

**Nebraska State College System  
Chadron State College**

Agreed-Upon Procedures Report

November 14, 2011

## Accountants' Report

Mr. Stan Carpenter, Chancellor  
Nebraska State College System  
1115 K Street, Suite 102  
Lincoln, Nebraska 68508

We have performed certain agreed-upon procedures as enumerated in Attachments 1 and 2 to this report solely to assist the Nebraska State College System ("NSCS" or the "System") in assessing potential improprieties alleged at Chadron State College ("CSC" or the "College").

Management of NSCS is responsible for the proper recording of transactions and preparation of financial statements. Management of NSCS is also responsible for establishing and maintaining effective internal control over financial reporting and setting the proper tone; creating and maintaining a culture of honesty and high ethical standards; and establishing appropriate controls to prevent, deter and detect fraud and illegal acts.

Management of NSCS is also responsible for identifying and ensuring compliance with laws and regulations applicable to its activities and for establishing and maintaining effective internal control over compliance. Consequently, we make no representation regarding the sufficiency of the procedures described in the attachment to this report for the purpose for which this report has been requested or for any other purpose.

Our work was not intended to be a complete review of all financial transactions, operations, and procedures of the System and, therefore, would not necessarily disclose all improprieties. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of NSCS management and is not intended to be and should not be used by any other party for any purpose.

*BKD, LLP*

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**Background**

Chadron State College (“CSC” or the “College”) is located in Chadron, Nebraska and opened in June 1911. The College has approximately 3,000 students and, for athletic purposes, is a member of the Rocky Mountain Athletic Conference and is a Division II school with the National Collegiate Athletic Association (“NCAA”).

During September 2011, CSC administration became concerned that funds from football program fund raising activities were not being deposited into bank accounts controlled and monitored by the College or Chadron State College Foundation (the “Foundation”) personnel. These concerns were due to several factors including the fact that CSC administration was aware of a golf tournament hosted by former players and alumni of CSC that purported to be raising funds for the football program. However, no donations made to the tournament had been deposited into CSC or Foundation accounts. In addition, CSC administration has indicated that during fundraising efforts on behalf of the College and/or athletic department, CSC personnel were informed by several individuals that they had already made donations on behalf of the College. CSC administration, however, had no record of such donations.

As a result, College administration met with Athletic Director Brad Smith and Head Football Coach William O’Boyle to discuss whether any bank accounts had been set up outside of the oversight of the College to handle football program related donations and to discuss the disposition of the funds that had been raised in conjunction with the Last Chance for Glory golf tournament.

CSC administration indicated Coach O’Boyle initially denied having any knowledge of where the funds from the golf tournament were deposited and also denied having any bank accounts set up outside of College or Foundation oversight. However, Coach O’Boyle subsequently informed Athletic Director Smith that a bank account had been set up to receive funds raised relating to the golf tournament. At that point, Coach O’Boyle prepared a written statement indicating this bank account was the only account that had been set up outside of the College or Foundation for the benefit of CSC athletic programs.

Subsequent to preparing the written statement, a second bank account (which was used to deposit funds relating to concession account sales) was disclosed, which had also been set up by Coach O’Boyle outside of the College and Foundation.

On September 28, 2011, BKD was engaged to perform certain agreed-upon procedures relating to the fundraising efforts that had not been authorized by the College or Nebraska State College System (the “System”). The remainder of this report discusses the procedures that were performed and the conclusions reached. In addition, we have included observations relating to the College’s and Foundation’s internal controls as they relate to fundraising activities and recommendations relating to those controls.

**Interviews of College and Foundation Personnel**

In order to gain an understanding of the issues and concerns relating to the fundraising activities that were conducted outside of the activities sponsored by the College or Foundation, we interviewed select individuals at the College and Foundation who have involvement in the

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fundraising process, or are involved in the monitoring and reporting relating to the College's fundraising activities.

The comments, observations and conclusions discussed below are those of the individuals who were interviewed and do not represent the opinions or conclusions of BKD.

***Chadron State College President Janie Park***

The Chadron State College President's office became concerned about fundraising activities at CSC, especially as they related to the football program, as a result of conversations that were held with potential donors in which CSC personnel were informed that donations had already been made to the College. However, in several instances, neither the College, nor the CSC Foundation, had records reflecting such donations.

In addition, and of additional concern to President Janie Park, were copies of donation "receipts" that were printed on CSC letterhead and provided to individuals who had made donations to the football program in conjunction with the "Last Chance for Glory" golf tournament. An example of the donor receipt template is included in Exhibit 4. The Last Chance for Glory golf tournament was not an event sponsored by the College and, based on information provided, is not a tax exempt charitable organization. As a result, President Park became concerned that individuals had made donations through the golf tournament believing them to be tax-deductible when, in fact, they were not made through the CSC Foundation.

In September 2011, President Park met with Head Football Coach William O'Boyle and Athletic Director Brad Smith to discuss the Last Chance for Glory golf tournament and to identify the account (or accounts) where the donations made through the tournament had been deposited. President Park indicated that she was informed by Coach O'Boyle that he was not aware of where the funds had been deposited. In addition, Coach O'Boyle represented to President Park that he did not have any bank accounts outside of the College and Foundation that were being used in conjunction with fundraising activities.

Subsequent to that meeting, Coach O'Boyle informed Athletic Director Brad Smith that the donations from the golf tournament had, in fact, been deposited into a bank account that was opened by Coach O'Boyle for purposes of collecting funds received in conjunction with the Last Chance for Glory golf tournament (the "Special Account"). In addition, Coach O'Boyle indicated donations from previous Last Chance golf tournaments had also been made into the Special Account.

On September 22, 2011, Coach O'Boyle provided a signed written statement (which was witnessed and signed by Athletic Director Smith) indicating that the "Special" account was the only account that had been established outside of the College or the CSC Foundation and that no further deposits or withdrawals would be made from this account. A copy of this statement is included in Exhibit 3.

Subsequent to providing the written statement, Coach O'Boyle disclosed that, in fact, he had also opened a second bank account outside of the College or Foundation, which was used primarily for purposes of collecting funds received from concession stand sales (the "Concession" account).

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***Chadron State College Foundation Director Connie Rasmussen***

During BKD's interview with the Foundation Director, she indicated that for both compliance as well as monitoring purposes, donations to the athletic departments (as well as to other departments within the College) are intended to be made through the Foundation.

When donations are received from a donor with a specific donor purpose (referred to as "Donor Designated Funds"), the funds are deposited into a single Foundation bank account, but are recorded and accounted for in a separate account within the books and records of the Foundation (for example, donations received for the football program are recorded in the "Football" account in the Foundation's records). Each of the College's departments and programs receive a "Quarterly Report," which summarizes the deposit and payment activity (and remaining balance) for the funds that have been Donor Restricted relating to that department or program.

For donations that are received without any restrictions ("Unrestricted Funds"), the amount of the donation is recorded in an undesignated fund in the Foundation's records and are then allocated at the end of the fiscal year in the following percentages: 45% Admissions Department, 45% Athletic Department, and 10% Music Department. The bulk of Unrestricted Funds are allocated to Admissions and Athletics due to the extensive student recruiting activities of both of these departments.

At the end of each fiscal year, Athletic Department funds that do not have any additional restrictions are allocated to each of the College sports programs based on a student-athlete participation formula (meaning the number of student-athletes in the program, although football receives less than its proportionate share based on participation).

When a sports team or program needs to obtain funds from the Foundation (for example, to purchase equipment for the program), a check request form is submitted that is signed by both a program representative (such as the coach or assistant coach) as well as the Athletic Director (for athletic department related expenses). In addition, supporting documentation (such as an invoice, purchase order, etc.) must also be included relating to the expense. An example of the documentation provided in conjunction with a check request is included in Exhibit 5. Prior to preparing payment, Foundation personnel review the account balance relating to the program or department making the request in order to confirm that designated funds for that program or department are available.

For purposes of team travel, travel advances can be requested by authorized team personnel (such as coaches or assistant coaches). When such a request is made, the authorized individual prepares a check request form, as well as a "Statement of Travel Advance" form, which details the anticipated expenses relating to the travel. In addition to the check request form and travel advance form, teams are also required to provide a trip itinerary as well as a team roster (including both players and staff).

When the team returns from its trip, the individual who requested the travel advance is required to prepare a final travel advance form, which includes the total of actual expenses paid during the trip, as well as to provide supporting documentation (receipts, invoices, etc.) relating to the trip. If the travel advance was in excess of actual trip expenses, the individual is responsible for repaying the

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difference. If the travel advance was less than actual expenses, the individual is paid the difference. An example of the documentation provided in conjunction with a travel advance is included in Exhibit 6. In addition, a copy of the College's travel expense policy is included in Exhibit 7.

***Athletic Director Brad Smith***

Prior to becoming Athletic Director, Brad Smith was Head Coach of the CSC football team from 1987 to 2004. During this period, William O'Boyle (who was an assistant coach under Brad Smith) was placed in charge of concessions and assigned the administration of the "C Club" bank account. This account was used for concession stand sale deposits and the funds were subsequently used to fund various operational needs of the football program.

Subsequent to turning over the administration of the C Club account, Brad Smith remained the only authorized signer on the account and is also listed as the account "Sponsor." Although Brad Smith was the only authorized signer on the account, William O'Boyle (and, occasionally, other assistant coaches) wrote checks on the account and signed in their own name. Subsequent to turning over the administration of the account, Mr. Smith indicated there were not specific procedures that were followed relating to the review or approval of expenditures from the C Club account.

However, Athletic Director Smith indicated that for travel and recruiting trip expenses that were paid from College or Foundation accounts, advances were frequently made to athletic department personnel. In situations in which a travel advance was made, the total amount of the advance was recorded by College personnel and, when the individual returned to the College, he or she required to provide original receipts that supported actual trip expenses. Any excess or shortfall between the advance and the supported expenses was settled at that time.

According to Athletic Director Smith, this practice was revised such that advances were no longer provided. Instead, expenses were paid by the coach's personal credit card (or in cash) and the coach prepared an expense reimbursement form (and provided original receipts) after returning<sup>1</sup>. For purposes of team travel, advances are still permitted by the College and the process for travel advances (and the subsequent documentation required by the College) is consistent with the process described by Athletic Director Smith.

In or around 2006, Brad Smith became Athletic Director and Bill O'Boyle was named the Head Coach of the football program. Brad Smith remained the "Sponsor" on the C Club account and, as such, the Athletic Department office continued to receive copies of bank account statements for the C Club account. Brad Smith indicates that in or around 2008, he instructed Coach O'Boyle to close the C Club account, which he believed occurred at that time. However, the account was not actually closed until September 2011, when Athletic Director Smith became aware the account was still open.

Athletic Director Smith indicated he was aware of the "Last Chance for Glory" golf tournament, but he was not aware of the amount of money that was generated by the tournament, nor was he

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<sup>1</sup> In a separate discussion with Dale Grant, Vice President for Administration and Finance, Mr. Grant indicated Bill O'Boyle has not requested expense reimbursement for recruiting trips during the past two years.

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aware that the funds raised by the tournament were not being made to the Foundation. Athletic Director Smith discussed that his first indication that a significant amount of donations had been received as a result of the tournament was when he read a newspaper article indicating that approximately \$30,000 had been raised on behalf of the football program. A copy of this article is included in Exhibit 8.

During his interview, Athletic Director Smith indicated that donations for the football program (and all sports at the College) were supposed to be made through the Chadron State College Foundation. However, Athletic Director Smith indicated that Coach O'Boyle had expressed concerns that not all donations made to the Foundation relating to the football team were actually paid to the program. In addition, Mr. Smith stated that during discussions with Coach O'Boyle, he (Coach O'Boyle) expressed concerns that the expense reimbursement process was too difficult and a different process (such as a College credit card or travel advances) should be followed.

Consistent with the interview with President Park, Athletic Director Smith indicated that when Coach O'Boyle was initially asked by President Park about whether Mr. O'Boyle was aware of any bank accounts that existed outside of the College or Foundation (other than the C Club account), Coach O'Boyle indicated he did not know of any other accounts. Coach O'Boyle later admitted to Mr. Smith that he was aware of one other account (the "Special" account).

***Head Football Coach William O'Boyle***

BKD personnel also interviewed Head Football Coach William O'Boyle in order to gain an understanding of the fundraising activities relating to the football program, the use of the "C Club" account, and the subsequent creation of the "Special" and "Concession" accounts.

Coach O'Boyle indicated that funds can be requested from the Foundation and the process involves preparing a written request form, which is signed by the coach and Athletic Director and submitted to the Foundation for approval. In instances in which the program does not have sufficient funds to cover the requested expense, the request may be denied by Foundation personnel. Coach O'Boyle also discussed additional College and Foundation bank accounts that were used to fund the football program, including donor designated and football designated accounts.

In addition to the Foundation account, Coach O'Boyle indicated the C Club account was also available and noted the account had been in existence for a long time and was used to help fund football operations, pay graduate assistants, and pay student-athletes who worked the concession stands. Coach O'Boyle indicated the proceeds received from concession stand sales and deposited into the C Club account (after paying operating expenses of the concession stand) were used to fund football operations needs such as AFCA fees, staff visits and various coaches' expenses. Coach O'Boyle stated the deposits into the C Club account came primarily from concession sales, although the account may occasionally be used to deposit donation funds.

Coach O'Boyle discussed the only signature authority on the C Club account belonged to Athletic Director Brad Smith. However, Coach O'Boyle and Chris Stein (an assistant coach) had signed numerous checks on the account and these payments had not been returned or questioned. Coach O'Boyle stated that he would occasionally receive copies of the bank statements related to the C Club account and believed that Athletic Director Smith also received copies of account statements

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due to the fact that the Athletic Director would periodically inquire about expenses that were included in the account statement. However, Coach O'Boyle represented that he had never been asked to provide receipts or other supporting documents relating to payments that were made from the C Club account.

Due to the manner in which funds had to be requested from the Foundation (written requests had to be approved and submitted prior to payment), and as a result of concerns that the C Club account frequently did not have sufficient funds to cover football program related expenses, in February 2009, Coach O'Boyle set up the "Special" account to give himself and other football coaching staff immediate access to funds. The initial deposit made to the Special account related to funds that were received from the Last Chance for Glory ("LCG") golf tournament. The LCG golf tournament was created by College alumni and former CSC football players for purposes of raising funds on behalf of the football program. The LCG tournament has been held annually since 2008 and the majority of the funds raised by the tournament have been provided to Coach O'Boyle (and deposited into the Special account). Coach O'Boyle stated that funds that were deposited into the Special account were used to fund various football program operational costs, similar to the manner in which the C Club account had been used. During our interview, Coach O'Boyle also indicated that he did not make Athletic Department personnel aware of the existence of the Special account.

Subsequent to establishing the Special account, in January 2010, Coach O'Boyle set up the "Concession" account. Deposits into the Concession account were composed primarily of concession stand sales from basketball, wrestling and track events. These types of deposits are consistent with the funds that were previously deposited into the C Club account. However, Coach O'Boyle indicated that because Athletic Director Smith was the only authorized signer on the C Club account, he (Coach O'Boyle) and other football program personnel were concerned they may not have immediate access to funds in the account. Consistent with the creation of the Special account, Coach O'Boyle stated he did not notify Athletic Department or College administration of the existence of the Concession account.

Similar to the manner in which Special account funds are used, Coach O'Boyle indicated the type of activity Concession account is similar to the expenses that were previously funded from the C Club account. However, as the funds available in the Special and Concession accounts are greater than the amounts that were typically in the C Club account due to the LCFG tournament proceeds, the football program related activities paid from the accounts have occurred on a greater scale.

