses or credentials to perform the required services. NOW, THEREFORE, the Board and the Consultant agree as follows:

1. **TERM** The term of this Agreement shall commence on 7/1/2016 and shall end on 6/30/2017

2. **RESPONSIBILITIES OF CONSULTANT**

A. The Consultant shall perform the following services:
Color Guard Instructor/Director

B. Time, date, and location of services:

July 1, 2016 to June 30, 2017 during band and color guard and Winter Guard practices at OHHS

3. **CONSULTANT BACKGROUND INFORMATION**

Name of individual who will perform the services Jessica Horn
Education University of Miami
Position and Address Instructor 3939 NW 94th Way Sunrise FL 33351
Target Group/School/Department Color Guard Students at OHHS
Approximate Number to be Served 70

4. **EVALUATION/FOLLOW-UP METHOD**

Evaluation of the Consultant shall be provided by Jacqueline Gonzalez Parsons
Jacqueline Gonzalez Parsons
TITLE OF THE CONSULTANT'S SUPERVISOR/EVALUATOR
the School District at regular intervals and in accordance with the attached evaluation tool, Exhibit "B".

FINANCIAL IMPACT

The financial impact is _____

The source of funds is _____

DEPT	FUND	FUNC	ACCT	PROGRAM	BUDG. MGR.	LOCAL CODE	AWARD YEAR
		I/A	6-0650				

Provided by Audit Unit 8/1/17

5. COMPLIANCE WITH POLICIES AND LAWS/INSPECTOR GENERAL

The Consultant shall comply with all current School Board of Palm Beach County's Policies. The School Board's policies are located at <http://www.palmbeachschools.org/> or www.boarddocs.com/1/palmbeach/Board.nsf/Public and are incorporated herein. It shall be the Consultant's responsibility to comply with all School Board Policies as they may be modified from time to time during the term of this Agreement. The Consultant shall abide by all applicable federal, state and local laws.

Policy 1.092(4)(d)(i) Accessibility to and Cooperation with Inspector General and Staff. The Office of Inspector General shall have immediate, complete and unrestricted access to all papers, books, records, documents, information, personnel, processes (including meetings), data, computer hard drives, emails, instant messages, facilities or other assets owned, borrowed, or used by the District, which includes information regarding District vendors or any other partnership, corporation or organization that may be involved with the District, as deemed necessary in performing Investigative and/or audit activities and other requested information, including automated or electronic data, pertaining to the business of the School Board and District within their custody.

6. COMPENSATION

A. The School Board shall pay the Consultant the maximum sum of (write out amount)

Five Thousand Dollars

(\$ _____), for a maximum of 200 hours which is based upon the following rate schedule.

Daily Rate: _____ Half Day Rate: _____ Hourly Rate: \$25.00

Flat Rate: _____

B. I grant permission for any or all parts of this presentation to be videotaped. Yes No

C. No payment shall be made unless and until the Board verifies that all services for which payment is requested have been fully and satisfactorily performed. The Consultant shall submit to the Board any documentation necessary to substantiate the full and satisfactory performance of the services for which payment is requested. The administrator who will verify the services have been performed and approve the invoice is: _____

7. CONFIDENTIALITY OF STUDENT RECORDS

The Consultant is subject to all School Board obligations relating to compliance with student records confidentiality laws. By signing this Agreement, the Consultant acknowledges and agrees to comply with the Family Educational Rights and Privacy Act (FERPA) and all State and Federal Laws relating to the confidentiality of student records.

Consultant will not receive student information.

Consultant will receive student information and Release or Transfer of Student Information (PBSD 0313) will be completed prior to Consultant receiving student information.

Consultant will receive student information. Since parental consent will not be obtained and Consultant has legitimate educational interests in the information, Consultant shall hereby be deemed a "school official" in accordance with School Board Policy 5.50 and shall enter into the Addendum concerning student information (PBSD 2220) which is attached hereto and incorporated herein as Exhibit C.

8. BACKGROUND CHECKS/FINGERPRINTING

The Jessica Lunsford Act: All individuals who are permitted access on school grounds when students are present, individuals who will have direct contact with children or any student of the School District, or who will have access to or control of school funds must be fingerprinted and background checked. Consultant agrees to undergo a background check and fingerprinting if he/she is an individual who meets any of the above conditions and to require that all individuals in the organization who meet any of the conditions to submit to a background check, including fingerprinting by the School District's Police Department, at the sole cost of Consultant. Consultant shall not begin providing services contemplated by this Agreement until Consultant receives notice of clearance by the School District. The Board, nor its members, officers, employees, or agents, shall not be liable under any legal theory for any kind of claim whatsoever for the rejection of Consultant (or discontinuation of Consultant's services) on the basis of these compliance obligations. Consultant agrees that neither the Consultant, nor any employee, agent or representative of the Consultant who has been convicted or who is currently under investigation for a crime delineated in FS §435.04 will be employed in the performance of this Agreement.

9. PUBLIC RECORDS COMPLIANCE

CONSULTANT shall:

A. Keep and maintain public records that ordinarily and necessarily would be required by the School Board of Palm Beach County in order to perform the service to the Board under this agreement.

B. Upon request from the Board's custodian of public records, provide the Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.

C. Ensure that the public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Consultant does not transfer the records to the Board.

D. Upon completion of the Agreement, transfer, at no cost, to the Board all public records in possession of the Consultant or keep and maintain public records required by the Board to perform the service. If the Consultant transfers all public records to the Board upon completion of the Agreement, the Consultant shall destroy any duplicate records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the Agreement, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Board, upon request from the Board's custodian of public records, in a format that is compatible with the information technology systems of the Board.

Failure of Consultant to abide by the terms of this provisions shall be deemed a material breach of this Agreement. This provision shall survive any termination or expiration of this Agreement. In the event of a dispute regarding the enforcement of this provision where the Consultant has unlawfully refused comply with the public records request within a reasonable time, the School Board shall be entitled to recover its reasonable costs of enforcement, including reasonable attorney's fees from the vendor as authorized by 119.0701, Fla. Stat.

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, HE OR SHE MUST CONTACT THE PUBLIC RECORDS MANAGEMENT COORDINATOR FOR THE SCHOOL DISTRICT OF PALM BEACH COUNTY BY PHONE AT 561-629-8585, BY EMAIL AT PUBLICRECORDS@PALMBEACHSCHOOLS.ORG, OR BY MAIL AT 3300 FOREST HILL BLVD., SUITE C-110, WEST PALM BEACH, FL 33406.

10. INDEPENDENT CONTRACTOR

The Consultant is, for all purposes arising under this Agreement, an Independent contractor. The Consultant and its officers, agents or employees may not, under any circumstances, hold themselves out to anyone as being officers, agents or employees of the Board. No officer, agent or employee of the Consultant or Board shall be deemed an officer, agent or employee of the other party. Neither the Consultant nor Board, nor any officer, agent or employee thereof, shall be entitled to any benefits to which employees of the other party are entitled, including, but not limited to, overtime, retirement benefits, workers compensation benefits, injury leave, or other leave benefits.

11. OWNERSHIP

- A. All reports, studies, information, data, statistics, forms, designs, plans, procedures, systems, and other materials produced by the Consultant under this Agreement shall be the sole and exclusive property of Board. No such materials produced, either in whole or in part, under this Agreement shall be subject to private use, copyright or patent right by the Consultant in the United States or in any other country without the express written consent of Board.
- B. Board shall have unrestricted authority to publish, disclose, distribute and otherwise use, copyright or patent any such materials produced by the Consultant under this Agreement.

12. INDEMNIFICATION/HOLD HARMLESS

The Consultant shall, in addition to any other obligation to indemnify the Board and to the fullest extent permitted by law, protect, defend, indemnify and hold harmless the Board, its agents, officers, elected officials and employees from and against all claims, actions, liabilities, losses (including economic losses), costs arising out of any actual or alleged bodily injury, sickness, disease or death, or injury to or destruction of tangible property including the loss of use resulting there from, or any other damage or loss arising out of, or claimed to have resulted in whole or in part from any actual or alleged act or omission of the Consultant, or anyone directly or indirectly employed by them, or of anyone for whose acts any of them may be liable in the performance of the work; or violation of law, statute, ordinance, governmental administration order, rule or regulation in the performance of the work; claims or actions made by the Consultant or other party performing the work. The indemnification obligations hereunder shall not be limited to any limitation on the amount, type of damages, compensation or benefits payable by or for Consultant under workers' compensation acts; disability benefit acts, other employee benefit acts or any statutory bar. Any cost or expenses, including attorney's fees, incurred by the Board to enforce this Agreement shall be borne by the Consultant. The Consultant recognizes the broad nature of this indemnification and hold harmless article, and voluntarily makes this covenant for good and valuable consideration provided by the Board in support of this indemnification in accordance with the laws of the State of Florida. This article will survive the termination of this Agreement.

13. WAIVER OF SUBROGATION

In the event of loss, damage or injury to the Consultant and/or the Consultant's property, the Consultant shall look solely to any insurance in its favor without making any claim against the School Board of Palm Beach County. The Consultant hereby waives any right of subrogation against the School Board of Palm Beach County, for loss, damage or injury within the scope of the Performer's insurance, and on behalf of itself and its insurer, waives all such claims against the School Board of Palm Beach County.

NOTE: The terms and conditions of this agreement shall apply with respect to Consultant's operations for any school or ancillary owned by the School Board of Palm Beach County.