### **Bank Account Analysis**

During our interviews with College and Nebraska State College System ("System") personnel, and based on documentation provided, we identified four bank accounts that were used for football program related deposits and disbursements (which existed outside of the College and Foundation accounts). The four accounts are as follows:

- CSC C Club Account
- William J O'Boyle / Special Account
- William J O'Boyle / Concession Account

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- Last Chance for Glory Account

In conjunction with our agreed-upon procedures, we analyzed the above accounts to determine the nature and amount of funds deposited and disbursed. In addition, we also analyzed the accounts to identify any instances in which CSC student-athletes received payments from the accounts. Finally, we attempted to obtain supporting documentation relating to funds disbursed from the accounts to determine who benefitted from the payments.

For each of the exhibits that include detailed bank account activity (Exhibits 9 through 11), a column entitled “Supporting Documents Provided” and a column entitled “Leave Request” has been added. A checkmark in the Supporting Documents Provided column indicates that William O’Boyle has provided documentation (in the form of a credit card statement), which appears to support the characterization of the payment. However, it should be noted that no invoices or receipts or other similar supporting documentation have been provided relating to any of the payments from the accounts.

A checkmark in the “Leave Request” column indicates that a “Work Related Request to be Absent from Campus” form was prepared by William O’Boyle and submitted to College administration, which corresponds with the timing and location of the payment included in the account detail.

Each account analysis also includes a column labeled “Player Payment.” A checkmark in this column indicates the payment was made to an individual who was included on the current year football team roster. Checkmarks in the “NCAA” column indicate that, based on the description included relating to the item, the payment is potentially in violation of NCAA rules and regulations (which include payments to players).

Finally, each of the detailed bank account Exhibits includes a column labeled “O’Boyle Comments.” Comments and information included in this column represent William O’Boyle’s representations (based on his recollection of the transaction) relating to the nature of the payment. These comments were prepared by Coach O’Boyle in anticipation of our analysis and were not prepared contemporaneously with the payment. In addition, for several transactions, subsequent to our initial analysis, William O’Boyle has revised his characterization of various payments (based on his review of travel logs, etc.). These additional comments and recharacterizations are included in bold red font in the account analyses included in Exhibits 9 through 11.

### **CSC C Club**

The CSC C Club account (“C Club”) was established in 1974 for the purposes of providing letter jackets and sweaters to athletes who qualified as letter winners. The athlete would be awarded a jacket if he or she worked a specified number of hours in the concession stand during athletic or other College related events. The account was used for concession sale deposits and, subsequently, also used to pay for letter jackets and sweaters that had been awarded.

Use of the C Club account gradually changed from funding letter jackets and sweaters to being used as a more general purpose account, funding equipment, shoes, and other needs of the athletic department.

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As discussed in the interview section above, Brad Smith, Athletic Director of Chadron State College, is listed as the program sponsor for the C Club account and is the only authorized account signer (based on an account signature card provided dated September 6, 1989). In addition, the main address for the College (1000 Main Street) is listed as the mailing address for the account (indicating the account statements are received by College personnel).

The detailed deposit and payment activity for the C Club account from January 1, 2007, through March 2, 2010, is presented in Exhibit 9. Subsequent to March 2, 2010, there was no account activity until the C Club account was closed in September 2011.

During our analysis of the C Club account, we noted from January 2007 through March 2010, approximately \$38,000 in deposits were made to the account. Although the deposit slips provided relating to the account generally do not include sufficient detail to determine the source of the funds being deposited, the breakout of deposited funds (which frequently includes cash, checks and coin) is consistent with deposits that would be made relating to concession stand sales.

We noted that during the period from January 2007 through March 2010, 17 checks totaling approximately \$4,100 were made out to "Cash." For nine checks totaling \$2,141, a description of the purpose of the payment is included in the "Memo" section of the check (and is included in the "Memo" column in Exhibit 9). No additional supporting documentation has been provided relating to these payments. In addition, for the remaining eight checks made to "Cash," which total \$1,960, no description of the transaction is included with the check, nor has any additional supporting documentation been provided.

We also noted that two checks totaling \$650 were paid to Bill O'Boyle, and one check totaling \$86 was made to Susan O'Boyle. Comments included in the memo section of the check indicate the payments related to various football program related expenses. We identified leave requests for which the timing and location are consistent with the information included in the memo section of the checks reviewed. However, no additional supporting documentation has been provided relating to these payments.

In addition, during our analysis we noted two payments totaling \$187 that were made to current (at the time of the payment) student-athletes. William O'Boyle's comments indicate the payments relate to "C Club work"; however, no additional supporting documentation has been provided.

***Special Account***

The Special account was set up in February 2009 by William O'Boyle to deposit donation funds received through the Last Chance for Glory golf tournament. From February 2009 through September 2011, deposits into the Special account totaled approximately \$30,000. Of this amount, approximately \$27,000 was received from the Last Chance for Glory bank account (which is presented in Exhibit 12). The majority of the additional deposits appear to relate to donations received directly by William O'Boyle and deposited into the account.

During the period from February 2009 through September 2011, disbursements from the Special account totaled approximately \$22,000. Of this amount, 21 checks totaling \$9,406 were made to "Cash." For 15 of the 21 checks written to Cash (which totaled \$7,947), a description of the

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purpose of the payment was noted in the “Memo” section. For the other six payments (which totaled \$1,938), no description was included. No supporting documentation has been provided relating to the payments, although the date for 12 of the payments corresponds with “Leave Requests” prepared by William O’Boyle.

Included in the checks made out to “Cash” are three payments totaling \$1,425, which, based on the description of the item included in the memo section of the check and/or the subsequent comments provided by Coach O’Boyle, may be contrary to NCAA rules and regulations. In addition to the three payments to Cash, we also identified two additional payments (totaling \$141.56), which, based on the description of the item, may also be contrary to NCAA rules and regulations. While we have identified these items in our analysis, concluding whether the payments are in violation of NCAA rules and regulations is outside the scope of our agreed-upon procedures.

Also included in the disbursements from the Special account are three payments to members of Coach O’Boyle’s family that total \$1,492, as well as a payment to William O’Boyle for \$837. While descriptions are included in the memo section for three of the payments, additional supporting documentation has not been provided.

See Exhibit 10 for additional information.

***Concession Account***

The Concession account was set up by William O’Boyle in January 2010 for purposes of depositing funds received from concession stand sales. Prior to January 2010, deposits from concession stand sales were made to the C Club account.

For the period from January 2010 through May 2011, total deposits to the Concession account were approximately \$30,300. Based on the deposit slips provided relating to the account, it is not possible to determine the source of the funds received. However, the nature of the deposits (which included cash, checks and coins) is consistent with concession stand sales.

During the period the Concession account was open, 16 checks made out to “Cash” were paid which totaled \$6,868. Ten of these checks (which totaled \$4,433) included descriptions in the memo section, while the remaining six payments did not include any type of description.

In addition, the date for eight of the payments corresponded with a Leave Request Form prepared by William O’Boyle and the description for three of the payments (specifically, the location listed on the memo section of the check) are consistent with descriptions for credit card charges that were paid by William (or Susan) O’Boyle’s personal credit card. However, consistent with payments made from other bank accounts, no additional supporting documentation (such as invoices, receipts, etc.) has been provided relating to payments from the Concession account.

During our analysis of the Concession account, we also identified payments to football players that totaled \$1,220. These payments were purportedly made to players as compensation for participating in tax sales at area courthouses. However, no additional information or documentation has been provided relating to these payments.

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We also identified eight other payments totaling \$1,554 (including a \$600 check for “Cash” which was previously discussed) which may represent violations of NCAA rules and regulations. These transactions are identified in Exhibit 11. As discussed previously, although these payments have been identified for purposes of our analysis, concluding whether the payments are in violation of NCAA rules and regulations is outside the scope of our agreed-upon procedures.

***Last Chance for Glory Account***

In addition to the three bank accounts discussed above, we also obtained copies of bank account statements for the Last Chance for Glory golf tournament for the period from June 2008 through September 2011.

During the period reviewed, total deposits for the Last Chance for Glory account totaled approximately \$57,000. In most instances, the deposit slip included with the bank statements reviewed did not include sufficient information to determine the source of the deposit. Payments from the Last Chance for Glory account to Coach O’Boyle totaled approximately \$27,000. This amount is consistent with the total amount of deposits made into the Special account relating to the Last Chance for Glory golf tournament.

Other payments from the account totaled approximately \$28,000 and appear to be consistent with the types of operating expenses that would be incurred in conjunction with running a golf tournament (including payments to the Cozad Country Club, advertising expenses, etc.).

The detail of account deposits and payments for the Last Chance for Glory account are presented in Exhibit 12.

***Cash Advance Analysis***

A summary of payments made to “Cash” from the various bank accounts is presented in Exhibit 13. In total, for the period from November 2007 through August 2011, 56 checks to “Cash” were paid, which totaled \$21,575. The date for 28 of these payments, which total \$13,169, correspond with Leave Requests prepared by William O’Boyle. However, with the exception of credit card statements that reflect charges consistent with the location indicated on the Leave Request for six of the items, no additional supporting documentation (such as receipts, invoices, etc.) has been provided relating to these “Cash” payments.

***Additional Bank Account Analysis***

In addition to the bank account analysis relating to the C Club, Special, Concession and Last Chance for Glory accounts discussed above, we also obtained copies of bank account statements relating to three personal accounts in the names of William and Susan O’Boyle, and one account in the names of Cassie and Susan O’Boyle. These account statements were obtained for purposes of comparing deposit activity in the account to cash advance activity in the C Club / Special / Concession accounts.

In conjunction with our analysis, we identified all deposits into the O’Boyles’ personal bank accounts that were greater than \$100 and were not labeled as relating to “Crawford Schools

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Regular Salary” (Susan O’Boyle’s employer) or “NE State College Payroll.” Sixty such deposits were identified totaling approximately \$124,000 (the five largest deposits compose approximately \$83,000 of this total).

During our analysis, although we noted several instances in which deposits were made to personal accounts on days shortly after cash advances were made from the C Club / Special / Concession accounts, we did not identify any instances in which the total amount advanced from the C Club / Special / Concession accounts equaled the amounts subsequently deposited into the O’Boyles’ personal accounts. In addition, we have been provided with documentation indicating several of the larger deposits represent gifts made by Joan and/or Jim O’Boyle (William O’Boyle’s parents).

Based on our analysis, we did not identify instances in which cash advances from the C Club / Special / Concession accounts appeared to be deposited in personal bank accounts of William or Susan O’Boyle.

## **Conclusions**

We were engaged to assist the Nebraska State College System in assessing potential improprieties alleged at Chadron State College. Based on the procedures performed and described in this report, we have the following conclusions:

- The two bank accounts set up by William O’Boyle (the “Special” and “Concession” accounts) were created in order to allow football program staff to provide immediate access to funds without the related requirements of the College or Foundation as they relate to providing supporting documentation for program expenditures.
- College and/or Athletic Department personnel did not properly monitor deposits and disbursements made from the C Club account. In addition, subsequent to directing the C Club account closed, Athletic Department personnel did not follow up to determine if, in fact, the account had been closed and the remaining funds deposited into other College or Foundation accounts.
- Documentation supporting expenses paid from the C Club, Special and Concession accounts was not maintained by William O’Boyle, contrary to Chadron State College and Chadron State College Foundation policy and practice.
- Payments to “Cash” totaling approximately \$22,000 were made from the C Club, Special and Concession accounts. As these payments were made to cash, and as supporting documentation was not maintained relating to these payments, it is not possible to determine whether the funds were used for their purported purpose, or if the funds were used to benefit football program staff personally.
- Eighteen payments totaling \$1,532 were made to individuals who were listed as active players (at the time of the payment) on the football team’s rosters. While Coach O’Boyle has made representations relating to the nature of these payments, no additional supporting documentation has been provided.

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- In addition, thirteen payments totaling \$3,121 were identified, which, based on the description of the item, may be in violation of NCAA rules and regulations. No additional supporting documentation has been provided relating to these items and concluding whether the item is, in fact, in violation of NCAA rules and regulations is outside the scope of our procedures.
- As the Last Chance for Glory golf tournament is not a 501(c)(3) organization (as defined by the Internal Revenue Code), donations made through the tournament may be disallowed by the Internal Revenue Service. Such income tax treatment is contrary to the income tax treatment of the donations implied by tournament organizers and/or Coach O'Boyle. If Coach O'Boyle has represented that such donations were tax deductible (as has been alleged), there is a question as to whether such statements are accurate.

## **Recommendations**

Based on the procedures performed, we also have the following observations and recommendations relating to the internal controls at Chadron State College as they relate to fundraising efforts:

- The College should consider implementing a policy under which fundraising activities that benefit the College or athletic program are permitted only at officially recognized College events. In addition, the College should consider implementing a policy by which all donations are made through the CSC Foundation. Such a policy would help ensure the College and Foundation are aware of all fundraising activities, including the identification of individuals and businesses that make donations to the College, and would also help ensure that donations received are properly deposited into accounts that are controlled and monitored by College or Foundation personnel.
- The College and Foundation should continue to strictly enforce their policy of requiring supporting documentation to be provided (including original receipts) prior to the reimbursement of any expense over a certain threshold. Enforcement of such a policy will help ensure that proper documentation is maintained relating to College and athletic department expenses for both internal monitoring purposes and for tax reporting purposes with the Internal Revenue Service.
- The College and Foundation should consider consulting with a not-for-profit income tax expert to help further assess the tax impact to donors relating to contributions made through the Last Chance for Glory golf tournament.
- The College and Foundation should consider providing additional employee training relating to existing policies and procedures in regards to the retention of supporting documentation (such as original receipts, invoices, etc.) for all College and Foundation related expenses (including expenses relating to athletic programs). Such training would help reinforce the College's and Foundation's requirements relating to the retention of supporting documentation, as well as help communicate the reasons such policies and procedures have been enacted by the College and Foundation.

Exhibit 1  
Agreed Upon Procedures

**The Board of Trustees of the Nebraska State Colleges and  
Chadron State College (collectively, the “System”)  
Scope for Forensic Accounting Procedures  
Attachment to Engagement Letter  
Three Years Ended September 30, 2011**

- 1) Review bank statements and any bank account information/documents provided to the System by an individual identified by the System (“identified individual”) related to fundraising efforts not authorized by the System and where funds were not provided to Chadron State College (“College”) or to the Chadron State Foundation (“Foundation”).
- 2) Review any and all existing documentation regarding the fundraising efforts that the identified individual has undertaken on his/her own behalf without authorization from the College or the Foundation.
- 3) Conduct interviews of select System personnel to develop a better understanding of fundraising efforts and handling of funds, both those authorized by the College or Foundation and those undertaken by the identified individual without College or Foundation authorization.
- 4) Assess the System’s internal controls related to fundraising efforts and handling of funds and make recommendations (if necessary).
- 5) Assess the tax implications related to the unauthorized fundraising efforts and the funds received through said efforts, making any recommendations necessary.
- 6) Obtain listing of all College sports team rosters and compare the listings with those who received funds from the accounts associated with unauthorized fundraising activities.
- 7) If possible, determine who benefitted from disbursement of the funds from the aforementioned accounts, with proof through documentation.

The results of listed procedures may uncover information which would necessitate further investigation. Additional procedures may be suggested if appropriate.