14. TRAVEL

Travel is is not allowable for this Agreement. Estimated travel expense is not to exceed _____ for the term of the Agreement. The Consultant agrees to submit all necessary documentation and proof of expenses in accordance with F. S. § 112.061 and School Board Policy #6.01. The Consultant further agrees that reimbursement for travel must be submitted on travel reimbursement forms with the rates determined by F.S. § 112.061 and School Board Policy 6.01 and must be authorized by the appropriate administrator(s).

15. AMENDMENT

This Agreement may be amended only with the mutual consent of the parties. All amendments must be in writing and must be approved by the Board.

16. ASSIGNMENT

Neither the Consultant nor the Board may assign or transfer any interest in this Agreement without the prior written consent of the other party.

17. GOVERNING LAW AND VENUE

This Agreement shall be construed in accordance with the laws of the State of Florida. Any dispute with respect to this Agreement is subject to the laws of Florida, venue in Palm Beach County, Florida. Each Party shall be responsible for its own attorney's fees and costs incurred as a result of any action or proceeding under this Agreement.

18. TERMINATION

The Board reserves the right to terminate this Agreement at any time and for any reason, upon giving thirty (30) days notice to the other party. If said Agreement should be terminated for convenience as provided herein, the Board will be relieved of all obligations under said Agreement and the Board will only be required to pay that amount of the Agreement actually performed to the date of termination with no payment due for unperformed work or lost profits. In the event School Board determines that the Consultant's services are not being performed as agreed upon, the Consultant shall be deemed to be in default and the Board reserves the right to cancel this Agreement with five (5) days notice and to withhold all monies due the Consultant until such time as the Board, in its sole discretion shall determine whether to have the contract services completed by others or to cease obtaining the services. In the event that the Board determines to have the Agreement completed by others, the Consultant shall be liable for any costs of completion in excess of that called for in this Agreement. In the event that the Board determines not to have the contract completed by others, the Consultant shall be paid for the services that it satisfactorily performed prior to the termination but, in no event, shall the Consultant be paid for any work not actually performed or for lost profits. In the event that it is determined that a termination for cause was unjustified, the termination shall be deemed a termination for convenience and the Consultant shall be entitled to payment only for work actually performed prior to the termination and to any additional sums.

19. MINORITY STATUS

The Board strongly encourages active minority/women business enterprise participation with all professional services.

The Consultant certifies that: This business is minority owned and operated (minimum 51%) Yes No

If a consultant not representing a firm, I am a minority Yes No

20. COMMERCIAL NONDISCRIMINATION

Consultant shall not discriminate on the basis of race, gender, gender identity or expression, religion, national origin, ethnicity, sexual orientation, age or disability in the solicitation, selection, hiring, or treatment of sub-consultants, vendors, suppliers, or commercial customers. Consultant shall provide equal opportunity for sub-consultants to participate in all of its public sector and private sector sub-consulting opportunities, provided that nothing contained in this clause shall prohibit or limit other wise lawful efforts to remedy the effects of marketplace discrimination that has occurred or is occurring in the marketplace, such as those specified in the Palm Beach County School Board Policy 6.143. Consultant understands and agrees that violation of this clause is a material breach of the contract and may result in contract termination, debarment, or other sanctions.

21. LEGAL REVIEW

The parties hereto represent that they have reviewed the Agreement and have sought legal advice concerning the legal significance and ramifications of the provisions contained herein.

22. NOTICES

Any notice permitted or required under this Agreement shall be in writing and signed by the party giving or serving the same, and shall be served either by personal delivery or certified mail to the following persons and at the following addresses:

Consultant Jessica Horn

SCHOOL BOARD
OF PALM BEACH COUNTY, FLORIDA
Purchasing Department
3300 Forest Hill Boulevard, Suite A 323
West Palm Beach, Florida 33406

Address 3939 NW 94th Way Sunrise FL 33351

Telephone # (954) 309 - 4562 Extension # _____

Consultant E-mail (Required) jdthorn715@att.net

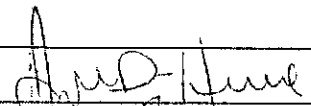
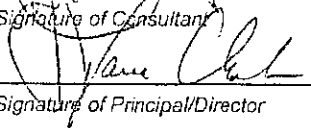
23. MANDATORY CONTRACT DOCUMENTS

This Agreement includes the terms and conditions set forth in this document, and set forth in the following additional documents attached hereto and incorporated herein: (approval will not be granted without these **mandatory attachments**)

- Exhibit A - Beneficial Interest and Disclosure of Ownership Affidavit (PBSD 1997). See Page 6.
- Exhibit B - Provide Consultant Evaluation (PBSD 2075). See Page 7.

- \$5,000 or less per vendor/fiscal year/location requires consultant and principal/director signature only.
- \$5,001 to \$25,000 per vendor/fiscal year/location requires signature of consultant, principal/director, regional/ assistant superintendent, legal services, chief academic/operating officer, deputy superintendent/chief of schools and superintendent.
- All consultant contracts over \$25,000 must be approved by the Legal Department before going to the Board. The Board Chairman will sign the contract after Board Approval.

NOW, THEREFORE, the parties hereto have affixed their signatures on the day and year first above written.

 _____ <i>Signature of Consultant</i>	7/1/16 _____ <i>Date</i>	Jessica Horn _____ <i>Print Name of Consultant</i>
 _____ <i>Signature of Principal/Director</i>	9/5/16 _____ <i>Date</i>	Dave Clark _____ <i>Print Name of Principal/Director</i>

_____ <i>Signature of Regional/Assistant Superintendent</i>	_____ <i>Date</i>	_____ <i>Print Name of Regional/Assistant Superintendent</i>
_____ <i>Signature of Chief Academic/Operating Officer</i>	_____ <i>Date</i>	_____ <i>Print Name of Chief Academic/Operating Officer</i>
_____ <i>Signature of Deputy Superintendent/Chief of Schools</i>	_____ <i>Date</i>	_____ <i>Signature of Legal Services Designee</i>
_____ <i>Signature of Superintendent</i>	_____ <i>Date</i>	_____ <i>Signature of School Board Chairman</i>
		_____ <i>Date</i>



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
PURCHASING DEPARTMENT
**Beneficial Interest and
Disclosure of Ownership Affidavit**

Bid No. _____ Project No./Title _____

N/A

Corporate Name _____

Tax FEIN No. _____

Before me, the undersigned authority, personally appeared, _____, ("Corporate Representative") this _____ day of _____, 20____, who, first being duly sworn, as required by law, subject to the penalties prescribed for perjury, deposes and says:

- 1) Corporate Representative has read the contents of this Affidavit, has actual knowledge of the facts contained herein, and states that the facts contained herein are true, correct, and complete.
- 2) The following is a list of every "person" (as defined in Section 1.01(3), Florida Statutes to include individuals, children firms, associates, joint adventures, partnerships, estates, trusts, business trusts, syndicates, fiduciaries, corporations and all other groups and combinations) holding 5% or more of the beneficial interest in the disclosing entity: (If more space is needed, attach separate sheet)

A. Persons or corporate entities owning 5% or more:

Name	Address	Percentage
_____	_____	_____
_____	_____	_____

B. Persons or corporate entities who hold by proxy the voting power of 5% or more:

Name	Address	Percentage
_____	_____	_____
_____	_____	_____

C. Stock held for others and for whom held:

1. Name / 2. From Whom Held	Address	Percentage
1. _____	_____	_____
2. _____	_____	_____
1. _____	_____	_____
2. _____	_____	_____
1. _____	_____	_____
2. _____	_____	_____

CORPORATE REPRESENTATIVE

By: _____

SWORN TO and subscribed before me this _____ day of _____, 20____, by _____ Such person(s) (Notary Public must check applicable box).

is/are personally known to me. produced a current driver license(s). produced _____ as identification.

Notary Public

(Print, Type or Stamp Name of Notary Public)



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
PURCHASING DEPARTMENT

PO Number

Consultant Evaluation

School/Department Olympic Heights High School

Name of Consultant Jessica Horn

Contract Period From 7/1/16 To 6/30/17

Rating: 5 - Superior 4 - Satisfactory Plus 3 - Satisfactory 2 - Satisfactory Minus 1 - Unsatisfactory

JOB KNOWLEDGE AND SKILL

1. Technical and procedural know-how to complete the project
2. Knowledge of his/her specialty area
3. Ingenuity, creativity, and innovation
4. General quality of the work performed
5. Student Assessment

	5	4	3	2	1
1.					
2.					
3.					
4.					
5.					

PRODUCTIVITY

1. Services provided matched the specifications of the contract
2. Results produced
3. Ability to meet goals as scheduled
4. Success of the project

1.					
2.					
3.					
4.					

COMMUNICATION

1. Listening skills
2. Returned phone calls, follow-up information, etc. in a timely manner
3. Overall communication skills
4. Overall accessibility/availability

1.					
2.					
3.					
4.					

INTERACTION

1. Working relationships with teachers and/or students
2. Ability to work as part of a team
3. Status updates and information received as the project progressed

1.					
2.					
3.					

RATING: A - Agree D - Disagree N/A - Not Applicable

1. Demonstrates dependability
2. Demonstrates ingenuity/creativity/innovation
3. Performs well under pressure
4. Effective when presenting ideas orally
5. Expresses ideas clearly and uses correct grammar in written communication
6. Listens effectively
7. Provides feedback in a constructive and timely manner
8. Is self-reliant and requires little or no supervision
9. Treats staff and/or students with fairness, respect and integrity.

	A	D	NA
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			

I would hire this consultant again. Yes No

Signature of Evaluator

Jacqueline Gonzalez Parsons

Print Name of Evaluator

Date

Payments - Jessica Horn

Date	Chk #	Payee	Description	Amount	Hrs Worked	Pay Rate	Total
09/12/16	38367	Jessica D. Horn	Invoice # 2908162	\$ 1,881.25	75.25	\$ 25	\$ 1,881.25
10/19/16	38564	Jessica D. Horn	Invoice # 3109162	\$ 2,100.00	84	\$ 25	\$ 2,100.00
11/18/16	38730	Jessica D. Horn	Invoice # 3210161	\$ 918.75	36.75	\$ 25	\$ 918.75
11/29/16	38786	Jessica D. Horn	Invoice # 3311161	\$ 756.25	30.25	\$ 25	\$ 756.25
01/10/17	38989	Jessica D. Horn	Invoice # 3412161	\$ 868.75	34.75	\$ 25	\$ 868.75
02/22/17	39212	Jessica D. Horn	Invoice # 341171	\$ 1,425.00	57	\$ 25	\$ 1,425.00
03/16/17	39357	Jessica D. Horn	Invoice # 341172	\$ 1,006.25	40.25	\$ 25	\$ 1,006.25
04/21/17	39518	Jessica D. Horn	Invoice # 373172	\$ 1,075.00	43	\$ 25	\$ 1,075.00
05/19/17	39647	Jessica D. Horn	Invoice # 384171	\$ 700.00	28	\$ 25	\$ 700.00
06/12/17	39763	Jessica D. Horn	Invoice # 395171	\$ 1,825.00	73	\$ 25	\$ 1,825.00
					502.25		\$ 12,556.25

Information prepared based on invoices paid by the school

2016-2017

<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>
09/12/2016	Check 38367	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 2908162	\$1,881.25	\$0.00	\$1,881.25	09/30/2016
09/16/2016	Check 38395	Boosters-band 6-0650.00	JESSICA D. HORN GUARD UNIFORMS AND FLAGS	\$2,631.95	\$0.00	\$2,631.95	09/30/2016
10/19/2016	Check 38564	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 3109162	\$2,100.00	\$0.00	\$2,100.00	10/31/2016
11/18/2016	Check 38730	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 3210161	\$918.75	\$0.00	\$918.75	11/30/2016
11/29/2016	Check 38786	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 3311161	\$756.25	\$0.00	\$756.25	12/30/2016
01/10/2017	Check 38989	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 3412161	\$868.75	\$0.00	\$868.75	01/31/2017
01/10/2017	Check 38991	Boosters-band 6-0650.00	JESSICA D. HORN PRINTED FLAGS	\$1,187.70	\$0.00	\$1,187.70	01/31/2017
02/22/2017	Check 39212	Boosters-band 6-0650.00	JESSICA D. HORN GLOVES, UNIFORMS WINTERGUARD	\$1,452.58	\$0.00	\$2,877.58	02/28/2017
02/22/2017	Check 39212	Boosters-band 6-0650.00	JESSICA D. HORN WINTERGUARD Inv# 341171	\$1,425.00	\$0.00	\$2,877.58	02/28/2017
03/16/2017	Check 39357	Boosters-band 6-0650.00	JESSICA D. HORN SUPPLIES	\$904.75	\$0.00	\$2,429.35	03/31/2017
03/16/2017	Check 39357	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 341172	\$1,006.25	\$0.00	\$2,429.35	03/31/2017
03/16/2017	Check 39357	Boosters-band 6-0650.00	JESSICA D. HORN GUARD JACKETS Inv# 3	\$518.35	\$0.00	\$2,429.35	03/31/2017
04/21/2017	Check 39518	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 373172	\$1,075.00	\$0.00	\$1,075.00	04/30/2017
05/19/2017	Check 39647	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 384171	\$700.00	\$0.00	\$700.00	05/31/2017
06/12/2017	Check 39763	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 395171	\$1,825.00	\$0.00	\$1,825.00	06/30/2017

Grand Total: **\$19,251.58** **\$0.00** **Balance:** **(\$19,251.58)**

Payments - Jessica Horn

Date	Chk #	Payee	Description	Amount	Vendor
09/16/16	38395	Jessica D. Horn	Uniforms and flags	\$ 2,631.95	Discount Dance Supply Band Shoppe
01/10/17	38991	Jessica D. Horn	Printed flags	\$ 1,187.70	Algy
02/22/17	39212	Jessica D. Horn	Gloves/Uniforms for Winter Guard	\$ 1,452.58	You go Girl Dancewear Discount Dance Supply McCormick's Group, LLC
03/16/17	39357	Jessica D. Horn	Supplies	\$ 904.75	Discount Dance Supply
03/16/17	39357	Jessica D. Horn	Guard Jackets	\$ 518.35	Band Shoppe
				\$ 6,695.33	

Information prepared based on invoices paid by the school

2016-2017

<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>
09/12/2016	Check 38367	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 2908162	\$1,881.25	\$0.00	\$1,881.25	09/30/2016
09/16/2016	Check 38395	Boosters-band 6-0650.00	JESSICA D. HORN GUARD UNIFORMS AND FLAGS	\$2,631.95	\$0.00	\$2,631.95	09/30/2016
10/19/2016	Check 38564	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 3109162	\$2,100.00	\$0.00	\$2,100.00	10/31/2016
11/18/2016	Check 38730	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 3210161	\$918.75	\$0.00	\$918.75	11/30/2016
11/29/2016	Check 38786	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 3311161	\$756.25	\$0.00	\$756.25	12/30/2016
01/10/2017	Check 38989	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 3412161	\$868.75	\$0.00	\$868.75	01/31/2017
01/10/2017	Check 38991	Boosters-band 6-0650.00	JESSICA D. HORN PRINTED FLAGS	\$1,187.70	\$0.00	\$1,187.70	01/31/2017
02/22/2017	Check 39212	Boosters-band 6-0650.00	JESSICA D. HORN GLOVES, UNIFORMS WINTERGUARD	\$1,452.58	\$0.00	\$2,877.58	02/28/2017
02/22/2017	Check 39212	Boosters-band 6-0650.00	JESSICA D. HORN WINTERGUARD Inv# 341171	\$1,425.00	\$0.00	\$2,877.58	02/28/2017
03/16/2017	Check 39357	Boosters-band 6-0650.00	JESSICA D. HORN SUPPLIES	\$904.75	\$0.00	\$2,429.35	03/31/2017
03/16/2017	Check 39357	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 341172	\$1,006.25	\$0.00	\$2,429.35	03/31/2017
03/16/2017	Check 39357	Boosters-band 6-0650.00	JESSICA D. HORN GUARD JACKETS Inv# 3	\$518.35	\$0.00	\$2,429.35	03/31/2017
04/21/2017	Check 39518	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 373172	\$1,075.00	\$0.00	\$1,075.00	04/30/2017
05/19/2017	Check 39647	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 384171	\$700.00	\$0.00	\$700.00	05/31/2017
06/12/2017	Check 39763	Boosters-band 6-0650.00	JESSICA D. HORN Inv# 395171	\$1,825.00	\$0.00	\$1,825.00	06/30/2017
Grand Total:				\$19,251.58	\$0.00	Balance: (\$19,251.58)	



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MICHAEL DUBINER
MARK WILENSKY

Email: dubiner_wilensky@bellsouth.net

Via email (lung.chiu@palmbeachschools.org)

RECEIVED
MAY 15 2018

INSPECTOR GENERAL

May 8, 2018

Lung Chiu
Inspector General
3318 Forest Hill Boulevard
Suite C-306
West Palm Beach, FL 33406

RE: Jacqueline Gonzalez-Parsons
OIG Case No. 17-664

Dear Inspector Chiu:

Pursuant to your Memorandum dated April 10, 2018, enclosed is my client's response to the Draft Report for OIG Case No. 17-664.

Thank you for your attention to this matter.

Very truly yours,

DUBINER & WILENSKY, L.L.C.



MARK WILENSKY

MW/rap

Enclosures

cc: Jacqueline Gonzalez-Parsons

RESPONSE TO INSPECTOR GENERAL DRAFT REPORT
SUBMITTED ON BEHALF OF JACQUELINE GONZALEZ-PARSONS

The Report of the Inspector General is misleading, incomplete and does not in any way reflect any investigation into the issues presented by the matter. The suggestion that there was an actual investigation conducted is completely belied by the actual facts.

The Draft Report claims that it resulted from a complaint made by the Principal of Olympic Heights High School, alleging that "a consultant hired by Band Director Jacqueline Gonzalez-Parsons was compensated more than what the consultant agreement stated." (sic). No "investigation" or explanation of the manner in which such consultants are paid was actually presented. In point of fact, Ms. Gonzalez-Parsons did not pay anyone. The conclusion that she did is not accurate or consistent with the truth. All payments are made by the Principal himself, after review of a request for payment. That request was first reviewed and passed upon by the bookkeeper. It was then the Principal who authorized and signed off on the payment. If, in fact, the payment requested exceeded the consultant agreement, the Principal was responsible not to make the payment. The fact that he did reflects that the Principal, too, did not maintain the kind of records necessary to ensure that such a payment was made. He relied upon the records and professional acumen of the bookkeeper, as did Ms. Gonzalez-Parsons. To do so was equally reasonable for both. The Draft Report completely omits any analysis of the Principal's actions in this matter. What is in fact true is that he relied upon the bookkeeper to advise him as to whether the agreement was being overspent. If that reliance was justified, so was the same reliance of Ms. Gonzalez-Parsons. The Draft Report should have properly pointed out that reliance on the bookkeeper to actually and efficiently do her job was justified, and at bottom line,

the failure to do so by the new bookkeeper was the cause of any mistake made in this matter.