Exhibit 2  
Addendum to Agreed Upon Procedures

**The Board of Trustees of the Nebraska State Colleges and  
Chadron State College (collectively, the “System”)  
Scope for Forensic Accounting Procedures  
Addendum to Engagement Letter  
Three Years Ended September 30, 2011 (the “Period”)**

1. We will obtain copies of the Statement of Revenues and Expenses of the intercollegiate athletics department (“Statement”) prepared by Chadron State College (“CSC”) management for the Period. In addition, we will obtain copies of the financial reports prepared during the Period and provided by the CSC Athletic Department to the National Collegiate Athletic Association (“NCAA”).
2. We will obtain copies of the agreed-upon procedure reports (if available) prepared by the System’s independent accountants related to the CSC Athletic Department and CSC Foundation during the Period.
3. We will assist System personnel in gathering supporting documentation relating to the quantification and classification of revenues and expenses related to the CSC Athletic Department which were not previously included in the Statement or financial reports provided to the NCAA.
4. If possible, obtain copies of financial reports (or other documentation supporting revenues and expenses, such as bank account information) for outside organizations which benefitted the CSC Athletic Department.
5. Where possible, we will assist System personnel in the identification and quantification of expense items paid for or on behalf of the CSC Athletic Department during the Period.
6. When available, we will compare the personal credit card statements for William O’Boyle to the cash transactions from the “Special” and “Concessions” bank accounts to help support the amount and nature of the cash payments.
7. Legal counsel for the System (Stinson Morrison Hecker, LLP) will request copies of, or access to, personal bank account records for William O’Boyle and we will compare the deposit activity included in those records against the cash payment activity in the Special, Concessions and other bank accounts associated with the CSC football program.
8. We will obtain copies of the financial records for the CSC Foundation as they relate to deposits and payments for the CSC football program and compare the payments made by the CSC Foundation on behalf of the CSC football program to payments made from the “Special” and “Concessions” bank accounts.

Exhibit 3  
Bill O'Boyle Statement

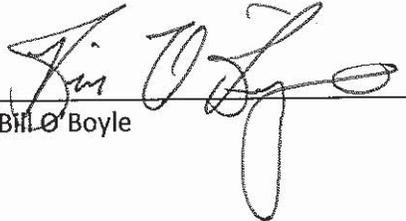
September 22, 2011

The account at [REDACTED] Bank in the name of "Bill O'Boyle" is the only bank account operating outside the Chadron State Foundation that has been established for the benefit of CSC athletic programs or athletes. Effective immediately, I agree that I will not make any further deposits to or withdrawals from that account without the express written direction of President Janie Park.

I am not aware of any cash, checks, bonds, stocks, financial instruments, or other financial/monetary holding accounts for CSC athletic programs or athletes that exist outside the Chadron State Foundation, including, but not limited to, funds kept in a personal or College safes or drawers.

I am not aware of any corporate or unincorporated entity that has been established in or out of the state of Nebraska for the purpose of athletic support for Chadron State College other than the Chadron State Foundation and the Chadron College Alumni Association. \* other than the above mentioned account a [REDACTED]

I have not accepted cash, checks or any type of funds for my personal use or benefit. Acceptance in this regard includes, but is not limited to, deposits into personal bank accounts.

  
Bill O'Boyle

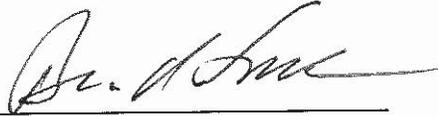
  
Witness- Brad Smith

Exhibit 4  
Donor Thank You Template

Dear \_\_\_\_\_,

Your contribution of \$ \_\_\_\_\_ to the Chadron State Football provides a long needed boost to our program. Chadron State Football carries a long tradition of excellence both on and off the field and that continued success is in jeopardy. We have fallen way behind our competition not only in the RMAC, but in NCAA DII Football, and changes need to be made. The money you've donated will be put to use to improve current facilities, pay volunteer coaches, provide adequate equipment for our student athletes, and numerous Chadron State Football expenses.

Now, thanks to you, things will begin moving in the right direction. On behalf of the Chadron State Football Program I would like to thank you for your generous contribution.

Sincerely,

Bill O'Boyle  
Head Football Coach  
Chadron State

Exhibit 5  
Chadron State College Foundation  
Check Request Form Example

# Chadron State Foundation

## Check Request Form

This form should be used for all check requests from Chadron State Foundation Custodial Accounts.

### Guidelines for Check Processing:

1. **STAPLE** original or copies of all bills, invoices, receipts or statements to the **BACK** of this form.
2. **Do not send** envelopes or return stubs to Foundation Office. Checks are returned to the fund controller.
3. Reference invoice numbers or dates when available.

**Pay to the order of:** Lou's Sporting Goods

**Address:** PO Box 509

**City, State, ZIP:** Fremont, NE 68026-0509

### CHECK REQUEST INFORMATION

**Account Name:** Football Fundraiser

**Date Requested:** 9/22/10

**\*Social Security Number:**

\*Required for payment to individuals for services rendered.

**Invoice Number and/or Date:** see attached

**Description/Purpose of Check Request:** football shoes and apparel

**Total Amount Requested:** \$12,226.88

**Requested by:** Fund Controller

**Approved by:** President, Provost, Department Chair,  
or Athletic Director

FOR THE PROMOTION OF CHADRON STATE COLLEGE

Football

Inv Number	Date	Description	Amount	Name
AAW741429-AV04	07/20/10	Sideline Jackets and Pants	757.00	Chris Stein
AAW741420-AW04	07/21/10	FB Shoes	1,481.50	Chris Stein
AAH740174-AW04	07/28/10	Mesh Shorts	3,535.35	Chris Stein
AAW741420-AW05	07/29/10	FB Shoes	4,020.00	Chris Stein
AAW741428-AW12	08/02/10	Sideline Jackets and Pants	164.90	Chris Stein
AAW741426-AW04	08/12/10	Hooded Sweatshirts	364.00	Chris Stein
AAW741957-AW03	08/17/10	FB Shoes	1,406.50	Chris Stein
AAE740110-AW03	08/19/10	FB Shoes	2,532.15	Chris Stein
AAW742106-AW01	08/23/10	FB Shoes	127.48	Chris Stein
AAW742164-AW01	08/24/10	FB Shoes	130.00	Chris Stein
AAY740399-AY04	09/15/10	Return of FB Shoes for Credit	(2,292.00)	Melissa Miskimins

**Total Due 54,194.53**

12,226.88

## Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAW741429-AV04	Invoice Date	7/20/2010	P.O. Number	
Print Date	7/20/2010	Request Date	7/20/2010	Employee	BB
Customer Number	7057FB	Cancel Date	7/22/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
CHRIS STEIN  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:

Terms: Due 30 Days from Invoice Date

MNS SIDELINE JACKETS, PANTS\*\*IN-LINE @ WSEMB 7/15/10(WC)\*\*SHIPPED TO SCHOOL 7/20/10(WC)\*\*

D	Qty	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total		
	1	EA	00685266019	RUS	S94WDMK CWH	MN SIDELINE JACKET	CA/W	L	\$75.70	\$75.70		
	5	EA	00685266041	RUS	S94WDMK CWH	MN SIDELINE JACKET	CA/W	XL	\$75.70	\$378.50		
	4	EA	00685266045	RUS	S94WDMK CWH	MN SIDELINE JACKET	CA/W	XXL	\$75.70	\$302.80		
	20	EA	00617282650	WSEMB	CF31C	CAP FRONT EMB 3 LTRS	1 CLR		\$0.00	\$0.00		
			ON LEFT CHEST OF JACKETS & LEFT LEG OF PANTS IN WHITE CHADRON STATE FOOTBALL (NO #S)									
	1	EA	00685266064	RUS	S95WDMK CWH	MN SIDELINE PANT	CA/W	L	\$0.00	\$0.00		
			INCL									
	5	EA	00685266077	RUS	S95WDMK CWH	MN SIDELINE PANT	CA/W	XL	\$0.00	\$0.00		
			INCL									
	4	EA	00685266081	RUS	S95WDMK CWH	MN SIDELINE PANT	CA/W	XXL	\$0.00	\$0.00		
			INCL									
	12	EA	00093274372	LOU	NCF	FREIGHT AT NO CHARGE			\$0.00	\$0.00		
									Subtotal	\$757.00		
									Tax	\$0.00		
									Total	\$757.00		
										A/R INVOICE 7057FB AAW741429-AV0		
										\$757.00		

## Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAW741420-AW04	Invoice Date	7/21/2010	P.O. Number	
Print Date	7/21/2010	Request Date	7/15/2010	Employee	CJ
Customer Number	7057FB	Cancel Date	7/16/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
CHRIS STEIN  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:  
FB SHOES

Terms: Due 30 Days from Invoice Date

D	Qty	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
	2	PR	00679677842	NEWB	MF996LK	FOOTBALL TURF SHOE	BL/BL	120	\$58.50	\$117.00
	1	PR	00655726778	NEWB	MF996LW	MF996 LOW FOOTBALL SHOE	WHI	120	\$58.50	\$58.50
	1	PR	08781781092	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	105	\$62.00	\$62.00
	3	PR	04932778458	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	110	\$62.00	\$186.00
	2	PR	06924347969	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	115	\$62.00	\$124.00
	6	PR	04395690299	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	120	\$62.00	\$372.00
	2	PR	05489711930	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	130	\$62.00	\$124.00
	2	PR	07999715792	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	140	\$62.00	\$124.00
	1	PR	03610264629	NEWB	MF996MK	MF996 FOOTBALL SHOE		125EE	\$62.00	\$62.00
	3	PR	08071453963	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	130EE	\$62.00	\$186.00
	1	PR	01841921183	NEWB	MF896MK	MF896 MID FBALL SHOE	BLA	110EE	\$66.00	\$66.00
									Subtotal	\$1,481.50
									Tax	\$0.00
									Total	\$1,481.50
A/R INVOICE 7057FB AAW741420-AW0										\$1,481.50

# Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAH740174-AW04	Invoice Date	7/28/2010	P.O. Number	
Print Date	7/28/2010	Request Date	7/20/2010	Employee	CJ
Customer Number	7057FB	Cancel Date	7/22/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
ATTN: CHRIS STEIN  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:

Terms: Due 30 Days from Invoice Date

BLACK AND CARDINAL MESH SHORTS shpd all but 1/L #2, 1/XXL # 98 CAR AND 2/XL #69,#98 BLA

D: Qty	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
26	PR	00448969380	RUS	62683CK	MESH SHORT	BLA	L	\$13.65	\$354.90
49	PR	00448969393	RUS	62683CK	MESH SHORT	BLA	XL	\$13.65	\$668.85
47	PR	00448969399	RUS	62683CK	MESH SHORT	BLA	XXL	\$13.65	\$641.55
8	PR	00524419216	RUS	62683CK	MESH SHORT	BLA	3XL	\$13.65	\$109.20
25	PR	00594049032	RUS	62683CK	MESH SHORT	CAR	L	\$13.65	\$341.25
49	PR	00594049038	RUS	62683CK	MESH SHORT	CAR	XL	\$13.65	\$668.85
47	PR	06520415372	RUS	62683CK	MESH SHORT	CAR	XXL	\$13.65	\$641.55
8	PR	00560891977	RUS	62683CK	MESH SHORT	CAR	3XL	\$13.65	\$109.20
260	EA	00412445968	LET	PR1199 1	750-1199 1 COL PRINT			\$0.00	\$0.00
CHADRON STATE - ARCHED - ON LEFT LEG - IN WHITE									
FOOTBALL - STRAIGHT									
260	EA	00101563307	LET	NUM	2" SCREENED NUMBERS		2	\$0.00	\$0.00
ON RIGHT LEG - IN WHITE - SEE ATTACHED FOR #S/SIZES									
66	EA	00093274372	LOU	NCF	FREIGHT AT NO CHARGE			\$0.00	\$0.00
								Subtotal	\$3,535.35
								Tax	\$0.00
								Total	\$3,535.35
A/R INVOICE 7057FB AAH740174-AW0									\$3,535.35

# Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAW741420-AW05	Invoice Date	7/29/2010	P.O. Number	
Print Date	7/29/2010	Request Date	7/15/2010	Employee	CJ
Customer Number	7057FB	Cancel Date	7/16/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
CHRIS STEIN  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:  
FB SHOES

Terms: Due 30 Days from Invoice Date

QTY	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
1	PR	03428305853	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	085	\$62.00	\$62.00
5	PR	04219086686	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	095	\$62.00	\$310.00
3	PR	00647427903	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	100	\$62.00	\$186.00
9	PR	05072750491	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	105	\$62.00	\$558.00
8	PR	05166460923	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	110	\$62.00	\$496.00
6	PR	04733390348	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	115	\$62.00	\$372.00
4	PR	06543339245	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	120	\$62.00	\$248.00
3	PR	02835646338	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	130	\$62.00	\$186.00
1	PR	06123605768	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	115EE	\$62.00	\$62.00
1	PR	08405385387	NEWB	MF896MK	MF896 MID FBALL SHOE	BLA	100	\$66.00	\$66.00
1	PR	00476399197	NEWB	MF896MK	MF896 MID FBALL SHOE	BLA	105	\$66.00	\$66.00
1	PR	05574546900	NEWB	MF896MK	MF896 MID FBALL SHOE	BLA	110	\$66.00	\$66.00
1	PR	01057714789	NEWB	MF896MK	MF896 MID FBALL SHOE	BLA	120	\$66.00	\$66.00
1	PR	09753484447	NEWB	MF896MK	MF896 MID FBALL SHOE	BLA	125	\$66.00	\$66.00
1	PR	07066980435	NEWB	MF896MK	MF896 MID FBALL SHOE	BLA	105EE	\$66.00	\$66.00
1	PR	00681928619	NEWB	MF996LK	FOOTBALL TURF SHOE	BL/BL	090	\$58.50	\$58.50
1	PR	01352226313	NEWB	MF996LK	FOOTBALL TURF SHOE	BL/BL	105	\$58.50	\$58.50
4	PR	00628789342	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	120	\$79.00	\$316.00
3	PR	01753852805	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	125	\$79.00	\$237.00
3	PR	00622573350	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	130	\$79.00	\$237.00
2	PR	00628789363	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	140	\$79.00	\$158.00
1	PR	00628789420	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	130EE	\$79.00	\$79.00

ORIG ORD 1/125EE - SOLD OUT - SUBBED WITH 1/130EE

Subtotal	\$4,020.00
Tax	\$0.00
Total	\$4,020.00

A/R INVOICE 7057FB AAW741420-AW1 \$4,020.00

# Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAW741428-AW12	Invoice Date	8/2/2010	P.O. Number	
Print Date	8/2/2010	Request Date	7/20/2010	Employee	CJ
Customer Number	7057FB	Cancel Date	7/22/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
CHRIS STEIN  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

**Ship Via:**

MNS SIDELINE JACKETS & PANTS\*\*IN-LINE @ WSEMB 7/15/10(WC)\*\*

Terms: Due 30 Days from Invoice Date

D	Qty	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
	2	EA	00685266019	RUS	S94WDMK CWH	MN SIDELINE JACKET	CA/W	L	\$82.45	\$164.90
(1) Jacket on B/O till 8/30. Will ship A.S.A.P.(wc)										
									Subtotal	\$164.90
									Tax	\$0.00
									Total	\$164.90
A/R INVOICE 7057FB AAW741428-AW1										\$164.90

# Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAW741426-AW04	Invoice Date	8/12/2010	P.O. Number	
Print Date	8/12/2010	Request Date	7/20/2010	Employee	CJ
Customer Number	7057FB	Cancel Date	7/22/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
CHRIS STEIN  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:

Terms: Due 30 Days from Invoice Date

HOODED SWEATSHIRTS, SWEATPANTS \*SHPD 8/11 UPS\*

Qty	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
1	EA	00594287221	RUS	695HBMO	AD HOODED SWEATSHIRT	CAR	L	\$36.40	\$36.40
5	EA	00594287229	RUS	695HBMO	AD HOODED SWEATSHIRT	CAR	XL	\$36.40	\$182.00
4	EA	00598622245	RUS	695HBMO	AD HOODED SWEATSHIRT	CAR	XXL	\$36.40	\$145.60
10	EA	00412444794	LET	PR143 1	72-143 1 COL PRINTS			\$0.00	\$0.00
		ON FRONT IN WHITE CHADRON STATE FOOTBALL							
1	EA	02338582579	RUS	696HBMO	ADLT FLEECE PANT	CAR	L	\$0.00	\$0.00
5	EA	09307347499	RUS	696HBMO	ADLT FLEECE PANT	CAR	XL	\$0.00	\$0.00
4	EA	09096533769	RUS	696HBMO	ADLT FLEECE PANT	CAR	XXL	\$0.00	\$0.00
10	EA	00412445968	LET	PR1199 1	750-1199 1 COL PRINT			\$0.00	\$0.00
		LEFT LEG PRINT IN WHITE CHADRON STATE FOOTBALL							
14	EA	00093274372	LOU	NCF	FREIGHT AT NO CHARGE			\$0.00	\$0.00
								Subtotal	\$364.00
								Tax	\$0.00
								Total	\$364.00
A/R INVOICE 7057FB AAW741426-AW0									\$364.00

# Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAW741957-AW03	Invoice Date	8/17/2010	P.O. Number	
Print Date	8/17/2010	Request Date	8/5/2010	Employee	CJ
Customer Number	7057FB	Cancel Date	8/6/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
CHRIS STEIN  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:

Terms: Due 30 Days from Invoice Date

FB SHOES

FD	Qty	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
523	1	PR	01375374608	NEWB	MF992LK	MF992 LOW FBALL SHOE	BLA	090	\$58.50	\$58.50
	1	PR	00158544865	NEWB	MF992LK	MF992 LOW FBALL SHOE	BLA	105	\$58.50	\$58.50
	2	PR	02073567749	NEWB	MF992LK	MF992 LOW FBALL SHOE	BLA	120	\$58.50	\$117.00
	1	PR	05119905618	NEWB	MF992LW	MF992 LOW FBALL SHOE	WHI	120	\$58.50	\$58.50
	1	PR	01401502386	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	105	\$62.00	\$62.00
	3	PR	02529619875	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	110	\$62.00	\$186.00
	2	PR	09291107129	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	115	\$62.00	\$124.00
	6	PR	00291941131	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	120	\$62.00	\$372.00
	2	PR	01193184079	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	130	\$62.00	\$124.00
	2	PR	09969902183	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	140	\$62.00	\$124.00
	1	PR	05486932560	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	125	\$62.00	\$62.00
	1		00041155587	I	SHP	SHIPPING			\$60.00	\$60.00
									Subtotal	\$1,406.50
									Tax	\$0.00
									Total	\$1,406.50
A/R INVOICE 7057FB AAW741957-AW0										\$1,406.50

# Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAE740110-AW03	Invoice Date	8/19/2010	P.O. Number	
Print Date	8/19/2010	Request Date	8/12/2010	Employee	CJ
Customer Number	7057FB	Cancel Date	8/20/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
CHRIS STEIN-FOOTBALL  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:

Terms: Due 30 Days from Invoice Date

ROOTBALL SHOES

QTY	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
1	PR	01118220236	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	105	\$77.00	\$77.00
1	PR	00628789335	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	115	\$77.00	\$77.00
1	PR	00622573350	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	130	\$77.00	\$77.00
1	PR	00628789363	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	140	\$77.00	\$77.00
1	PR	07063632073	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	150	\$77.00	\$77.00
1	PR	00770010785	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	160	\$77.00	\$77.00
1	PR	00647427669	NEWB	MF1201MW	MF1201 MID FBALL SHO	WHI	130EE	\$77.00	\$77.00
1	PR	04219086686	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	095	\$60.00	\$60.00
5	PR	00647427903	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	100	\$60.00	\$300.00
3	PR	05072750491	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	105	\$60.00	\$180.00
1	PR	05166460923	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	110	\$60.00	\$60.00
1	PR	04733390348	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	115	\$60.00	\$60.00
2	PR	06543339245	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	120	\$60.00	\$120.00
5	PR	02835646338	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	130	\$60.00	\$300.00
1	PR	04079753448	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	125	\$60.00	\$60.00
1	PR	08716141959	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	140	\$60.00	\$60.00
1	PR	04584347126	NEWB	MF992LK	MF992 LOW FBALL SHOE	BLA	115	\$56.50	\$56.50
1	PR	02073567749	NEWB	MF992LK	MF992 LOW FBALL SHOE	BLA	120	\$56.50	\$56.50
1	PR	05789520014	NEWB	MF992LK	MF992 LOW FBALL SHOE	BLA	140	\$56.50	\$56.50
1	PR	02529619875	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	110	\$60.00	\$60.00
3	PR	00291941131	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	120	\$60.00	\$180.00
1	PR	08069201783	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	125	\$60.00	\$60.00
1	PR	01193184079	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	130	\$60.00	\$60.00
1	PR	09969902183	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	140	\$60.00	\$60.00
1		00265105011	1	2DA	2ND DAY AIR INCOMING			\$203.65	\$203.65

Subtotal	\$2,532.15
Tax	\$0.00
Total	\$2,532.15

A/R INVOICE 7057FB AAE740110-AW0 \$2,532.15

# Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAW742106-AW01	Invoice Date	8/23/2010	P.O. Number	
Print Date	8/23/2010	Request Date	8/16/2010	Employee	CJ
Customer Number	7057FB	Cancel Date	8/18/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
CHRIS STEIN  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:  
FB SHOE

Terms: Due 30 Days from Invoice Date

D	Qty	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
	1	PR	03508828841	NIK	366201 018	MN TIEMPO LEGEND III	BL/W	095	\$117.00	\$117.00
	1	EA	00103820540	1	DROP	SHIPPING FROM FACT.			\$10.48	\$10.48
									Subtotal	\$127.48
									Tax	\$0.00
									Total	\$127.48
A/R INVOICE 7057FB AAW742106-AW0										\$127.48

## Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

Invoice Number	AAW742164-AW01	Invoice Date	8/24/2010	P.O. Number	
Print Date	8/24/2010	Request Date	8/17/2010	Employee	CJ
Customer Number	7057FB	Cancel Date	8/17/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
CHRIS STEIN  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:

FB SHOES

Terms: Due 30 Days from Invoice Date

D	Qty	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
	2	PR	06543339245	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	120	\$60.00	\$120.00
	1		00226586041	1	NDAIN	NEXT DAY AIR-INCOMIN			\$10.00	\$10.00
									Subtotal	\$130.00
									Tax	\$0.00
									Total	\$130.00
A/R INVOICE 7057FB AAW742164-AW0										\$130.00

# Sales Invoice

LOU'S SPORTING GOODS  
P.O. BOX 509  
523 NORTH MAIN STREET  
Fremont, NE 68026-0509

Remit To: LOU'S SPORTING GOODS  
P.O. Box 509  
FREMONT, NE 68026-0509

**CREDIT MEMO**

Invoice Number	AA Y740399-AY04	Invoice Date	9/15/2010	P.O. Number	
Print Date	9/15/2010	Request Date	9/4/2010	Employee	DY
Customer Number	7057FB	Cancel Date	9/4/2010	Sales Person	DC2

To: CHADRON STATE COLLEGE-FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Ship To: CHADRON STATE COLLEGE-  
FOOTBALL  
MELISSA MISKIMINS-ARMSTRONG GY  
1000 MAIN ST  
CHADRON, NE 69337

Phone: 800-242-3766 Fax: 308-432-6493

Ship Via:

Terms: Due 30 Days from Invoice Date

RETURN OF NEW BALANCE FOOTBALL SHOES FOR CREDIT

D	Qty	Unit	Keyin Code	Vendor	Mfg Number	Description	Color	Size	Price	Total
-1		PR	08781781092	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	105	\$62.00	(\$62.00)
-3		PR	04932778458	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	110	\$62.00	(\$186.00)
-2		PR	06924347969	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	115	\$62.00	(\$124.00)
-6		PR	04395690299	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	120	\$62.00	(\$372.00)
-2		PR	05489711930	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	130	\$62.00	(\$124.00)
-2		PR	07999715792	NEWB	MF996MK	MF996 FOOTBALL SHOE	BLA	140	\$62.00	(\$124.00)
-1		PR	03610264629	NEWB	MF996MK	MF996 FOOTBALL SHOE		125EE	\$62.00	(\$62.00)
-1		PR	00681928619	NEWB	MF996LK	FOOTBALL TURF SHOE	BL/BL	090	\$58.50	(\$58.50)
-1		PR	01352226313	NEWB	MF996LK	FOOTBALL TURF SHOE	BL/BL	105	\$58.50	(\$58.50)
-2		PR	00679677842	NEWB	MF996LK	FOOTBALL TURF SHOE	BL/BL	120	\$58.50	(\$117.00)
-1		PR	00655726778	NEWB	MF996LW	MF996 LOW FOOTBALL SHOE	WHI	120	\$58.50	(\$58.50)
-1		PR	01401502386	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	105	\$62.00	(\$62.00)
-2		PR	02529619875	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	110	\$62.00	(\$124.00)
-1		PR	00291941131	NEWB	MF992MK	MF992 MID FBALL SHOE	BLA	120	\$62.00	(\$62.00)
-1		PR	05119905618	NEWB	MF992LW	MF992 LOW FBALL SHOE	WHI	120	\$58.50	(\$58.50)
-1		PR	06543339245	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	120	\$62.00	(\$62.00)
-1		PR	04079753448	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	125	\$60.00	(\$60.00)
-1		PR	08716141959	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	140	\$60.00	(\$60.00)
-1		PR	08071453963	NEWB	MF896LK	MF896 LOW FBALL SHOE	BLA	130EE	\$62.00	(\$62.00)
-2		PR	01753852805	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	125	\$79.00	(\$158.00)
-1		PR	00622573350	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	130	\$79.00	(\$79.00)
-2		PR	00628789363	NEWB	MF1201MK	MF1201 MID FBALL SHO	BLA	140	\$79.00	(\$158.00)
									Subtotal	(\$2,292.00)
									Tax	\$0.00
									Total	(\$2,292.00)
									A/R CREDIT 7057FB AAY740399-AY0	(\$2,292.00)

Exhibit 6  
Chadron State College  
Check Requisition Example

**PURCHASE ORDER/CHECK REQUISITION CHADRON STATE COLLEGE**

This form is to be used when requesting goods or services from a Vendor. Please use the following:

Business Office Use Only

Check # 49444 49645 49646  
 Date 9-13-11 9-29-11

- Purchase Order to vendor     Check must accompany order to Vendor

Print Form

Please print on green paper

Vendor Name Todd Auer  
 Attn or c/o Western St  
 Address Gunnison, CO  
 City/State/Zip \_\_\_\_\_

Requisition Date 9-14-11 11:00 a.m.

NOTE: A general description of the items ordered on PO is required by SAP; if it is left blank, PO will be returned as it cannot be processed.

If you are ordering more than 3 items go directly to Page 2

ITEM	ITEM	QTY	UNIT	UNIT PRICE	AMOUNT
1	<u>Comfort Inn - check</u>				<u>\$4,284.00</u>
2	<u>Travel Expenses For Football Contest in Gunnison, CO Sept. 15-17</u>				<u>\$3,500</u>
3					

Use Page 2 if ordering more than 3 items

Requisition Total 7,784.00

COST CENTER/WBS				G/L	AMOUNT	BRIEF DESCRIPTION OF ITEMS
<u>621</u>	<u>6005</u>	<u>2100</u>				
					TOTAL	

Additional account distribution available on Page 2

**QUOTATIONS RECEIVED FROM:**

Vendor Name	Amount	Vendor Name	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation for Non-Bid Purchase:     State Contract     GSA Contract     E&I Contract     Under \$2500

Only Source (list sources) \_\_\_\_\_  
 Other (be specific) \_\_\_\_\_

I hereby certify that there are sufficient budgeted funds within the department from which this request is made, that the items listed are required for the functions of the department, and that the items are not of a personal nature. I further certify that the invoiced items have been received in good order. If the funds are derived from Federal or State grant sources, I also certify the expenditure to be consistent with the grant terms and conditions.

Requested By Todd Auer  
 (Ship to)

Approved By Brad Smith (mfm)  
 (Bill to)

CHADRON STATE COLLEGE  
1000 MAIN STREET  
CHADRON, NE 69337  
SALES TAX EXEMPTION NO. 05-010363637

STATEMENT OF TRAVEL ADVANCE

TERMS OF THE TRAVEL ADVANCE:

- 1) The only expenses that should be reported on this travel statement are those out-of-town expenses directly related to the trip involved.
- 2) Do not pay sales tax within the State of Nebraska. Use the exemption number printed above.
- 3) You must get a receipt for every expenditure made from these funds. The receipt should include date, name of business, total amount paid, description of the items purchased, and marked paid by a representative of the business. Cash register tapes are not good receipts, since they do not include the items listed above.
- 4) You may not purchase alcoholic beverages with these funds.
- 5) The travel advance check must be made out to the Chadron State College employee who is responsible for the funds. That person must sign for the check and be personally responsible for the receipts and cash. If the funds are stolen, the employee will be required to reimburse the college.
- 6) Travel advance statements and repayments will not be accepted unless fully completed and signed by the person who received the travel advance.

I have read and agree to the above stated terms of this travel advance:

Todd Auer Date 9-14-11

Organization CSC Football Team Date of Travel Sept 15 - 17, 2011

Nature of Trip Game at Gunnison, CO

Received from Business Office.....\$ 7,784.00

Expenditures:  
Meals.....\$ 3,529.75 Other \_\_\_\_\_ \$ \_\_\_\_\_  
Lodging.....\$ 4,284.00 \_\_\_\_\_ \$ \_\_\_\_\_  
Gas & Oil.....\$ \_\_\_\_\_ \_\_\_\_\_ \$ \_\_\_\_\_

Total expenditures.....\$ 7,813.75

Amount Returned to Business Office.....\$ \_\_\_\_\_

Amount Due from Business Office.....\$ 29.75

Signed Todd Auer Date 9-26-11



More value for the way you live.