The Draft Report ignored and chose not to investigate the course of conduct that had existed at the school for many years. The system set up by the designee of the Principal has been in effect for many years. It was the policy of the school to execute consultant agreements in \$5,000 increments, with subsequent \$5,000 agreements to follow, consistent with budgeting. Actual bookkeeping is done by the bookkeeper, as designated by the Principal, whose role is to monitor the payments under the agreements. The bookkeeper would advise when requested payments authorized and approved by the Principal approached the total amount set forth in a specific agreement. At that time, an additional agreement was prepared and submitted for approval. No payments were to be made in excess of the agreement, and Ms. Gonzales-Parsons always understood that none above an agreement total would be made until the supplemental agreement was approved. Although the Draft Report attempted to ignore that policy, the investigator spoke with the former bookkeepers, and neither denied that the above-referenced policy was in fact the way such agreements were always (and are still) handled by the school. In fact, the investigator had access to all of the contracts and records of the school. Had the investigator reviewed them, it would have been clear that for years the system administered by the designee of the Principal worked in exactly that way.

Bertha Beltran confirmed that process, and confirmed that she had instructed her successor in it. Her "cover herself" claim that she felt that it was a teacher responsibility is not relevant to this issue. She took on the responsibility and had handled it for years. It was also the Principal's responsibility to monitor all accounts. Everyone at Olympic

Heights High School, including the Principal and Ms. Gonzalez-Parsons, relied upon the bookkeeper to do that job. It is instructive that the system devised by the Principal and his designee worked for many years, without a problem. The records of the bookkeeper bear that out. The Draft Report chose to ignore that fact. It further chose to ignore that only when a bookkeeper whose job performance was so substandard that she was replaced in a short time failed to follow that policy, did the paperwork failure that is at issue here come to pass. Further, the Draft Report failed to address the fact that the Principal and the present bookkeeper have maintained that system, and in fact refined it even further, so that the amounts remaining in a consultant agreement are posted by the bookkeeper on each transaction. That is in fact a codification and improvement on the system that was in place when Bertha Beltran was bookkeeper, and continues the policy of the bookkeeper monitoring the status of the consultant agreements. The suggestion that this issue has its genesis anywhere but in the failure of the bookkeeper (Ms. Del Sorbo) to continue and comply with the longstanding policy of this school is grossly misplaced.

While the Draft Report suggests that Ms. Beltran provided the monitoring of the agreements as some sort of service and not because she had to do so, that point is hardly germane. She did provide the monitoring. It was part of the methodology used in the school for years. Its existence was passed on to Ms. Beltran's successor, according to Ms. Beltran's own statement. If the successor bookkeeper was going to stop monitoring the agreements, and as the designee of the Principal was going to change the practice and policies that had been relied upon for years, either she or the Principal had an obligation to advise those who relied upon those practices and policies of the change. No such announcement was made. It was clearly reasonable for Ms. Gonzalez-Parsons to continue

to handle such matters as she had done for years at the school, as she was directed to do by the Principal's designee/bookkeeper.

The implication that there existed some issue because "the OIG cannot verify if Ms. Horn worked the hours listed on each invoice" is spurious and shows the misleading nature of the Draft Report. In fact, Ms. Gonzales-Parsons signed off on each request for payment. That is the verification that the hours were worked, and the kind of verification used in the school and in the district. The Principal effectively signed off when he approved each payment. The investigator never inquired as to how the invoices were approved, or she would have been advised that Ms. Gonzalez-Parsons personally viewed and reviewed the work and hours. How does the OIG know that a teacher, an administrator or even a Principal is working the hours for which they are paid? The school district is not a factory, and not all employees clock in and out. In fact, it is neither unusual nor improper for work performed and hours expended to be compensated upon the verification of a supervisor. That occurred with this consultant. No proof is presented that it did not. The substitution of innuendo for proof is not sound investigatory work.

While the Draft Report states that Chapter 8 of the District's Internal Account Manual states that the teacher/sponsor is to confirm payments by reviewing account transactions periodically, there is not and could not be any evidence that Ms. Gonzalez-Parsons did not do so. The Draft Report does not cite any such evidence, because in fact the opposite is true. Instead of citation to investigative evidence of proof, the Draft Report again substitutes innuendo and suggestion in place of investigation and evidence. As she explained in her responses which were not included in the Draft Report, she in fact maintains her own accounting/bookkeeping records. However, she does so as a back up

to the official records of the school bookkeeper, whose job it is to maintain such records for the school. I have attached hereto the Quick Books accounting information utilized by Ms. Gonzalez-Parsons, as well as a breakout of the records concerning Ms. Horn. As Ms. Gonzales-Parsons explained in her responses which were not included in the Draft Report, she in fact maintains her own accounting/bookkeeping records. Of interest, though ignored by the Draft Report, is the fact that while Ms. Beltran was bookkeeper, and, since Concetta Del Sorbo was replaced because of the problems she had during her brief and unsuccessful tenure as bookkeeper, there has been no issue regarding supplemental agreements or any other bookkeeping matter. Had the investigation truly looked into the issue and the situation at Olympic Heights High School, it would have been revealed that in fact Ms. Del Sorbo was ill equipped and singularly ineffective in her role as bookkeeper. Ms. Del Sorbo herself confided to others that she hated the job and that she cried every day, under the stress. Other teachers/sponsors complained of her performance of the job, which could not be rectified by the Tuesday night tutoring sessions given her by Ms. Beltran.

Of even greater concern is the blatant misstatement of fact which claims that Ms. "Gonzalez-Parsons testimony included that a new (supplement) was executed." That is either an intentional misstatement of fact, or reflects an inability to understand what was set forth in Ms. Gonzalez-Parsons' response. There is an obvious typographical error in her response to question 8. In the first sentence of that response, Ms. Gonzalez-Parsons explains why such an agreement was not executed. In the second sentence the word "not" is inadvertently omitted. Any fair reading of the answers to those questions makes that clear. Playing "gotcha" does not attach credibility to the Draft Report. The investigator

followed up with subsequent inquiries, and could have easily pointed out the obvious typographical error. She purposefully chose not to do so. In fact, a fair reading of her responses makes clear that Ms. Gonzalez-Parsons did not claim that a supplemental agreement was executed for the time frame at issue. She explained how the process worked, and explained that because the bookkeeper and Principal never advised that the initial agreement had been exceeded, she was not made aware of the need to execute the supplement, and did not.

As to the issue of purchasing, the Draft Report completely ignore the matters presented by Ms. Gonzalez-Parsons in response to direct questions from the investigator. She explained that “[T]here are times that use of the school card is impractical or impossible... Purchases for performances can be time sensitive, and if it is for a unique item only available from a single vendor or in a limited time frame, [purchases from district approved vendors] is not always possible. Many of the purchases that are made for the band program involve either one of a kind items (uniforms, etc.) or items that are not on the list of items and vendors the District has considered, and approved.” In fact, all “such purchases are in fact Principal approved, as no payment to any vendor, or reimbursement for any order is made until approved by the Principal. In all cases, use of vendors previously used and approved is the first choice.” That explanation for the few times that the exceptional circumstances arise is ignored, and summarized in one misleading sentence that omits the rationale. Indeed, review of the investigator’s chart of items for which non-approved vendors were utilized makes clear that the practice was only for performance related materials which were one of a kind and unique.

As Ms. Gonzalez-Parsons stated as to the manner in which non approved vendors

are utilized, in language not included in the Draft Report, "[T]here are often not three vendors who produce the one of a kind designs we utilize. Some of those items involve design and art materials which are unique creations, only sold by one vendor. We cannot take one vendor's design and seek quotes from two other designers to reproduce that vendor's work product. We are not ordering notebooks, pencils or calculators, which are by their nature mass produced and available from multiple vendors."

As to the language concerning purchase orders for items exceeding \$1,000, had the investigator spoken to the department head, she would have learned that in this department purchase orders for amounts exceeding \$1,000 are not utilized. None of the bookkeepers nor the Principal have ever inquired about such documents, and never demanded them. All employees follow the methods and standards set forth by the Principal and/or his designee. Ms. Gonzalez-Parsons is similarly situated. If the school policies conflict with those of the District, it is respectfully suggested that the OIG is directing its inquiry in the wrong place. As to a teacher/sponsor, the day to day interpretation of the District policies, standards and its manuals is set by the Principal and his designee/bookkeeper.