880 N. Main  
(970) 641-3816 Store # 419  
Your Cashier Was Mandy D

6.06 lb @ 0.64 /lb		
WT BANANAS	3.88	A
5.12 lb @ 0.64 /lb		
WT BANANAS	3.28	A
5.89 lb @ 0.64 /lb		
WT BANANAS	3.77	A
4.70 lb @ 0.64 /lb		
WT BANANAS	3.01	A
2.42 lb @ 0.64 /lb		
WT BANANAS	1.55	A
11 @ 1.49		
M G VIVA 2% MILK	16.39	A
8 @ 1.29		
CM WHOLE MILK	10.32	A
2 @ 1.99		
CM WHOLE MILK PLST	3.98	A
11 @ 1.99		
CM 2% LF MILK PLST	21.89	A
RASINETS BIG	3.99	X
M&MS PEANUT	10.39	X
SC M&MS PEANUT (7.99)	2.40	P
M&MS PEANUT	5.79	X
Value Plus Customer	*****5885	
TAX	4.81	
**** BALANCE	90.65	

620 City Market #419  
880 N. Main  
Gunnison CO 81230  
MASTERCARD Purchase

TOTAL: 90.65  
REF#: 01590B

MASTERCARD	90.65
CHANGE	0.00
6.000% Tax	4.29
2.900% Tax	0.62
TOTAL TAX	4.81
TOTAL NUMBER OF ITEMS SOLD =	40

\*\*\*\*\* SAVINGS \*\*\*\*\*  
Value Card Coupon Savings \$ 2.40  
Total Coupon Savings \$ 2.40  
You Saved 2% Off Your Order Today!  
\*\*\*\*\*

09/16/11 09:20pm 419 11 203 113  
\*\*\*\*\*

IMPORTANT  
RECALL NOTICE

SALE RECEIPT  
Store #14627 EKO 09/15/11 14:26:10  
Trans # 117 Clerk 43 Aaron  
Durr TROT 091511 Reg-ID REG-NAIN  
Receipt # 0000319361

ITEM	QTY	PRICE	AMOUNT	PLU
SPICY ITALfr	25	\$ 5.00	125.00	10289
TURKEY/HAHfr	25	\$ 5.00	125.00	10224
CCC fr	27	\$ 5.00	135.00	10211
BTL Bev	77	0\$	51.59	0.67PRICEOU10024
CHIPS	77	0\$	63.14	0.82PRICEOU10020
COOKIE	77	0\$	0.00	0.00PRICEOU10011
COOKIE	1	0\$	0.27	0.27PRICEOU10011

SUBTOTAL	\$ 500.00
Sales Tax	\$ 0.00
**TOTAL	\$ 500.00
Cash AMT TEND	\$ 500.00
CHANGE DUES	0.00

take one min survey @  
www.tellsubway.com

-----TAX EXEMPT CERTIFICATION-----  
- Tax ID# \_\_\_\_\_  
- Name of Organization: \_\_\_\_\_  
- Signature: \_\_\_\_\_

COUNTRY 8044 CT  
STORE 0145  
CHEYENNE WYOMING

65 BUS OF L 519.35  
65 TIP 52.30  
65 BEV INCLUDED

TOTL	531.95
CASH	600.00
CHNS	58.15

ENTER FOR A CHANCE TO WIN \$1000  
LLANE Y FODRIA BANAR \$1000  
CALL OUR SURVEY: 1-800-457-0742

REGILA

#129

0085 12:20 WOE SEP.15.11 R260001

\*\*\*\*\* REPRINT\*\*\* PREVIOUS DAY \*\*\* REPRINT \*\*\*\*\*

39 HAROLD 09/17/11-0001  
TODD DUE NOW  
600 N ADAMS ST (308) 430-5613  
OUTSIDE LOCKER ROOM College/dorm  
GUNNISON CO 81230 xy: G-06  
=> OUTSIDE LOCKER ROOM

Attn: Todd

OLD>1 Large Hand toss Cheese 10.00  
ItSaus

COUPONS (8): 4M, 4M, 4M, 4M, 4M, 4M... 40.00  
NEW CUSTOMER Subtotal... 360.00  
Delivery Char 2.25  
Sales Tax 0.00  
Taken at 03:30PM  
Delivered by 04:15PM  
Total..... 362.25

39 HAROLD 09/17/11-0001  
TODD DUE NOW  
=> OUTSIDE LOCKER ROOM (308) 430-5613

OLD>1 Large Hand toss Cheese 10.00  
ItSaus  
OLD>1 Large Hand toss Cheese 10.00  
ItSaus  
OLD>1 Large Hand toss Cheese 10.00  
ItSaus  
OLD>1 Large Hand toss Cheese 10.00  
ItSaus

90.65 +  
500.00 +  
551.85 +  
362.25 +  
2 025.00 +

0005  
Todd  
Todd

3 529.75 \*

39 HAROLD 09/17/11-0001  
TODD DUE NOW  
=> OUTSIDE LOCKER ROOM (308) 430-5613

OLD>1 Large Hand toss Cheese 10.00  
ItSaus  
OLD>1 Large Hand toss Cheese 10.00  
ItSaus  
OLD>1 Large Hand toss Cheese 10.00  
ItSaus  
OLD>1 Large Hand toss Cheese 10.00  
ItSaus

39 HAROLD

TODD  
==> OUTSIDE LOCKER ROOM  
09/17/11-0001  
DUE NOW  
(308) 430-5613

OLD>1	Large ItSaus	Hand toss	Cheese	10.00
OLD>1	Large ItSaus	Hand toss	Cheese	10.00
OLD>1	Large ItSaus	Hand toss	Cheese	10.00
OLD>1	Large ItSaus	Hand toss	Cheese	10.00

39 HAROLD

TODD  
==> OUTSIDE LOCKER ROOM  
09/17/11-0001  
DUE NOW  
(308) 430-5613

OLD>1	Large ItSaus	Hand toss	Cheese	10.00
OLD>1	Large ItSaus	Hand toss	Cheese	10.00
OLD>1	Large ItSaus	Hand toss	Cheese	10.00
OLD>1	Large ItSaus	Hand toss	Cheese	10.00

9 HAROLD

09/17/11-0001  
DUE NOW  
(308) 430-5613

TODD  
==> OUTSIDE LOCKER ROOM

OLD>1	Large ItSaus	Hand toss	Cheese	10.00
OLE>1	Large ItSaus	Hand toss	Cheese	10.00
OLD>1	Large	Hand toss	Cheese	10.00

GUNNISON

OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			
OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			
OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			

39 HAROLD

09/17/11-0001  
DUE NOW  
(308) 430-5613

TODD  
=> OUTSIDE LOCKER ROOM

OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			
OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			
OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			
OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			

39 HAROLD

09/17/11-0001  
DUE NOW  
(308) 430-5613

TODD  
=> OUTSIDE LOCKER ROOM

OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			
OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			
OLD>1	Large	Hand toss	Cheese	10.00
	Pepperoni			

Itsaus

OLD>1 Large Hand toss Cheese 10.00  
Pepperoni

39 HAROLD 09/17/11-0001  
TODD DUE NOW  
==> OUTSIDE LOCKER ROOM (308) 430-5613

OLD>1 Large Hand toss Cheese 10.00  
Pepperoni

39 HAROLD 09/17/11-0001  
TODD DUE NOW  
==> OUTSIDE LOCKER ROOM (308) 430-5613

OLD>1 Large Hand toss Cheese 10.00  
Pepperoni

39 HAROLD 09/17/11-0001  
TODD DUE NOW  
==> OUTSIDE LOCKER ROOM (308) 430-5613

OLD>1 Large Hand toss Cheese 10.00  
Pepperoni

# Palisades Restaurant

"The Great Food Place"

820 N. Main  
Gunnison CO, 81230  
Phone 970 641 9223 Fax 970 641 3973

DATE: September 16, 2011  
INVOICE # 560  
FOR: Chardron Football

Bill To:  
Chardron

DESCRIPTION	AMOUNT
75@ \$27 per	\$2,025
Grat	inc
Tax	inc
<b>TOTAL</b>	<b>\$2,025</b>

Make all checks payable to Palisades Restaurant 820 N. Main Gunnison Co. 81230  
If you have any questions concerning this invoice, contact Scott (970) 641-9223

**THANK YOU FOR YOUR BUSINESS!**



BY CHOICE HOTELS

### Comfort Inn (CO155)

911 N. Main St.  
Gunnison, CO 81230-2415  
(970) 642-1000  
GM.CO155@choicehotels.com

Account: 185150231

Date: 9/17/11

Room: 213 BAR

Arrival Date: 9/15/11

Departure Date: 9/17/11

Check In Time: 9/15/11 7:32 PM

Check Out Time: 9/17/11 8:44 AM

Rewards Program ID:

You were checked out by: sshlpp.co155

You were checked in by: awhite.co155

**Total Balance Due: 0.00**

CHADRON STATE COLLEGE A/R ACCT# 219  
CHADRON STATE, FOOTBALL TEAM  
1000 MAIN ST  
CHADRON, NE 69337

Post Date	Description	Comment	Amount
9/15/11	Room Charge	#213 CHADRON STATE, FOOTBALL TEAM	0.00
9/15/11	Room Charge	#203 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#204 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#205 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#207 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#210 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#319 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#128 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#124 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#311 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#304 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#305 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#307 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#212 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#308 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#309 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#310 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#312 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#119 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#314 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#218 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#315 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#216 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#211 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#215 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#117 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#219 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#214 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#224 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#303 CHADRON STATE, FOOTBALL TEAM	63.00

Post Date	Description	Comment	Amount
9/15/11	Room Charge	#317 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#209 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#208 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#126 CHADRON STATE, FOOTBALL TEAM	63.00
9/15/11	Room Charge	#123 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#213 CHADRON STATE, FOOTBALL TEAM	0.00
9/16/11	Room Charge	#203 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#204 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#205 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#207 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#210 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#319 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#128 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#124 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#311 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#304 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#305 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#307 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#212 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#308 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#309 CHADRON STATE, FOOTBALL TEAM	63.00
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9/16/11	Room Charge	#312 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#119 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#314 CHADRON STATE, FOOTBALL TEAM	63.00
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9/16/11	Room Charge	#117 CHADRON STATE, FOOTBALL TEAM	63.00
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9/16/11	Room Charge	#214 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#224 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#303 CHADRON STATE, FOOTBALL TEAM	63.00
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9/16/11	Room Charge	#209 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#208 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#126 CHADRON STATE, FOOTBALL TEAM	63.00
9/16/11	Room Charge	#123 CHADRON STATE, FOOTBALL TEAM	63.00

Post Date	Description	Comment	Amount
9/17/11	Direct Bill		(4,284.00)

Folio Summary 9/15/11 - 9/17/11

Room Charge			4,284.00
Direct Bill	<i>pd check 49645</i>		(4,284.00)

Balance Due: 0.00

This rate is eligible for partner rewards. If this rate is changed, you may no longer be entitled to partner rewards.

4,284.00 will be billed to: Account 763950  
 CHADRON STATE COLLEGE A/R ACCT# 219, 1000 MAIN ST. ,  
 CHADRON, NE 69337

x \_\_\_\_\_

***Chadron State Football***  
***Western State Travel Roster***  
***Depart Thursday September 15th, 2011***  
***Load Bus @ 8:30am***

**Dress Code**

**Thursday September 15th -**

Issued Gear, Travel Sweats

**Friday September 16th -**

Issued Gear, Travel Sweats

Practice – Issued Gear

**\*Hats, But No Meals**

**Travel Itinerary**

***Thursday, September 15th***

6:00am	Practice
8:30am	Load Buses
8:45am	Depart for Cheyenne, WY
11:45am	Lunch at Country Buffet, Cheyenne Mall
1:15pm	Depart for Buena Vista, CO
5:45pm	Supper at Buena Vista Subway
6:30pm	Depart for Gunnison, CO
8:30pm	Arrive at Gunnison Comfort Inn
10:30pm	In Rooms

***Friday, September 16th***

6-9:00am	Continental Breakfast (Not Mandatory)
10:30am	Meetings / Film
11:50am	Bus Departs for Lunch
12:00pm	Lunch at Palisades
2:30pm	Meetings / Walk through
4:45pm	Depart for Practice
5:00pm	Practice at WSC
6:15pm	Secure Practice, Drive to Palisades for Dinner
7:30pm	Meetings
10:00pm	In Rooms

***Saturday, September 17th***

8:00am	Wake Up
8-9:00am	Pre Game Meal – Comfort Inn (on own)
11:00am	Depart for Stadium
1:00pm	Kick Off – WIN #1
4:30pm	Post Game Meal – Depart for Home

***Staff***

O'Boyle, Bill  
Auer, Todd  
Stein, Chris  
Jersild, Craig

***Trainers***

Watt, Don

***Administration***

Helmbrecht, Alex  
Axtell, John

Exhibit 7  
Chadron State College  
Travel and Expense Policies and Procedures



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## CHADRON STATE COLLEGE

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### TRAVEL AND EXPENSE POLICIES AND PROCEDURES

#### A. General Information

1. All absences from campus must be approved prior to departure for expenses to be reimbursed. Forms to request permission to be absent are available through the immediate supervisor.
2. When travel is out-of-state, the "Request to be Absent from Campus" form must be signed by the President and attached to the Expense Voucher.
3. Traveling expenses for which reimbursements will be made are strictly confined to those essential to the transaction of official business. Expense is allowed for travel by aircraft, rental vehicle, train or bus; ground transportation to and from terminals only; meals, including tips and taxes; lodging (for the State College employee only); parking; tolls; and any miscellaneous expenses incurred while on official College business. Reimbursement will be made only for the most cost-effective method of travel.\* Example: airline ticket price is \$500 and mileage costs are \$750, the maximum amount of reimbursement will be \$500 regardless of travel method. When practical and cost-effective, flights should originate from Chadron Airport. Airline tickets should be purchased 30 days in advance of the travel, except when schedules will not allow. Only the most cost-effective method of travel will be reimbursed. In determining the most cost-effective method of travel, savings in employee time while in travel status may be used. Example: if driving takes 15 hours and flying takes 3 hours, 12 hours may be calculated at employee's pay rate to assist in determining the most cost-effective method.
4. All expenses claimed shall reflect only those amounts actually expended. Meal allowances are limited to the maximum per diem established by the Federal government. Per diem meal allowances for the continental United States are available on the government

website at [www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287). College employees are required to claim only the actual amounts expended for meals.

5. No funds will be advanced to employees for travel expense prior to the actual time the travel is completed.
6. Original receipts must be attached to expense vouchers for all expenses (including meals, which also require a Meal Expense Log) incurred while traveling on official business, unless the cost of the meal was under \$5.00. A detailed receipt is required; credit card receipts cannot be used in lieu of original receipts.
7. No reimbursement may be made for alcoholic beverages.
8. No expenses will be paid for time shown as vacation, military leave, excused absence without pay or sick leave.
9. Expenses will be paid only for State employee or contracted person; lodging and all other receipts must indicate the appropriate single-person charge at the government rate.
10. Employees are expected to exercise good judgment in making lodging reservations; always request the government rate. In cases where an employee makes advance reservations for lodging, fails to spend the night in the reserved accommodation and is subsequently charged by the hotel/motel, it is considered to be the employee's responsibility to pay such charges and not that of the State.
11. Per LB533, expenses older than sixty days cannot be reimbursed. Section 5 of the State Accounting Manual, Travel Expense Policies states:

Such request must be made no later than sixty days after the final day on which the expenses were incurred for which reimbursement is sought. This means that if travel occurs June 15-June 18 and again on June 22-June 25, the request for reimbursement may include both trips, but the request for reimbursement for the first travel period must be submitted no later than 60 days after June 18.

If an employee typically requests reimbursement for non-travel expenses and accumulates the receipts for which reimbursement is sought, each expense will have its own 60 day limit for reimbursement. (Travel is defined as being away from headquarter city longer than one day.)

LB533 was signed by the Governor of Nebraska and made effective 5/27/09.

## B. Travel Expenses

1. Lodging. Original receipts for lodging are required to be filed with the expense voucher. Lodging receipts must be on hotel/motel statement forms and reflect all charges incurred during the stay. Credit card receipts are not acceptable documentation for reimbursement. Employees should request the government rates on all occasions.
2. Meals. Original receipts for meals are required, along with a Meal Expense Log. Credit card receipts are not acceptable documentation for reimbursement. Meals without itemized receipts can only be reimbursed at \$4.99. The maximum allowance for meals per day on in-state travel (except for Omaha) shall not exceed \$35.00. Maximum allowances for Omaha and other cities in the continental United States may be found at [www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem).