Lions Music Program Booster Club

Profit & Loss

04/24/18

July 2016 through June 2017

Accrual Basis

	Jul '16 - Jun 17
Ordinary Income/Expense	
Income	
Fair Share Fees	
Fair Share Fees - Marching Band	32,118.77
Fair Share Fees - Concert Band	4,050.50
Fair Share Fees - Jazz Band	7,875.00
Fair Share Fees - Winter Guard	16,140.50
Total Fair Share Fees	59,982.77
Car Wash Income	2,332.00
Fundraiser - Dinner	594.80
Band Banquet Ticket Sales	5,915.00
SFWGA Fundraiser	
Ticket Sales	
Tickets	6,479.00
Hosting Fee	-3,510.00
Credit Card Fees	-64.48
Total Ticket Sales	2,904.52
Food Sales	
Food Income	3,280.00
Food Costs	-879.18
Cash Donations - Food Costs	470.00
Total Food Sales	2,870.84
T-shirt Sales	
T-Shirts Sold	655.00
T-Shirt Costs	-400.00
Total T-shirt Sales	255.00
Sponsors	400.00
SFWGA Vendor Tables	740.00
Other Costs	
Security	-770.00
Judge's expenses	-50.00
Radio Rental	-238.25
Wristbands	-75.35
SFWGA Supplies	-130.07
Total Other Costs	-1,261.67
Total SFWGA Fundraiser	5,908.69
Donations	10,138.39
Enjoy the City Fundraiser	3,575.00
Gear Bags Income	216.00
Holiday Concert Income	1,510.00
Guard Uniforms/Shoes/Jackets	1,272.70
T-shirt Income	568.00
Winter Guard Supplies	1,248.50
Year-End Concert Income	1,645.00
Other Income - Scaffolding	400.00
Total Income	95,308.85
Expense	
Piano Accompaniment	200.00

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04/24/18

Accrual Basis

Lions Music Program Booster Club

Profit & Loss

July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>
Band Banquet Expense	
Banquet Food	3,862.80
DJ and Photo Booth	750.00
Tips	100.00
Banquet Cake	40.00
Balloons	49.00
Decorations	20.00
Trophies for Band Banquet	991.21
Total Band Banquet Expense	5,813.01
Competition Expenses	311.00
Drill Writer Expenses	4,930.00
Dues	178.00
Entry Fees	2,750.80
Equipment Supplies	2,023.69
Equipment Supplies Percussion	891.70
Field Paint/Winter Guard Paint	985.79
Guard Uniforms and flags	1,452.58
Instructors Fees	47,356.37
Misc Expense	58.00
Music Costs	5,159.25
Office supplies	762.50
Props	1,519.28
Repair and Maintenance	336.13
Software Program Costs	200.00
Supervision	127.50
Supplies- First Aid	63.76
Supplies- Instruments	2,620.49
Transportation Expense	7,557.14
Uniforms - Supplies	
Uniforms - Guard	2,631.95
Uniforms - Bibbers	152.75
Uniforms - Drycleaning	1,023.00
Uniforms - Winter Guard	1,706.05
Uniforms - Supplies - Other	294.70
Total Uniforms - Supplies	5,808.45
Web Site Hosting	128.25
Total Expense	91,231.69
Net Ordinary Income	4,075.18
Net Income	4,075.16

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04/24/18

Accrual Basis

Lions Music Program Booster Club Transaction Detail By Account

July 2016 through June 2017

Type	Date	Name	Class	Debit	Credit	Balance
Chubbys Fundraiser-Winter Guard						
Deposit	03/08/2017		Winter G...		176.00	176.00
Deposit	03/08/2017		Winter G...		220.00	396.00
General Journal	03/08/2017		Winter G...	200.00		196.00
General Journal	03/08/2017		Winter G...		8.00	204.00
Deposit	03/13/2017		Winter G...		3.00	207.00
Deposit	04/26/2017		Winter G...		9.00	216.00
General Journal	04/30/2017		Winter G...	216.00		0.00
Total Chubbys Fundraiser-Winter Guard				416.00	416.00	0.00
Fair Share Fees						
Fair Share Fees - Marching Band						
Deposit	07/01/2016		Guard/M...		5,400.00	5,400.00
Deposit	07/01/2016		Guard/M...		5,717.00	11,117.00
Deposit	07/08/2016		Guard/M...		200.00	11,317.00
Deposit	08/08/2016		Guard/M...		1,100.00	12,417.00
Deposit	08/08/2016		Guard/M...		6,900.00	19,317.00
Deposit	08/10/2016		Guard/M...		3,600.00	22,917.00
Deposit	09/12/2016		Guard/M...		400.00	23,317.00
Deposit	09/22/2016		Guard/M...		2,010.00	25,327.00
Deposit	09/25/2016		Guard/M...		41.77	25,368.77
Deposit	10/30/2016		Guard/M...		130.00	25,498.77
Deposit	10/30/2016		Guard/M...		289.00	25,787.77
Deposit	10/30/2016		Guard/M...		1,325.50	27,113.27
Deposit	10/30/2016		Guard/M...		1,270.50	28,383.77
Deposit	10/30/2016		Guard/M...		57.00	28,440.77
Deposit	11/18/2016		Guard/M...		1,750.00	30,190.77
Deposit	12/20/2016		Guard/M...		267.00	30,457.77
Deposit	01/20/2017		Guard/M...		560.00	31,017.77
Deposit	02/02/2017		Guard/M...		25.00	31,042.77
Deposit	02/17/2017		Guard/M...		724.00	31,766.77
Deposit	02/28/2017		Guard/M...		175.00	31,941.77
Deposit	04/26/2017		Guard/M...		175.00	32,116.77
Total Fair Share Fees - Marching Band				0.00	32,116.77	32,116.77
Fair Share Fees - Concert Band						
Deposit	12/01/2016		Concert ...		1,010.50	1,010.50
Deposit	01/20/2017		Concert ...		450.00	1,460.50
Deposit	02/02/2017		Concert ...		550.00	2,010.50
Deposit	02/04/2017		Concert ...		427.00	2,437.50
Deposit	02/17/2017		Concert ...		875.00	3,312.50
Deposit	02/28/2017		Concert ...		284.00	3,596.50
Deposit	03/08/2017		Concert ...		250.00	3,846.50
Deposit	04/26/2017		Concert ...		204.00	4,050.50
Total Fair Share Fees - Concert Band				0.00	4,050.50	4,050.50
Fair Share Fees - Jazz Band						
Deposit	11/18/2016		Jazz Band		500.00	500.00
Deposit	12/01/2016		Jazz Band		2,141.00	2,641.00
Deposit	01/20/2017		Jazz Band		440.00	3,081.00
Deposit	02/04/2017		Jazz Band		1,114.00	4,195.00
Deposit	02/04/2017		Jazz Band		180.00	4,375.00
Deposit	02/17/2017		Jazz Band		1,212.00	5,587.00
Deposit	04/26/2017		Jazz Band		1,539.50	7,126.50
Deposit	04/27/2017		Jazz Band		548.50	7,675.00
Total Fair Share Fees - Jazz Band				0.00	7,675.00	7,675.00

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04/24/18

Accrual Basis

Lions Music Program Booster Club Transaction Detail By Account

July 2016 through June 2017

Type	Date	Name	Class	Debit	Credit	Balance
Fair Share Fees - Winter Guard						
Deposit	12/01/2016		Winter G...		1,150.00	1,150.00
Deposit	12/20/2016		Winter G...		2,025.00	3,175.00
Deposit	01/20/2017		Winter G...		2,100.00	5,275.00
Deposit	02/02/2017		Winter G...		850.00	6,125.00
Deposit	02/04/2017		Winter G...		1,755.00	7,880.00
Deposit	02/17/2017		Winter G...		1,950.00	9,830.00
General Journal	02/17/2017		Winter G...		432.00	10,262.00
Deposit	03/08/2017		Winter G...		500.00	10,762.00
Deposit	03/08/2017		Winter G...		15.00	10,777.00
Deposit	03/08/2017		Winter G...		100.00	10,877.00
General Journal	03/08/2017		Winter G...		200.00	11,077.00
Deposit	04/26/2017		Winter G...		2,336.50	13,413.50
Deposit	04/27/2017		Winter G...		935.50	14,349.00
Deposit	04/28/2017		Winter G...		366.00	14,715.00
General Journal	04/30/2017		Winter G...		216.00	14,931.00
Deposit	05/10/2017		Winter G...		562.00	15,493.00
Deposit	06/07/2017		Winter G...		547.50	16,040.50
Deposit	06/30/2017		Winter G...		100.00	16,140.50
Total Fair Share Fees - Winter Guard				0.00	16,140.50	16,140.50
Total Fair Share Fees				0.00	59,982.77	59,982.77
Car Wash Income						
Deposit	09/25/2016		Guard/M...		2,375.00	2,375.00
Deposit	09/25/2016		Guard/M...	43.00		2,332.00
Total Car Wash Income				43.00	2,375.00	2,332.00
Fundraiser - Dinner						
Deposit	02/28/2017		Guard/M...		185.80	185.80
Deposit	03/08/2017		Guard/M...		74.00	259.80
Deposit	06/08/2017		Guard/M...		335.00	594.80
Total Fundraiser - Dinner				0.00	594.80	594.80
Band Banquet Ticket Sales						
Deposit	04/27/2017		Guard/M...		600.00	600.00
Deposit	04/27/2017		Guard/M...		1,000.00	1,600.00
Deposit	04/27/2017		Guard/M...		550.00	2,150.00
Deposit	04/27/2017		Guard/M...		1,865.00	4,015.00
Deposit	04/27/2017		Guard/M...		1,850.00	5,865.00
Deposit	05/05/2017		Guard/M...		50.00	5,915.00
Total Band Banquet Ticket Sales				0.00	5,915.00	5,915.00
SFWGA Fundraiser						
Ticket Sales						
Tickets						
Deposit	03/04/2017		Guard/M...		4,439.00	4,439.00
Deposit	03/13/2017		Guard/M...		2,040.00	6,479.00
Total Tickets				0.00	6,479.00	6,479.00
Hosting Fee						
Check	01/17/2017	South florida Winter Guard	Guard/M...	1,000.00		-1,000.00
Check	03/04/2017	South florida Winter Guard	Guard/M...	2,510.00		-3,510.00
Total Hosting Fee				3,510.00	0.00	-3,510.00
Credit Card Fees						
Deposit	03/13/2017		Guard/M...	64.48		-64.48
Total Credit Card Fees				64.48	0.00	-64.48
Total Ticket Sales				3,574.48	6,479.00	2,904.52

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04/24/18

Accrual Basis

Lions Music Program Booster Club Transaction Detail By Account

July 2016 through June 2017

Type	Date	Name	Class	Debit	Credit	Balance
Food Sales						
Food Income						
Deposit	03/04/2017		Guard/M...		2,565.00	2,565.00
Deposit	03/04/2017		Guard/M...		484.00	3,049.00
Deposit	03/13/2017		Guard/M...		231.00	3,280.00
Total Food Income				0.00	3,280.00	3,280.00
Food Costs						
Check	03/04/2017		Guard/M...	77.00		-77.00
Check	03/04/2017		Guard/M...		8.00	-69.00
Check	03/04/2017		Guard/M...	102.00		-171.00
Check	03/04/2017	Walmart	Guard/M...	222.74		-393.74
Check	03/04/2017	Walmart	Guard/M...		129.94	-263.80
Check	03/04/2017	Classic Party Rentals	Guard/M...	300.00		-563.80
Check	04/26/2017	Costco	Guard/M...	470.92		-1,034.72
Check	04/26/2017	Costco	Guard/M...		155.56	-879.16
Total Food Costs				1,172.66	293.50	-879.16
Cash Donations - Food Costs						
Deposit	01/31/2017		Guard/M...		470.00	470.00
Total Cash Donations - Food Costs				0.00	470.00	470.00
Total Food Sales				1,172.66	4,043.50	2,870.84
T-shirt Sales						
T-Shirts Sold						
Deposit	03/04/2017		Guard/M...		585.00	585.00
Deposit	03/13/2017		Guard/M...		70.00	655.00
Total T-Shirts Sold				0.00	655.00	655.00
T- Shirt Costs						
Check	03/04/2017	Esy, Inc	Guard/M...	400.00		-400.00
Total T- Shirt Costs				400.00	0.00	-400.00
Total T-shirt Sales				400.00	655.00	255.00
Sponsors						
Deposit	02/28/2017		Guard/M...		400.00	400.00
Total Sponsors				0.00	400.00	400.00
SFWGA Vendor Tables						
Deposit	02/28/2017		Guard/M...		460.00	460.00
Deposit	03/08/2017	Origami Owl	Guard/M...		80.00	540.00
Deposit	03/08/2017		Guard/M...		200.00	740.00
Total SFWGA Vendor Tables				0.00	740.00	740.00
Other Costs						
Security						
Check	04/26/2017	PBC School District	Guard/M...	770.00		-770.00
Total Security				770.00	0.00	-770.00
Judge's expenses						
General Journal	03/08/2017		Guard/M...	50.00		-50.00
Total Judge's expenses				50.00	0.00	-50.00
Radio Rental						
Check	03/04/2017	Dollar Rental	Guard/M...	236.25		-236.25
Total Radio Rental				236.25	0.00	-236.25

Lions Music Program Booster Club Transaction Detail By Account

July 2016 through June 2017

Type	Date	Name	Class	Debit	Credit	Balance
Wristbands						
Check	03/04/2017	NetBrands	Guard/M...	75.36		-75.36
Total Wristbands				75.36	0.00	-75.36
SFWGA Supplies						
Check	03/04/2017	Charles - Janitor	Guard/M...	50.00		-50.00
Check	03/04/2017	Oriental Trading Company	Guard/M...	39.93		-89.93
Check	03/04/2017	Walmart	Guard/M...	40.14		-130.07
Total SFWGA Supplies				130.07	0.00	-130.07
Total Other Costs				1,261.67	0.00	-1,261.67
Total SFWGA Fundraiser				6,408.81	12,317.50	5,908.89
Donations						
Deposit	09/26/2016	██████████	Guard/M...		40.00	40.00
Deposit	10/30/2016		Guard/M...		8,870.50	6,910.50
Deposit	01/31/2017		Jazz Band		160.00	7,070.50
Deposit	04/26/2017		Guard/M...		2,000.00	9,070.50
Deposit	06/05/2017	Wells Fargo	Guard/M...		1,000.00	10,070.50
Deposit	06/08/2017		Guard/M...		67.89	10,138.39
Total Donations				0.00	10,138.39	10,138.39
Enjoy the City Fundraiser						
Deposit	09/16/2016		Guard/M...		350.00	350.00
Deposit	09/16/2016		Guard/M...		1,500.00	1,850.00
Deposit	09/16/2016		Guard/M...		1,475.00	3,325.00
Deposit	09/16/2016		Guard/M...		1,400.00	4,725.00
Deposit	09/16/2016		Guard/M...		1,150.00	5,875.00
Deposit	09/16/2016		Guard/M...		1,275.00	7,150.00
Check	12/28/2016	Save Around	Guard/M...	3,575.00		3,575.00
Total Enjoy the City Fundraiser				3,575.00	7,150.00	3,575.00
Gear Bags Income						
Deposit	09/25/2016		Guard/M...		750.00	750.00
Check	09/25/2016	Wizard Creations	Guard/M...	534.00		216.00
Total Gear Bags Income				534.00	750.00	216.00
Holiday Concert Income						
Deposit	12/01/2016		Guard/M...		1,510.00	1,510.00
Total Holiday Concert Income				0.00	1,510.00	1,510.00
Guard Uniforms/Shoes/Jackets						
Deposit	09/16/2016		Guard/M...		245.00	245.00
Deposit	09/22/2016		Guard/M...		375.00	620.00
Deposit	10/30/2016		Guard/M...		125.00	745.00
Deposit	10/30/2016		Guard/M...		225.00	970.00
Deposit	02/17/2017		Winter G...		423.70	1,393.70
Check	05/21/2017	██████████	Guard/M...	121.00		1,272.70
Total Guard Uniforms/Shoes/Jackets				121.00	1,393.70	1,272.70
T-shirt Income						
Deposit	09/25/2016		Guard/M...		2,028.00	2,028.00
Check	09/25/2016	NextBrands	Guard/M...	740.00		1,288.00
Check	09/25/2016	NextBrands	Guard/M...	740.00		548.00
Deposit	06/30/2017		Guard/M...		20.00	568.00
Total T-shirt Income				1,480.00	2,048.00	568.00

Lions Music Program Booster Club Transaction Detail By Account

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July 2016 through June 2017

Accrual Basis

Type	Date	Name	Class	Debit	Credit	Balance
Winter Guard Supplies						
Deposit	12/01/2016		Winter G...		206.50	206.50
Deposit	12/07/2016		Winter G...		432.00	638.50
Deposit	12/20/2016		Winter G...		471.50	1,110.00
Deposit	02/02/2017		Winter G...		63.50	1,173.50
Check	02/08/2017	Jessica Horn	Winter G...	45.00		1,128.50
Deposit	04/27/2017		Winter G...		45.00	1,173.50
Deposit	06/07/2017		Winter G...		55.00	1,228.50
Deposit	06/30/2017		Winter G...		20.00	1,248.50
Total Winter Guard Supplies				45.00	1,293.50	1,248.50
Year-End Concert Income						
Deposit	05/18/2017		Concert ...		1,645.00	1,645.00
Total Year-End Concert Income				0.00	1,645.00	1,645.00
Other Income - Scaffolding						
Deposit	10/30/2016		Guard/M...		400.00	400.00
Total Other Income - Scaffolding				0.00	400.00	400.00
Piano Accompaniment						
Check	05/21/2017		Concert ...	200.00		-200.00
Total Piano Accompaniment				200.00	0.00	-200.00
Band Banquet Expense						
Banquet Food						
Check	05/05/2017	Boca Dunes	Guard/M...	3,362.80		-3,362.80
General Journal	06/12/2017		Guard/M...	500.00		-3,862.80
Total Banquet Food				3,862.80	0.00	-3,862.80
DJ and Photo Booth						
General Journal	06/12/2017		Guard/M...	750.00		-750.00
Total DJ and Photo Booth				750.00	0.00	-750.00
Tips						
Check	05/05/2017	Premier Xtras	Guard/M...	100.00		-100.00
Total Tips				100.00	0.00	-100.00
Banquet Cake						
Check	05/21/2017		Guard/M...	40.00		-40.00
Total Banquet Cake				40.00	0.00	-40.00
Balloons						
Check	05/21/2017		Guard/M...	49.00		-49.00
Total Balloons				49.00	0.00	-49.00
Decorations						
Check	05/05/2017		Guard/M...	20.00		-20.00
Total Decorations				20.00	0.00	-20.00
Trophies for Band Banquet						
Check	05/05/2017	Edco Awards & Specialties	Guard/M...	991.21		-991.21
Total Trophies for Band Banquet				991.21	0.00	-991.21
Total Band Banquet Expense				5,813.01	0.00	-5,813.01
Competition Expenses						
Check	08/31/2016	PBA District 14	Guard/M...	10.00		-10.00
Check	10/30/2016	The Fighting Indians Ban...	Guard/M...	26.00		-36.00
Check	02/02/2017	Dillard High School	Jazz Band	275.00		-311.00
Total Competition Expenses				311.00	0.00	-311.00