Cities not listed on the website have a \$35.00 maximum per diem. When submitting reimbursement documents that include meal charges, it will be necessary to complete a daily log of meal expenditures (see attached Meal Expense Log) and provide detailed meal receipts. Summary credit card receipts are not allowed as documentation for reimbursement. Tips are an allowable expense to the extent that the meal allowance is not exceeded. As a guide, assume 20% of the daily allowance for breakfast, 30% for lunch, and 50% for dinner.

Noon meals may not be claimed unless the employee is on an overnight trip. To claim the noon meal, the employee must depart prior to 11:00 a.m. on the day of departure and return after 2:00 p.m. on the day of return. Breakfast is allowed if departure is prior to 6:30 a.m. and the evening meal is allowed if return is after 7:00 p.m.

When not an overnight trip, breakfast is allowed if departure is before 6:30 a.m. and the evening meal is allowed if return is after 7:00 p.m. There is no allowance for noon meals.

3. Rental cars. The State of Nebraska automobile insurance policy provides physical damage insurance to rental cars. When renting a car, decline this coverage, as the State will not reimburse this expense. Rental cars will be reimbursed only when need is substantiated in writing. Example: staying in a motel away from the conference site when savings in motel cost are more than the cost of the rental car.

4. Personal Auto Reimbursement. Mileage reimbursement for private auto use shall be in accordance with rates established by the Department of Administrative Services unless the employee chooses to use personal vehicle when a fleet vehicle is available, in which case reimbursement will be at 36 cents per mile through August 31, 2011 and 40 cents per mile effective September 1, 2011. Effective July 1, 2011 the DAS mileage reimbursement rate is 55.5 cents per mile. Employees may not be reimbursed for gasoline purchases in lieu of mileage.
5. Conference Attendance. A copy of the conference itinerary or an outline of the conference events must be attached to the reimbursement request.

## EXPENSE REIMBURSEMENT DOCUMENT (Instructions)

This document is to be used when completing an Expense Document to reimburse an individual who has traveled on official State business.

Complete the work copy in full; all sections applicable to justifiable expense reimbursement must be completed in full. The fund controller(s) must also sign the form. Online forms are available in the Forms Repository on [www.csc.edu](http://www.csc.edu).

Expense Reimbursement Documents which are not correctly completed will be returned to the individual. This will delay the processing time and will also delay the reimbursement. Allow 2 weeks for the reimbursement to process and the direct deposit to be issued.

1. Enter personal information.
2. The license plate of the vehicle must be completed if a personal vehicle was used for travel and mileage is claimed. The form will be returned if this information is not complete.
3. Enter the date for which the expense was incurred.
4. Enter the place-to-place location and the reason for the trip.
5. Enter the time the trip started.
6. Enter the time the trip ended. For overnight trips, only the time started on the day of departure and the arrival time on the day of return is necessary. This needs to be entered in military time (i.e. 0500 = 5:00 a.m.; 1700 = 5:00 p.m.).
7. The Nebraska State College System requires a Meal Expense Log to be filled out for meal reimbursements; the daily amount must not exceed the Federal per diem rate. Total the meal column down to get the total amount expended on meals for the trip.
8. Enter the amount expended for lodging for that day. If lodging expenses have been direct billed, enter DB in the "Lodging" column. Only lodging and taxes are recorded. Other charges (telephone, etc.) are listed under Miscellaneous. Total the Lodging column down to get the total amount expended on lodging for the trip.
9. Enter Mileage Rate. If a fleet car is available and you choose to use your personal vehicle, mileage will be paid at 40 cents/mile versus the current IRS reimbursement rate of 55.5 cents/mile as of September 1, 2011.

10. Enter the number of miles that were traveled that day. Mileage must be accurate. For place-to-place mileage, you may refer to [www.mapquest.com](http://www.mapquest.com), the official website used by Accounting.
11. Enter the amount by taking the rate and multiplying the miles traveled. Total the Amount column down to get the total amount expended on mileage for the trip.
12. Enter the description of any miscellaneous expenditure. This may include, but is not limited to:
  - Postage
  - Telephone calls for official use
  - Supplies for educational use
  - Gasoline purchases\*
  - Rental vehicles
  - Airfare
  - Taxi/shuttle expenses
  - Parking/toll fees
  - Conference Registration

Personal maintenance expenditures are not allowable.
13. Enter the amount of the expenditure. Total the Amount column down to get the total amount expended on miscellaneous for the trip.
14. Total the Meals, Lodging, Mileage, and Miscellaneous expenses for that day.
15. Total the amounts from the Total column down to get the total reimbursement amount. This should equal the totals from Meals, Lodging, Mileage, and Miscellaneous.
16. Signature of person filing the expense voucher; date.
17. Signature of the fund controller of the budget to be charged; budget; amount.
18. Signature of the fund controller of the budget to be charged; budget; amount if more than one budget is used.
19. If the person requesting reimbursement is not the fund controller, the fund controller must review and approve the mileage rate as appropriate per travel guidelines. Failure to initial will delay payment due to document being returned to fund controller.

\*Gasoline purchases will be reimbursed for State vehicles only, and only when the State Voyager card malfunctions. Only mileage will be paid for private vehicles.





Exhibit 8  
Article re: Last Chance for Glory  
Golf Tournament

**LOCAL SPORTS****GOLF TOURNEY RAISES \$16K FOR CSC FB**

By John Axtell and CSC Sports Information

Jul 15, 2011 - 10:16:33 PM

More than 100 former Chadron State football players, current coaches, and friends helped raise nearly \$16,000 for the Eagles last weekend during the fourth annual Last Chance for Glory Golf Tournament at Legend Buttes Golf Course in Crawford.

The winning team consisted of Jess Clarke of Alliance, Pat Friesen and Cody Beguin of Omaha, and Scott Kuester of Lincoln.

Last Chance for Glory committee member Mike Brownfield called it a " huge success, thanks in large part to the tremendous corporate support from the Scottsbluff and Bayard communities, as well as donations from friends of Chadron State football.

He says Crawford showed a lot of hospitality for the tournament, and that the committee is looking forward to partnering with more sponsors next year" that would help raise even more money for CSC football.

Brownfield and 4 other former 4-year letter winners Cody Beguin, Trevor Moon, Pat Nickodemus, and Joe Planansky began the Last Chance for Glory tournament in 2008 to help raise funds for the CSC football program.

Attendance jumped this year after averaging about 75 golfers for the first 3 years, which had raised about \$30,000.

Brownfield says they hope to see the number continue to grow, calling the tournament a " great opportunity to renew friendships and meet players from different eras.

The Last Chance for Glory committee wants to continue to have the tournament during Fur Trade Days Weekend.

Brownfield says the timing worked well this year with the Chadron celebration providing a lot of additional activities for family members while giving the former players another opportunity to visit their alma mater

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## Athletics

### Last Chance for Glory golf tourney a success

**Jul 15, 2011**

Former Chadron State football players, current coaches, and friends of the program helped raise nearly \$16,000 for the Eagles last weekend during the fourth annual Last Chance for Glory Golf Tournament at Legend Buttes Golf Course in Crawford.

In all, over 100 golfers played in the four-person scramble in conjunction with festivities in Chadron for Fur Trade Days Weekend.

The winning team consisted of Jess Clarke of Alliance, Pat Friesen and Cody Beguin of Omaha, and Scott Kuester of Lincoln.

“This year was a huge success, thanks in large part to the tremendous corporate support from the Scottsbluff and Bayard communities, as well as donations from friends of Chadron State football,” Last Chance for Glory committee member Mike Brownfield said. “Crawford showed a lot of hospitality and I would like to thank all who participated in this year's tournament. We look forward to partnering with more sponsors next year.”

Brownfield, along with Trevor Moon, Pat Nickodemus, Joe Planansky and Beguin, began the Last Chance for Glory tournament in 2008 to help raise funds for the CSC football program. All five were four-year letterwinners for the Eagles in the last two decades and have maintained close ties to the program.

In all, the golf event has helped raise approximately \$30,000. Brownfield said the tourney averaged 75 golfers the previous three years but he was happy to see that number increased last weekend in Crawford.

“We would like to continue to grow our attendance and corporate participation because we feel that raising \$35,000 is an attainable goal in one year,” he said. “It’s a great opportunity to renew friendships and meet players from different eras. We are already planning for the 2012 tournament.”

Brownfield said the Last Chance for Glory committee wants to continue to have the tournament during Fur Trade Days Weekend.

“Having the tournament over Fur Trade Days worked well,” he said. “There are a lot of additional activities for family members in the Chadron community, plus it gives former players an opportunity to visit their alma mater.”

—*Alex Helmbrecht, Sports Information Director*

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1000 Main Street, Chadron, NE 69337 • 1-800-CHADRON

Exhibit 9  
Account Activity – CSC C Club Account



Date	Check #	Amount	Payee	Memo	Signature	Supporting Documents Provided	Leave Request	Player Payment	NCAA	O'Boyle Comments	BKD Comments
02/17/09	1692	(2,413.45)	Pepsi Cola of Alliance		Bill O'Boyle						
02/17/09		2,119.00			Bill O'Boyle						
02/19/09	1658	(120.00)	Cash	B-ball 2-19/20	Bill O'Boyle						
02/19/09	1659	(913.75)	CSC Conferencing		Bill O'Boyle						
02/20/09	1660	(40.00)	Zach Wheeler		Bill O'Boyle			√	√	C Club work	Player was included on 2008 roster
02/23/09	1661	(52.04)	Walmart	6032202000468703	Bill O'Boyle					Concession	
02/23/09		1,168.00			Bill O'Boyle						
02/27/09	1662	(200.00)	Cash - Chris Stein	C-Club change	Bill O'Boyle						
03/05/09		428.00			Bill O'Boyle						
03/18/09	1663	(731.45)	Chadron Wholesale		Bill O'Boyle						
03/19/09	1664	(590.00)	Donald's Hot Stuff		Bill O'Boyle					Pizza for concession	
03/20/09		500.00	Deposit Correction		Bill O'Boyle						
03/20/09		1,000.00			Bill O'Boyle						
03/23/09		1,330.00			Bill O'Boyle						
03/25/09	1665	(150.00)	Cash	Funeral - Richardson	Bill O'Boyle					Staff trip for funeral	
03/28/09	1666	(220.00)	Cash	Sams Club	Bill O'Boyle					Concession	
04/21/09	1667	(1,712.50)	Pepsi Cola of Alliance		Bill O'Boyle						
04/24/09	1668	(235.55)	Feiks 120	Spring draft/coaches	Bill O'Boyle						
04/24/09	1669	(125.00)	Cash	Spring game	Bill O'Boyle					Spring game change	
05/05/09	1670	(600.00)	Jas Bains	CA recruiting	Bill O'Boyle					CA recruiting trip	
05/07/09	1671	(100.00)	Metro FB Coaches Association		Bill O'Boyle					Omaha trip, spring recruiting	
05/27/09		(100.00)	Cash		Bill O'Boyle		√				Balance was included in a deposit for \$1,500. \$100 was received in cash and withdrawal slip was signed by William O'Boyle. Timing of withdrawal appears to be consistent with leave request
05/27/09		1,500.00			Bill O'Boyle						
06/05/09		(64.38)	Walmart Store Purchase Card		Bill O'Boyle						
06/08/09	1673	(86.00)	Susan O'Boyle	East/West game	Bill O'Boyle					Trip to East / West All-Star	
06/10/09	1674	(128.57)	Chadron Wholesale		Bill O'Boyle						
06/16/09	1675	(13.32)	Safeway	Camp OL/DL	Bill O'Boyle					Camp games	
06/19/09		(18.86)	Walmart Store Purchase Card		Bill O'Boyle						
06/29/09	1677	(100.00)	Cash	GI Camp	Bill O'Boyle					Grand Island Camp	
07/04/09	1678	(19.14)	Pizza Hut		Bill O'Boyle					Staff meal	
07/08/09	1679	(500.00)	Cash		Bill O'Boyle					Alaska camp, Todd / JAS / Jersey, 7-10 days; <b>RMAC Meetings, AZ H.S. Trip</b>	
07/30/09	1680	(13.00)	CDI - Corp		Bill O'Boyle						
08/05/09	1681	(150.00)	Carl Dehling		Bill O'Boyle					Gun powder	
08/11/09		(24.87)	Walmart Store Purchase Card		Bill O'Boyle						
08/25/09		(40.00)	Cash		Bill O'Boyle						Balance was included in a deposit for \$240. \$40 was received in cash and withdrawal slip was signed by William O'Boyle
08/25/09		240.00			Bill O'Boyle						
08/28/09	1683	(46.18)	Common Cents		Bill O'Boyle					Gas for Rapid City trip, video equipment	
09/02/09	1684	(22.67)	Daylight Donuts		Bill O'Boyle						
09/09/09		1,500.00			Bill O'Boyle						
09/14/09	1685	(1,500.00)	Shawn Eisenreich	Coaching fee	Bill O'Boyle					Volunteer coach fee	Per 2010 team roster, individual is on coaching staff. However, payment appears to be made pre official employment.
09/29/09	1687	(125.00)	Mike Spargo		Bill O'Boyle					Volunteer coach	Individual is on CSC coaching staff
10/07/09	1689	(256.03)	Palmgard	Coaches gloves	Bill O'Boyle						
10/16/09		(18.88)	Walmart Store Purchase Card		Bill O'Boyle						
10/29/09	1722	(66.00)	Safeway		Bill O'Boyle					GA meals	
11/02/09		(57.25)	Walmart Store Purchase Card		Bill O'Boyle						
11/09/09	1723	(481.50)	Outlaw Printers		Bill O'Boyle					Screen printing fees	
11/09/09	1724	(200.00)	Jayce Dueland	Coaching fee	Bill O'Boyle					Volunteer coach, long snappers	Individual was listed as a player (senior) on 2008 roster. Payment was made subsequent to player participation on team
11/10/09	1725	(200.00)	Cash	Recruiting	Bill O'Boyle		√			H.S. playoff game evaluations	
11/12/09	1726	(170.00)	Cash		Chris Stein					Concessions	
11/16/09		(36.53)	Walmart Store Purchase Card		Bill O'Boyle						
11/17/09	1729	(526.00)	Cash	Awards -----/Lincoln trip	Bill O'Boyle	√	√			H.S. championship games, awards for banquet, staff trip to Lincoln for games	
11/20/09		50.00			Chris Stein					Concessions	
02/26/10	1732	(140.00)	Cash		Chris Stein						
03/02/10		(47.41)	Walmart Store Purchase Card		Chris Stein						
Ending Balance		\$ 274.47									

**Summary of Select Transactions:**

Total Deposits	\$	37,891.54
Total Checks to Cash:		4,101.00
Total Checks to Susan O'Boyle:		86.00
Total Checks to William O'Boyle:		650.00
Total Checks to Chris Stein:		290.00
Total Payments to Players		187.00
Other Questionable Payments		(187.00)

**Notes:**

**Note:** All statements from 9-13-06 to 9-14-11 have been accounted for, with the last activity occurring on 2-26-10.

**Note 2:** The detail listed here for this account includes all transactions/checks. No gaps in account statements were identified.

**Note 3:** CSC personnel have indicated the C Club account was supposed to be closed during 2008. However, the account was not closed at that time and when it was determined the account was still active, CSC Athletic Department personnel closed the account in September 2011.

**Note 4:** Based on the account signature card, only authorized signer on the account was Brad Smith, Athletic Director.