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Accrual Basis

Lions Music Program Booster Club Transaction Detail By Account

July 2016 through June 2017

Type	Date	Name	Class	Debit	Credit	Balance
Drill Writer Expenses						
Check	07/01/2016	Ronald C. Coleman	Guard/M...	2,000.00		-2,000.00
Check	09/14/2016	Ronald C. Coleman	Guard/M...	700.00		-2,700.00
Check	10/17/2016	Ronald C. Coleman	Guard/M...	630.00		-3,330.00
Check	12/19/2016	Ronald C. Coleman	Winter G...	280.00		-3,610.00
Check	01/20/2017	Ronald C. Coleman	Winter G...	1,320.00		-4,930.00
Total Drill Writer Expenses				4,930.00	0.00	-4,930.00
Dues						
Check	09/14/2016	Jacqueline Parson	Guard/M...	178.00		-178.00
Total Dues				178.00	0.00	-178.00
Entry Fees						
Check	09/07/2016	Falcon Sound Alliance	Guard/M...	150.00		-150.00
Check	10/14/2016	Park Vista HS	Guard/M...	150.00		-300.00
Check	10/30/2016	Vero Beach High School	Guard/M...	150.00		-450.00
Check	10/30/2016	The Education Foundatio...	Guard/M...	100.00		-550.00
Check	11/18/2016	The Education Foundatio...	Concert ...	120.00		-670.00
Check	11/18/2016	South Florida Winter Guard	Winter G...	600.00		-1,270.00
Check	11/18/2016	The Education Foundatio...	Concert ...	20.00		-1,290.00
Check	12/19/2016	Florida Bandmasters Ass...	Concert ...	1,092.80		-2,382.80
Check	02/22/2017	Florida Bandmasters Ass...	Jazz Band	368.00		-2,750.80
Total Entry Fees				2,750.80	0.00	-2,750.80
Equipment Supplies						
Check	09/25/2016	Costco	Guard/M...	119.99		-119.99
Check	09/25/2016	Costco	Guard/M...	128.99		-248.98
Check	09/25/2016	Walmart	Guard/M...	98.03		-347.01
Check	01/17/2017		Guard/M...	1,678.68		-2,023.69
Total Equipment Supplies				2,023.69	0.00	-2,023.69
Equipment Supplies Percussion						
Check	09/25/2016		Guard/M...	140.00		-140.00
Check	11/18/2016		Guard/M...	751.70		-891.70
Total Equipment Supplies Percussion				891.70	0.00	-891.70
Field Paint/Winter Guard Paint						
Check	09/25/2016	Sherman Williams Paint	Guard/M...	88.79		-88.79
Check	09/25/2016		Guard/M...	200.00		-288.79
Check	10/17/2016	Pioneer Manufacturing	Guard/M...	265.00		-553.79
General Journal	02/17/2017		Winter G...	432.00		-985.79
Total Field Paint/Winter Guard Paint				985.79	0.00	-985.79
Guard Uniforms and flags						
Check	02/22/2017	Jessica Horn	Winter G...	1,452.58		-1,452.58
Total Guard Uniforms and flags				1,452.58	0.00	-1,452.58
Instructors Fees						
Check	07/01/2016	Kyle Mechmet	Jazz Band	320.00		-320.00
Check	07/01/2016	Kyle Mechmet	Jazz Band	440.00		-760.00
Check	07/01/2016	Victor Villaorduna	Guard/M...	420.00		-1,180.00
Check	07/01/2016	Eric Joel Levy	Guard/M...	318.75		-1,498.75
Check	07/01/2016	Mindy Zimmerman	Guard/M...	810.00		-2,308.75
Check	07/01/2016	Ricardo Esquillin Consultant	Jazz Band	300.00		-2,608.75
Check	07/01/2016	Jessica Horn	Guard/M...	1,856.25		-4,265.00
Check	07/01/2016	Emilia Addeo	Guard/M...	690.00		-4,955.00
Check	07/01/2016	Jamar Morrison	Guard/M...	300.00		-5,255.00
Check	07/01/2016	Brandon Chlucchi	Guard/M...	210.00		-5,465.00
Check	07/01/2016	Glo P.	Guard/M...	600.00		-6,065.00
Check	07/01/2016	Jason Faust	Jazz Band	1,125.00		-7,190.00
Check	09/09/2016	Jessica Horn	Guard/M...	1,881.25		-9,071.25
Check	09/09/2016	Jamar Morrison	Guard/M...	495.00		-9,566.25
Check	09/09/2016	Emilia Addeo	Guard/M...	525.00		-10,091.25
Check	09/09/2016	Victor Villaorduna	Guard/M...	315.00		-10,406.25

Lions Music Program Booster Club Transaction Detail By Account

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July 2016 through June 2017

Accrual Basis

Type	Date	Name	Class	Debit	Credit	Balance
Check	09/09/2016	Mindy Zimmerman	Guard/M...	1,440.00		-11,846.25
Check	09/09/2016	Jason Faust	Jazz Band	195.00		-12,041.25
Check	09/09/2016	Glo P.	Guard/M...	585.00		-12,626.25
Check	09/09/2016	Eric Joel Levy	Guard/M...	730.60		-13,356.85
Check	09/09/2016	Christopher Beau Million	Guard/M...	900.00		-14,256.85
Check	09/16/2016	Kyle Mechmet	Jazz Band	260.00		-14,516.85
Check	09/16/2016	Amanda Donaldson	Guard/M...	1,162.50		-15,679.36
Check	09/16/2016	Brandon Chiucchi	Guard/M...	692.50		-16,371.85
Check	09/25/2016	Glo P.	Guard/M...	600.00		-16,971.85
Check	09/25/2016	Glo P.	Guard/M...	615.00		-17,586.85
Check	09/26/2016	Ronald Carter	Jazz Band	675.00		-18,261.85
Check	10/17/2016	Amanda Donaldson	Guard/M...	270.00		-18,531.85
Check	10/17/2016	Kyle Mechmet	Jazz Band	440.00		-18,971.85
Check	10/17/2016	Jessica Horn	Guard/M...	2,100.00		-21,071.85
Check	10/17/2016	Brandon Chiucchi	Guard/M...	677.50		-21,749.35
Check	10/30/2016	Glo P.	Guard/M...	570.00		-22,319.35
Check	11/16/2016	Kyle Mechmet	Jazz Band	380.00		-22,699.35
Check	11/16/2016	Mindy Zimmerman	Concert ...	630.00		-23,329.35
Check	11/16/2016	Eric Joel Levy	Guard/M...	513.27		-23,842.62
Check	11/16/2016	Jessica Horn	Guard/M...	918.75		-24,761.37
Check	11/16/2016	Glo P.	Guard/M...	525.00		-25,286.37
Check	11/16/2016	Amanda Donaldson	Guard/M...	112.50		-25,398.87
Check	11/28/2016	Jessica Horn	Guard/M...	756.25		-26,155.12
Check	11/28/2016	Brandon Chiucchi	Guard/M...	506.50		-26,661.62
Check	12/12/2016	Glo P.	Concert ...	556.00		-27,216.62
Check	12/12/2016	Christopher Beau Million	Guard/M...	1,680.00		-28,896.62
Check	12/19/2016	John Oliveira	Concert ...	115.00		-29,011.62
Check	12/19/2016	Mindy Zimmerman	Concert ...	390.00		-29,401.62
Check	12/19/2016	Brandon Chiucchi	Winter G...	195.00		-29,596.62
Check	12/19/2016	Kyle Mechmet	Jazz Band	320.00		-29,916.62
Check	12/19/2016	Jessica Horn	Winter G...	868.75		-30,785.37
Check	01/17/2017	Ronald Carter	Jazz Band	1,500.00		-32,285.37
Check	02/22/2017	Jessica Horn	Winter G...	1,426.00		-33,710.37
Check	02/22/2017	Kyle Mechmet	Jazz Band	240.00		-33,950.37
Check	02/22/2017	Ronald C. Coleman	Winter G...	420.00		-34,370.37
Check	02/22/2017	Jason Faust	Jazz Band	105.00		-34,475.37
Check	02/22/2017	Jason Hainsworth	Jazz Band	720.00		-35,195.37
Check	02/22/2017	Brandon Chiucchi	Winter G...	635.00		-35,830.37
Check	02/26/2017	Glo P.	Concert ...	525.00		-36,355.37
Check	03/15/2017	Jessica Horn	Winter G...	904.75		-37,260.12
Check	03/15/2017	Jessica Horn	Winter G...	1,006.25		-38,266.37
Check	03/15/2017	Mindy Zimmerman	Concert ...	285.00		-38,551.37
Check	03/15/2017	Glo P.	Concert ...	435.00		-38,986.37
Check	03/15/2017	Brandon Chiucchi	Winter G...	370.00		-39,356.37
Check	03/16/2017	Veselin Bozhilov	Concert ...	675.00		-40,031.37
Check	04/20/2017	Brandon Chiucchi	Winter G...	337.50		-40,368.87
Check	04/20/2017	Jessica Horn	Winter G...	1,075.00		-41,443.87
Check	04/20/2017	Mindy Zimmerman	Concert ...	165.00		-41,608.87
Check	05/10/2017	Glo P.	Concert ...	495.00		-42,103.87
Check	05/17/2017	Jessica Horn	Winter G...	700.00		-42,803.87
Check	05/17/2017	Ronald C. Coleman	Winter G...	490.00		-43,293.87
Check	05/17/2017	Brandon Chiucchi	Winter G...	180.00		-43,473.87
Check	05/12/2017	Glo P.	Concert ...	645.00		-44,118.87
Check	06/12/2017	Veselin Bozhilov	Guard/M...	2,385.00		-46,503.87
Check	06/12/2017	Jason Faust	Jazz Band	705.00		-47,208.87
Check	06/12/2017	Brandon Chiucchi	Winter G...	147.50		-47,356.37
Total Instructors Fees				47,356.37	0.00	-47,356.37
Misc Expense						
General Journal	09/25/2016	Chick-Fil A	Guard/M...	56.00		-56.00
Total Misc Expense				56.00	0.00	-56.00

Lions Music Program Booster Club Transaction Detail By Account

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July 2016 through June 2017

Accrual Basis

Type	Date	Name	Class	Debit	Credit	Balance
Music Costs						
Check	07/01/2016	JW Pepper & Sons Inc	Guard/M...	775.98		-775.98
Check	07/01/2016	Music Man	Guard/M...	231.00		-1,006.98
Check	07/01/2016	All County Music	Guard/M...	1,462.33		-2,469.31
Check	07/20/2016	JW Pepper & Sons Inc	Concert ...	285.00		-2,754.31
Check	07/20/2016	JW Pepper & Sons Inc	Jazz Band	281.00		-3,035.31
Check	11/18/2016	JW Pepper & Sons Inc	Concert ...	238.00		-3,271.31
Check	01/17/2017	JW Pepper & Sons Inc	Jazz Band	448.00		-3,719.31
Check	04/27/2017	JW Pepper & Sons Inc	-MULTIP...	1,027.15		-4,746.46
Check	05/05/2017	JW Pepper & Sons Inc	Guard/M...	339.99		-5,086.45
Check	06/12/2017	All County Music	Concert ...	72.80		-5,159.25
Total Music Costs				5,159.25	0.00	-5,159.25
Office supplies						
Check	09/25/2016	Office Depot	Guard/M...	69.99		-69.99
Check	09/25/2016	FedEx Klinkos	Guard/M...	95.00		-164.99
Check	09/25/2016	[REDACTED]	Guard/M...	100.00		-264.99
Check	09/25/2016	Office Depot	Guard/M...	39.99		-304.98
Check	10/30/2016	Walmart	Guard/M...	24.00		-328.98
Check	01/17/2017	[REDACTED]	Guard/M...	297.54		-626.52
Check	04/09/2017	Office Depot	Guard/M...	85.98		-712.50
Check	05/05/2017	Office Depot	Guard/M...	50.00		-762.50
Total Office supplies				762.50	0.00	-762.50
Props						
Check	09/09/2016	[REDACTED]	Guard/M...	1,076.73		-1,076.73
Check	09/16/2016	[REDACTED]	Guard/M...	218.00		-1,294.73
Check	10/20/2016	[REDACTED]	Guard/M...	224.55		-1,519.28
Total Props				1,519.28	0.00	-1,519.28
Repair and Maintenance						
Check	01/14/2017	Music Man	Guard/M...	336.13		-336.13
Total Repair and Maintenance				336.13	0.00	-336.13
Software Program Costs						
Check	03/15/2017	Dorian Business Systems	Guard/M...	200.00		-200.00
Total Software Program Costs				200.00	0.00	-200.00
Supervision						
Check	11/30/2016	School District of PBC	Winter G...	42.50		-42.50
Check	12/07/2016	School District of PBC	Winter G...	42.50		-85.00
Check	01/31/2017	PBC School District	Winter G...	42.50		-127.50
Total Supervision				127.50	0.00	-127.50
Supplies- First Aid						
Check	09/25/2016	Amazon	Guard/M...	56.97		-56.97
Check	09/25/2016	Wagreens	Guard/M...	6.79		-63.76
Total Supplies- First Aid				63.76	0.00	-63.76
Supplies- Instruments						
Check	10/30/2016	[REDACTED]	Guard/M...	130.00		-130.00
Check	11/18/2016	[REDACTED]	Guard/M...	200.00		-330.00
Check	01/14/2017	All County Music	Concert ...	1,764.76		-2,094.76
Check	05/17/2017	All County Music	Concert ...	525.73		-2,620.49
Total Supplies- Instruments				2,620.49	0.00	-2,620.49

**Lions Music Program Booster Club
Transaction Detail By Account**

July 2016 through June 2017

Type	Date	Name	Class	Debit	Credit	Balance
Transportation Expense						
Check	09/16/2016	Need-A-Bus	Guard/M...	2,840.00		-2,840.00
Check	09/25/2016	[REDACTED]	Guard/M...	120.00		-2,960.00
Check	10/25/2016	School District of PBC	Guard/M...	380.00		-3,340.00
Check	10/30/2016	Exxon Mobile	Guard/M...	200.00		-3,540.00
Check	11/30/2016	School District of PBC	Guard/M...	1,239.50		-4,779.50
Check	11/30/2016	School District of PBC	Guard/M...	1,132.00		-5,911.50
Check	01/17/2017	U-Haul	Guard/M...	1,036.06		-6,947.56
Check	05/05/2017	Need-A-Bus	Guard/M...	495.00		-7,442.56
Check	05/05/2017	U-Haul	Guard/M...	114.58		-7,557.14
Total Transportation Expense				7,557.14	0.00	-7,557.14
Uniforms - Supplies						
Uniforms - Guard						
Check	09/14/2016	Jessica Horn	Guard/M...	2,631.95		-2,631.95
Total Uniforms - Guard				2,631.95	0.00	-2,631.95
Uniforms - Bibbers						
Check	09/25/2016	Band Shoppe	Guard/M...	152.75		-152.75
Total Uniforms - Bibbers				152.75	0.00	-152.75
Uniforms - Drycleaning						
Check	09/09/2016	Laundry System	Guard/M...	1,023.00		-1,023.00
Total Uniforms - Drycleaning				1,023.00	0.00	-1,023.00
Uniforms - Winter Guard						
Check	12/19/2016	Jessica Horn	Winter G...	1,187.70		-1,187.70
Check	03/15/2017	Jessica Horn	Winter G...	518.35		-1,706.05
Total Uniforms - Winter Guard				1,706.05	0.00	-1,706.05
Uniforms - Supplies - Other						
Check	09/25/2016	Demoulin Brothers & Co...	Guard/M...	47.75		-47.75
Check	09/25/2016	[REDACTED]	Guard/M...	200.00		-247.75
Check	11/16/2016	Marchmaster	Guard/M...	46.95		-294.70
Total Uniforms - Supplies - Other				294.70	0.00	-294.70
Total Uniforms - Supplies				5,808.45	0.00	-5,808.45
Web Site Hosting						
Check	02/22/2017	[REDACTED]	Guard/M...	128.25		-128.25
Total Web Site Hosting				128.25	0.00	-128.25
TOTAL				103,854.60	107,929.86	4,075.16

12:53 PM
 04/24/18
 Accrual Basis

Lions Music Program Booster Club Transaction Detail By Account July 2016 through June 2017

Type	Date	Num	Name	Class	Split	Debit	Credit	Balance
Jessica Horn								
Check	07/01/2016	38160	Jessica Horn	Guard/Ma...	Band Booster ...	1,656.25		1,656.25
Check	09/09/2016	38367	Jessica Horn	Guard/Ma...	Band Booster ...	1,881.25		3,537.50
Check	10/17/2016	38564	Jessica Horn	Guard/Ma...	Band Booster ...	2,100.00		5,637.50
Check	11/28/2016	38786	Jessica Horn	Guard/Ma...	Band Booster ...	756.25		6,393.75
Check	11/16/2016	38730	Jessica Horn	Guard/Ma...	Band Booster ...	918.75		7,312.50
Check	12/19/2016	38969	Jessica Horn	Winter G...	Band Booster ...	868.75		8,181.25
Check	02/22/2017	39212	Jessica Horn	Winter G...	Band Booster ...	1,425.00		9,606.25
Check	03/15/2017	39357	Jessica Horn	Winter G...	Band Booster ...	904.75		10,511.00
Check	03/15/2017	39357	Jessica Horn	Winter G...	Band Booster ...	1,006.25		11,517.25
Check	04/20/2017	39518	Jessica Horn	Winter G...	Band Booster ...	1,075.00		12,592.25
Check	05/17/2017	39647	Jessica Horn	Winter G...	Band Booster ...	700.00		13,292.25
Total Jessica Horn						13,292.25	0.00	13,292.25
TOTAL						13,292.25	0.00	13,292.25



Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org>

Re: Case No. 17-664

1 message

Veronica Rodriguez (OIG) <veronica.vallecillo@palmbeachschools.org>
To: Office <office@dubinerwilensky.com>

Fri, Mar 16, 2018 at 1:05 PM

Thanks.

On Fri, Mar 16, 2018 at 12:48 PM, Office <office@dubinerwilensky.com> wrote:

I am out of state until next week. Will provide the information then.

Mark

From: Veronica Rodriguez (OIG) [mailto:veronica.vallecillo@palmbeachschools.org]
Sent: Friday, March 16, 2018 11:38 AM
To: Office
Subject: Re: Case No. 17-664

Thank you for the attached correspondence.

I have a few follow up questions:

- Please provide the name of the bookkeeper referenced in question #7.
- Please provide a copy of the new(supplemental) agreement reference in question #9.

Regards,

Veronica

On Fri, Feb 2, 2018 at 4:55 PM, Office <office@dubinerwilensky.com> wrote:

Please see attached letter regarding my client, Jacqueline Gonzalez-Parsons.

Mark Wilensky
Dubiner & Wilensky, LLC
1200 Corporate Center Way
Suite 200
Wellington, FL 33414