Exhibit 10  
Account Activity – Special Account

NSCS - Chadron State College  
Account Activity - Special

Exhibit 10

Date	Check #	Amount	Payee	Memo	Supporting Documents Provided	Leave Request	Player Payment	NCAA	O'Boyle Version Comments	BKD Comments
02/24/09		4,785.00								Based on version provided by O'Boyle, initial deposit from golf tournament funds
03/11/09	1061	(6.82)							"family used wrong checkbook; reimbursed on March 23"	Unknown payee as no image available. Funds were reimbursed as shown on subsequent statement
03/13/09	1062	(19.01)							"family used wrong checkbook; reimbursed on March 23"	Unknown payee as no image available. Funds were reimbursed as shown on subsequent statement
03/09/09	9999	(700.00)				√			"Bill visit to U of I; Todd to AF - May have been 2 GAs with to. Bill thinks used state vehicles."	Counter check. No image available
03/23/09		25.83								Reimbursement for checks 1061 and 1062
04/29/09	1063	(500.00)				√			"UNO visit; Just Bill recruiting"	Counter check. No image available
06/20/09	1064	(428.00) Cash				√			"McCook - (2) Camps - O Line and Tony Case. ██████████ Gas meals, spending money. Most likely a state car."	
07/08/09	1065	(500.00) Cash				√			"2-3 days; Conf. meeting; Jaz may have accompanied; motel, meals, entertainment Preceded by trip to GINW. Went direct from GI to Colo. Springs. ██████████ may have been in GI."	
08/10/09	1066	(55.00) Chadron Municipal Pool							"Armstrong Pool closed; Paid city to get CSC players into pool. Part of Pre-season camp"	
08/13/09	1067	(75.00) Chadron Municipal Pool							"Armstrong Pool closed; Paid city to get CSC players into pool. Part of Pre-season camp"	
08/18/09	1068	(79.54) Wal-Mart							"Most likely office supplies; ink cartridges, markers for cards, etc. for pre-season"	
10/15/09		900.00							"\$1,000 donation for Joe Kanarick. Doesn't remember what \$100 was for. Could have been gatorade, drinks, cookies."	
10/18/09	1069	(25.00) Peterson Locksmith							"GA locked car."	
10/23/09	1072	(35.52) Wal-Mart							"ink cartridges/supplies"	
10/30/09	1122	(43.63) Wal-Mart							"ink cartridges/supplies"	
10/15/09	1070	(83.21) Safeway							"Meals, black bean burritos, Bill provides H/B Susan cooks meals". Additional note "Bill and Susan feed any number of coaches and GAs in their home on a regular basis, at a significant personal cost."	
10/27/09	1071	(45.00) 120 Bar							"Probably lunch"	
10/27/09	1073	(70.00) 120 Bar							"Probably supper"	
10/30/09	1074	(17.43) Stra's							"Snowstorm in region; Joe Romano - Mesa State coach and players arrived late; Bill delivered some beer to motel."	
11/04/09	1075	(22.01) Daylight Donuts							"Donuts for players to watch film in morning"	
11/28/09		(300.00) Funds Transfer Debit								No description for transaction
12/09/09		500.00							"Donor"	
11/13/09	1076	(400.00) Jim O'Boyle				√			"Went to Iowa recruiting; no money; Dad cashed check and gave \$ to Bill"	
12/01/09	1077	(57.32) Big Rats	Panhandle recruit			√			"Personal vehicle; would contact several recruits and several schools."	
12/05/09	1078	(98.55) Lariat	Senior Party						"Post banquet; Keryn Baileys, for senior's, parents."	
12/14/09	1079	(400.00) Safeway							"? Change for quarters, buns hot dogs probably re: concessions"	
01/08/10	1087	(500.00) Cash	AFCA		√	√			"Am. Football Coaches Assn. - Clinic" "Coaches assoc. fees, meals, rooms, paid for own flights?" - <b>Orlando, FL</b>	
01/25/10		4,500.00							"From donors golf acct, recruiting funds toward beginning of recruiting season."	
01/25/10	1080	(600.00) ██████████	AFCA Rooms			√			"motel rooms for assoc. meeting; would not have covered everything - there for 5 -6 days."	
01/27/10	1081	(65.30) Safeway	GA Meal						"Purchase groceries to feed GAs home cooked meal @ O'Boyle's"	
02/18/10	1082	(837.00) William O'Boyle	AFCA/Cin. Clinic		√	√			"Probably Bill's flight in conjunction with Cincinnati; 2 clinics in one" - <b>Glazier Clinic, entire site, Denver, CO 3 days</b>	
02/24/10	1084	(450.00) Cash	Retreat - Cinci		√	√			"Jim McNally and Tom Moore, retreat near Cincinnati. Moore is longtime NFL off. Coordinator - Indianapolis, etc."	
03/05/10	1124	(500.00) Todd Auer							"Staff visit; probably BYU Todd ██████████ ██████████ - GAs"	

Date	Check #	Amount	Payee	Memo	Supporting Documents Provided	Leave Request	Player Payment	NCAA	O'Boyle Version Comments	BKD Comments
05/03/10	1085	(173.00)	Clerk of Cuming County Court	R32708					"Going to UOI and Ellsworth J.C and Iowa Western and ISU Bill's personal pickup; speeding ticket [redacted] accompanied Bill, [redacted] was being taken home on the way; Des Moines Check not day of ticket"	
06/15/10	1125	(17.76)	Wal-Mart						"Jost', eggs, panty hose, noodles for a camp game at summer team camps. Revenue goes through Athletic accounts for dorm rooms, food service, etc. About 2,000 participants."	
08/04/10	1083	(350.00)	[redacted]	camera					"broke good camera; replacement, purchased in Rapid City. Check issued to [redacted] who cashed it and bought camera."	
08/11/10	1088	(159.09)	Chris Stein	Skel ladders					"Pass Skel; F/B equipment; may have been walmart; ladders are setup that QBs pass over. The ladders represent Def. Lineman who obstruct vision."	
08/31/10		6,263.03							"Deposit from donors golf tourn. Acct; mult. Cks."	
09/01/10	1001	(20.85)	Daylight Donuts						"Donuts for players"	
08/30/10	1002	(40.00)	CSC						"may have bought parking sticker, or a book. Possibly for Secretary or maintenance staff."	
08/09/10	1086	(107.94)	TJs Gun LLC						"Gunpowder for the cannon"	
10/05/10	1003	(243.00)	Cash	Gun Powder Cannon					"Gun Powder cannon"	
10/07/10	1005	(55.44)	120 Bar	GA Meals					"GA Meals"	
10/13/10	1007	(85.00)	Cash			√			"?"	
09/27/10	1089	(742.00)	Susan O'Boyle	Film Tower/Gatorlytes					"Film tower; Gatorlytes Probably credit card reimbursement; Susan is looking for C.C. statements"	
09/29/10	1090	(23.20)	Daylight Donuts						"Wednesday - Donuts for team while watching tape"	
10/27/10	1010	(130.27)	Wal-Mart							No description for transaction
10/28/10	1012	(57.32)	Wal-Mart							No description for transaction
11/10/10	1016	(92.40)	Wal-Mart							No description for transaction
10/06/10	1004	(25.22)	Daylight Donuts						"Wednesday; donuts to watch film"	
10/13/10	1006	(18.92)	Daylight Donuts						"Donuts to watch film"	
10/22/10	1009	(67.50)	Cash	Player sweats/ Gas					"Player sweats/ gas for donors"	
10/25/10	1011	(73.37)	Safeway	OL Dinner					"O-Line dinner Susan prepared"	
11/04/10	1015	(80.11)	Safeway	OL Dinner					"O-Line dinner Susan prepared"	
11/08/10	1017	(425.00)	Cash	OL/TB/----					"OL, TB and receivers - steak dinners Susan prepared"	
11/15/10	1019	(200.00)	Cash						"Chris Stein signed; Bill out of town Change for C Club Concession Acct."	
11/17/10	1018	(49.62)	Wal-Mart							No description for transaction
10/20/10	1008	(18.92)	Daylight Donuts						"Wednesday Donuts for film"	
10/27/10	1013	(18.92)	Daylight Donuts						"Wednesday Donuts for film"	
11/03/10	1014	(22.71)	Daylight Donuts						"Wednesday Donuts for film"	
12/13/10	1126	(150.00)	[redacted]				√	√	"Former player; had a bill to pay; end semester"	on 2010 roster
12/17/10	1127	(100.00)	Safeway						"Left signed check; home cooked meals; not Bill's" referring to handwriting on sum line	
12/12/10	1128	(146.84)	Charlie's						"Senior party; Kermey Bailer seniors, parents annual event"	
12/14/10	1129	(46.13)	Common Cents						"Gas; Panhandler - Harrison, Crawford, Hemingford"	
12/14/10	1130	(60.00)	[redacted]						"[redacted] fees for convention"	
12/12/10	1132	(225.00)	Cash			√			"Recruiting; Season opens on 12/1; Bill and staff would travel several times a week to several locations"	
01/11/11	1021	(25.58)	Officemax						"Convention for whole staff; rooms, travel costs, etc." - Dallas, TX	
01/06/11	1020	(1,380.00)	Cash	AFCA Con/Rooms		√			"Paid for flight for Polastri, who Bill was recruiting as a GA."	
12/20/10	1133	(200.00)	Gina Polastri	Air Fare					"recruit Neb. H.S. trip film stands - probably on tower - 2 stands - practices are filmed"	Based on leave request forms, no trip around this time frame
12/21/10	1134	(827.00)	Cash	recruit/NE H S Trip/Film Stand					"recruiting; visits; hosts; all student hosts; hosts are suppose to sign off; never have signed off there are regulations on amount that can be paid hosts. \$15 - \$30" - Reimburse for 2 trips recruit	
01/27/11	1022	(500.00)	Cash					√	"Glazier, AR Recruit; Spoke @ AR H.S. conf. For 3 years in row No compensation for Bill so he stopped" - Glazier Clinic in Denver, entire staff 3 days	
02/18/11	1135	(600.00)	Cash	Glazier/AR Recruit		√				

Date	Check #	Amount	Payee	Memo	Supporting Documents Provided	Leave Request	Player Payment	NCAA	O'Boyle Version Comments	BKD Comments
03/16/11	1136	(350.00)	Joan O'Boyle	Iowa ----- visit					"in Iowa recruiting; short on cash; mother cashed check; Pleasant Hill Bank Gave \$ to Bill"	Based on leave request forms, Bill was not in Iowa at this time. He had been in Iowa on 3/5 - 3/11
03/23/11	1137	(100.00)	██████████	work			√	√	"A player. Filming in the spring; couldn't go home; Bill gave him meat; from California; gave him money and wrote down 'work'. NCAA 16.01.1.1"	Unable to locate player on football rosters
05/16/11		506.85							"?"	
04/20/11		543.00							"Spring Game Fundraiser for Gosnell girl"	
04/28/11	1032	(50.00)	Angela's	Secretary					"gift certificate for Ath. Dept. Secretary"	
04/15/11	1138	(20.54)	Westeo						"propane for grill; Bill's own grill; spring game cookout"	
04/15/11	1140	(61.59)	Chadron Home Center						"spring ball equipment possibly paint for field"	
05/31/11	1033	(57.07)	Wal-Mart							No description for transaction
06/07/11	1035	(46.46)	Wal-Mart							No description for transaction
06/14/11	1036	(92.11)	Wal-Mart							No description for transaction
05/16/11	1023	(101.03)	Big Rats			√			"Fuel for personal P.U."	
05/18/11	1024	(700.00)	Cash	Cool Clinic		√			"Cincinnati Off. Line Clinic 2 days with Bengals 2 days U of Cin."	
05/23/11	1025	(28.00)	South Dakota State Parks						"staff annual fishing trip"	
05/27/11	1026	(100.00)	Cash	CSC -----					"meals for staff setup Stein, Jersild, ██████████"	
04/20/11	1031	(500.00)	Gwen Gosnell Fund						"charitable contribution for ill child."	
06/03/11	1034	(125.69)	Anderson's	Camp				√	"(2) pairs of shoes for campers who were without safe shoes. NCAA 13.12.1.5" - <b>Two pair of shoes for camp workers (brothers Tim &amp; Kevin)</b>	
06/10/11	1037	(475.00)	Cash	camp fees				√	"camp fees for participants who couldn't afford fees. NCAA 13.12.1.5" - <b>Gas reimbursement for camp workers coming from IA, IL</b>	
06/17/11	1038	(50.00)	St Pats Youth Ministry						"National Youth Conf. Charitable Contribution for attendance by youth."	
07/12/11	1048	(15.87)	Pizza Hut	Recruit				√	"Recruits meal"	
07/14/11	1053	(450.00)	Cash	GI Camp/-----		√			"Grand Island 2 Camps Todd, Bill"	
07/25/11		12,000.00							"Deposit from donors' account (golf tourn)"	
07/29/11	1041	(550.00)	Cash	RMAC meetings/ TC Camp		√			"Attended RMAC meetings attended Tony Case camps; professional long snapper"	
08/04/11	1042	(450.00)	Cash	camp/ fees				√		
08/25/11	1039	(19.24)	Daylight Donuts							No description for transaction
08/20/11	1040	(320.00)	Tony Case	NFL OL Clinic/Cincy					"Reimbursed Tony for rooms he paid for in Cincy."	This would have been 3 months after the Cincinnati trip. No other such trips exist after May 2011.
08/27/11	1043	(250.00)	Cash	BH trip		√			"Black Hills trip - scouting recruiting Bill Todd ██████████ Lister ██████████"	
08/29/11	1044	(24.04)	Daylight Donuts							No description for transaction
08/23/11	1045	(43.52)	Daylight Donuts							No description for transaction
09/06/11	1046	(2,400.00)	██████████	Classes					██████████ was let go at UNO; hired as Wide Receiver Coach at CSC - to finish Masters. \$10,000 from summer camp plus tuition"	
09/07/11	1050	(225.00)	Carl Dehling	Gun powder for home games					"gun powder for cannon"	
		<u>\$ 7,947.10</u>	Balance as of 9-16-11 - agrees with bank statement							

**Summary of Select Transactions:**

Total Deposits Into Account	\$30,023.71
Total Checks to Cash	9,405.50
Total Checks to O'Boyle Related Parties	1,492.00
Total Checks to William O'Boyle	837.00
Total Checks to Chris Stein	159.09
Total Payments to Players	250.00
Other Questionable Payments	1,816.56

**Notes:**

**Note:** All bank statements for this account from inception have been accounted for and no gaps are noted.

Exhibit 11  
Account Activity – Concession Account

**NSCS - Chadron State College  
Account Activity - Concession**

**Exhibit 11**

Date	Check #	Amount	Payee	Memo	Supporting Documents Provided	Leave Request	Player Payment	NCAA	O'Boyle's Version Comments	BKD Comments
01/25/10		3,449.10							"Deposit Proceeds"	
01/27/10		947.00							"Deposit Proceeds"	
02/09/10		2,410.50							"Deposit Proceeds"	
01/25/10	0	(911.34)	Chadron Wholesale						"Purchase supplies"	Counter check
01/26/10	0	(892.50)	Pepsi Cola of Alliance						"Purchase supplies"	Counter check Deposit slip shows \$3,689 in currency, \$10 in coin and \$85 in checks
03/03/10		3,784.00							"Deposit"	
03/04/10	0	(300.00)		Arizona Trip					"Just [redacted] went. Bill thinks he flew to AR, visited U o A staff, and drove a car back for Curt Lecher. Funds used for room, meals." "A spring recruiting trip for Bill. Visited all the Des Moines Schools and Schools in the Cedar Falls Area. Doesn't recall if state or personal vehicle was used. Funds used for room, meals, possibly fuel." - <b>UNI Staff</b>	Counter check
03/04/10	0	(550.00)	Cash	IA football/C. Wi----		√			"Purchase supplies"	Counter check. On statement, handwritten above check "Visit U of Iowa staff"
03/04/10	0	(2,986.00)	Pepsi Cola of Alliance						"Purchase supplies"	Counter check
03/16/10		(11.50)								Purchase of Deluxe checks
03/23/10	1002	(58.46)	Wal-Mart - Chadron							Check processed electronically (no image)
03/23/10	1000	(95.16)	Wal-Mart - Chadron							Check processed electronically (no image)
03/19/10	1001	(455.00)	Cash			√			<b>Holdredge 8 man clinic - recruiting / G.A. with</b>	Written above check "UW trip/UI trip"
03/23/10	1003	(187.00)	Cash	concess.					"Cash for concession stand"	
03/26/10	1004	(600.00)	Cash	SD Petersen Clinic	√	√			"This was in Spearfish, SD over 2 days; entire staff"	Written below check is "Staff Clinic at Person Memorial FB Clinic"
03/31/10	1005	(32.30)	Daylight Donuts						"Wednesday donuts for coaches, staff, GAs."	Written below check is "Flight and Cost for [redacted] to visit staff in Chadron"
03/30/10	1006	(936.00)	Cash						[redacted] spent 3 days with new GAs involved in the passing game and receivers. [redacted] know the system and helped teach to GAs."	
04/22/10		1,280.00							"Maybe deposit from SP Group"	
04/27/10	1007	(54.69)	Daylight Donuts							
04/28/10	1008	(90.00)					√	√		
04/28/10	1009	(90.00)	Shawn Eisenreich				√	√		
04/28/10	1010	(90.00)					√	√		
04/28/10	1011	(90.00)					√	√		
04/28/10	1012	(90.00)					√	√		
04/28/10	1013	(90.00)					√	√		
04/28/10	1014	(90.00)					√	√		
04/28/10	1015	(90.00)	Craig Jersild				√	√		
04/28/10	1016	(90.00)					√	√		
04/28/10	1017	(90.00)					√	√		
04/28/10	1018	(90.00)					√	√		
04/28/10	1019	(90.00)					√	√		
04/28/10	1020	(90.00)	Todd Auэр				√	√		
04/28/10	1021	(90.00)					√	√		
04/28/10	1022	(90.00)					√	√		
04/28/10	1023	(90.00)					√	√		
05/03/10		1,150.00								
05/05/10	1024	(701.70)	Pepsi of Alliance						"Deposit from concessions" "Purchase supplies"	
05/06/10	1026	(375.00)	Susan O'Boyle	Phoenix Clinic					"This was to reimburse Susan for driving coaches and GAs to and from airport to safe long distance parking. This may have been an accumulation of trips. Susan has made many such trips. Sometimes she paid costs in cash, check or credit card" "Mike Anderson reimburse for COOL Clinic DVD's. Anderson os Off. Line coach @ Univ. of Wise/La Crosse who purchased DVDs and Bill reimbursed"	Written below check is "AZ High School Clinic" Only two trips noted to AZ on the leave requests, one for April 2009 and one for April 2010.
05/06/10	1027	(125.00)	Mike Anderson						[redacted] and myself visit to Iowa City -Ellsworth J.C trip (recruiting) -meals & lodging -may have also visited Iowa Western in Council Bluffs"	No such trip noted on leave request forms.
05/06/10	1028	(500.00)	Cash						"Purchased most office supplies from W/M"	Written below check is "Staff Camp meal"
05/07/10	1025	(38.23)	Wal-Mart - Chadron							
06/10/10	1160	(56.50)	120 Bar	Meals					"During summer team camps"	
06/17/10	1029	(50.00)		Camp fee			√	√	[redacted] worked 2 practices at summer camp that he was not paid for. Bill paid him."	
06/28/10	1030	(400.00)	Cash	McCook/GI Camp		√			"Bill took several members of his staff to this camp. Funds used for meals, lodging, etc."	Written above check is "McCook FB Camp Staff"
06/29/10	1031	(61.60)	Chief Motel			√			"An extra room was needed because Bill took extra help"	Written above check is "McCook FB Camp Staff"

Date	Check #	Amount	Payee	Memo	Supporting Documents Provided	Leave Request	Player Payment	NCAA	O'Boyle's Version Comments	BKD Comments
06/17/10	1161	(20.85)	Common Cents			√			"-As noted in other places, Bill used his personal vehicle on many occasions w/o reimbursement -Gas for truck use during H.S. camp"	Written below check is "Gas to Rapid City for trip" Only trip during this time was the trip to Alaska for a high school camp. Written below check is "Work with Chris Stein and Staff (throwing game)". If Tom is still a high school coach and there was no contract, potential violation under 11.4.3 and 13.8.3 of the NCAA Rules and Regs.
07/17/10	1032	(150.00)	Tom O'Boyle					√	"Tom is Bill's brother and coached Quarterbacks in High School who went on to play at Colleges, some at the DI level. He spent 2 days with Chris"	
07/27/10	1162	(32.03)	Pizza Hut						"Purchased lunch buffett for 3-4 staff @ the beginning of fall camp"	Written below check is "staff meal"
08/17/10	1033	(9.35)	Wal-Mart - Chadron						"Gen Supplies"	
09/01/10	1080	(27.56)	Daylight Donuts						"Wednesday donut tradition Lineman - film review"	
09/15/10	1081	(25.22)	Daylight Donuts						"Wednesday donut tradition Lineman - film review"	
09/27/10	1082	(35.22)	Daylight Donuts						"Probably a staff meeting"	
09/23/10	1034	(400.00)	Valero Cactus Bowl	Harrington/Stockton				√	"Div II Allstar game Isaac Stockton and Brandon Harrington fee for each player to participate \$400. Players were to come up with \$400 in sponsorships. Stockton and Harrington didn't. Bill paid 1/2 the sponsorship for each."	On 2009 roster Deposit slip shows amount in currency and coin
12/08/10		1,531.00							"Deposit from concession funds"	
12/13/10	1084	(75.00)	Angela's	WR meals				√	"Purchased dinner for Wide Receivers. Bill tried to keep meals somewhat equal between different position."	
01/10/11		1,133.08							"Concession deposit"	
12/23/10	1083	(67.37)	120 Bar						"GA meals for X-Mas Steaks for [REDACTED] Probably one (1) other"	
12/20/10	1085	(737.44)	Chadron Wholesale						"Supplies purchase"	
01/10/11	1086	(930.20)	Pepsi of Western NE						"Supplies purchase"	
01/24/11	1089	(57.14)	Wal-Mart - Chadron						"Besides supplies Bill and Susan would purchase food from Walmart for team meals."	Check processed electronically (no image)
01/24/11		2,590.11							"Concession proceeds"	Deposit slip shows amount in currency and coin
01/25/11		192.00							"? Need to investigate"	Amount shows as a credit to the account
01/28/11		1,604.89							"Note 'Teller Error' Need to investigate Dee Dee Ray was teller"	Amount shows as an adjustment due to teller error
02/07/11		1,169.00							"Concession proceeds"	Deposit slip shows amount in currency and coin
02/15/11		803.00							"Concession proceeds"	No breakdown on deposit slip
02/02/11	1040	(400.00)	120 Bar	Signing Day Party					"Signing day party for coaches and staff as commitments received"	Unable to determine name listed in memo field. Under 13.6 of NCAA Rules & Regs, this may be permissible if the limitations and requirements were met.
01/24/11	1041	(75.02)	120 Bar	Recruit Meal				√	"Bill had recruits in and took them to eat"	
01/20/11	1088	(180.00)	Cash						"For concession stand"	Written under check is "concess."
01/27/11	1091	(300.00)	Cash			√				Written under check is "recruiting"
02/01/11	1092	(36.00)	Donna Ritzen	Flag				√	"Flags were obtained for seniors, and the seniors were to pay for them. One didn't pay and so Donna paid for player and Bill reimbursed her."	Written under check is "award"
02/03/11	1093	(2,239.20)	Pepsi Cola of Western Nebraska						"Pay for supplies"	Based on 16.02.3 of NCAA Rules & Regs, possibly extra benefit.
02/28/11		1,709.86							"Deposit concession proceeds"	Deposit slip shows amount in currency and coin
01/13/11	1087	(100.00)	Cory Heinz	Gas Money				√	"Cory was a recruit from Colorado and this money for gas to visit"	
02/17/11	1084	(1,010.51)	Chadron Wholesale						"Purchase supplies"	listed as a grocery store
02/25/11	1095	(220.00)	Chris Stein						"Cash for concessions"	
02/25/11	1096	(320.00)	Cash			√			<b>Holdrege clinic - recruiting / G.A. with</b>	Written under check is "recruiting"
03/04/11	1097	(500.00)	Cash	Air Force/U of I visit		√			"Todd Auer, and Bill thinks 2 other staff, visited Air Force. At the same time Bill visited staff at the University of Iowa. Funds used for gas, meals, room." "Bill and Todd visited the UNO campus to interview players and coaches after UNO terminated its FB program. When returning to Chadron, Bill learned they may have violated NCAA Rules in doing so. A.D. was informed. Upon returning to Chadron, Bill traveled to AR."	Written under check is "staff visits"
03/15/11	1098	(600.00)	Cash	UNO Recruit Trip				√		Written under check is "Recruiting/Staff visit"

Date	Check #	Amount	Payee	Memo	Supporting Documents Provided	Leave Request	Player Payment	NCAA	O'Boyle's Version Comments	BKD Comments
03/22/11		1,442.00							"Deposits indoor track or wrestling"	Deposit slip shows amount in currency and coin
04/06/11		4,839.00								Deposit slip shows amount in currency and coin
04/11/11		284.00								Deposit slip shows amount in currency and coin
03/22/11	1099	(27.40)	Wal-Mart - Chadron						"Supplies or food"	Check processed electronically (no image)
04/08/11	1109	(9.22)	Wal-Mart - Chadron						"Supplies"	Check processed electronically (no image)
04/03/11	1035	(18.77)	Common Cents	----- for Rapid -----					"Fuel - trip to Rapid, purchased supplies, several stops"	Unable to make out entire entry in memo field. There was no trips around this time frame that this could be related to.
04/06/11	1036	(40.47)	Daylight Donuts						"Donuts for track meet"	Unable to make out entire entry in memo field
04/08/11	1037	(130.00)	120 Bar	----- staff					"Groceries; meal for GAs at O'Boyles"	Unable to make out entire entry in memo field
03/31/11	1042	(18.00)	Safeway	GA Meal					"Donuts for staff"	
03/30/11	1043	(26.57)	Daylight Donuts						"Pop Corn machine"	
03/24/11	1100	(210.00)	Cash	PC Machine					"(materials for PC pipe and attachments to construct stretching eqt.)"	Written under check is "weight room"
03/22/11	1101	(40.00)								Written under check is "weight room"
03/22/11	1102	(102.65)	Hardware Hank/CHC							Unable to make out entire entry in memo field
03/23/11	1103	(746.69)	Creative Dining	Track Meet/Wrest					"For pizza to sell at concession stand for track meet and wrestling"	
04/04/11	1104	(86.00)	Brannan Electric						"Fixed pop corn machine"	
04/04/11	1105	(145.00)	CSC Print Shop	Cards/manuals					"staff manuals"	
04/04/11	1106	(763.20)	Pepsi of Western NE						"Purchase supplies for concessions"	
04/06/11	1108	(70.00)	Chris Stein						"Cash for concessions"	Written under check is "concess." listed as a grocery store
04/08/11	1110	(164.30)	Chadron Wholesale						"Purchase supplies for concessions"	
04/16/11	1111	(100.00)	Chris Stein	Spr Game Change					"Change for spring game conc."	
05/03/11	1112	(4,584.31)	The Graphic Edge						"Player sweats and Tshirts"	
05/03/11	1113	(866.13)	The Graphic Edge						"Player sweats and Tshirts"	
05/03/11	1114	(117.95)	Balfour Company					√	"Replaced a title ring Can't remember if player or donor"	deals with rings, and other graduation-type items
05/03/11	1115	(680.00)	Cash						"Visit staff; share information; Meals rooms Don't know whose vehicle Bill thinks Todd Auer and [redacted] may have accompanied" <b>Check 1115 \$680 - All American Bowl, Charleston, WV 5 days; Check 1116 \$250 - Spring Recruiting, Central NE, IA EDM Banquet</b>	Written under check is "U of I/UNI/WV trip". There is no Iowa trips around this time frame, with the last being in early March and none occurring after except a speaking engagement on 5/15.
05/08/11	1116	(250.00)	Cash	----- WV	√					Unable to make out entire entry in memo field
04/12/11	1163	(40.47)	Daylight Donuts						"Donuts for Off. Line"	Unable to make out entire entry in memo field
04/13/11	1164	(214.50)	120 Bar	Spring Draft Party					"Before the spring game the GAs draft their teams during a social gathering at the 120"	
05/18/11	1117	(82.50)	Common Cents				√		"-Gas for personal P/U -may have been leaving for Cincinnati -fueled on 5/16; may have traveled between dates"	
05/18/11	1118	(200.00)	Cash	Cinci Clinic	√		√		"-COOL Clinic tapes/DVDs -cab fare -airport long term parking"	
		<u>\$ 218.32</u>								

**Summary of Select Transactions:**

Total Deposits	\$ 30,318.54
Total Checks to Cash	6,868.00
Total Checks to O'Boyle Related Parties	525.00
Total Checks to Chris Stein	390.00
Total Payments to Players	1,220.00
Other Questionable Payments	2,773.97

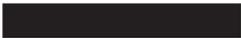
**Notes:**

**Note:** All bank statements for this account from inception to closing have been accounted for and no gaps are noted. The remaining \$218.32 shown above was deposited into a "Connealy Trust" account on 9-22-11 when the account was closed.

Exhibit 12  
Account Activity – Last Chance for Glory

**NSCS - Chadron State College**  
**Account Activity - Last Chance for Glory**

**Exhibit 12**



<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Payee</u>	<u>Memo</u>	<u>Deposit in Special Account</u>	<u>BKD Notes</u>
06/04/08		750.00				
06/04/08		-				
06/10/08		(16.55)				
06/23/08		1,000.00				
07/03/08		400.00				
07/10/08		150.00				
07/11/08		550.00				
07/22/08		850.00				
07/22/08		5,567.00				
07/29/08		2,480.00				
07/30/08	1001	(4,790.00)	Cozad County Club	N		
08/04/08	1002	(1,375.15)	Abante Marketing	N		
08/25/08		220.00				
02/25/09	1006	(4,785.30)	Bill O'Boyle	"Proceeds from Tourney"	√	Tied to deposits in "Special" account
06/15/09		750.00				
06/29/09		750.00				
07/03/09		150.00				
07/07/09		250.00				
07/15/09		1,100.00				
07/17/09	1007	(100.00)	Scheel's	"Pin Prizes"		
07/17/09	1008	(100.00)	Best Buy	"Flag Prizes"		
07/21/09	1009	(3,450.00)	Cozad County Club	"Golf Tourney - Entry Fees"		
07/21/09	1010	(165.00)	Cozad County Club	N		
07/21/09	1011	(279.35)	Burkink's	"Sunday Meal"		
07/21/09		(150.00)				
07/21/09		(3.00)				
07/21/09		(150.00)				
07/21/09		650.00				
07/21/09		1,825.00				
07/21/09		1,825.00				
07/21/09		3,190.00				
08/06/09	1012	(1,405.25)	Abante Marketing	N		
08/10/09		573.00				
08/17/09	1013	(1,078.00)	Feik's 120	"Dinner/Lunch"		
01/26/10	1014	(4,500.00)	Bill O'Boyle	"2009 Tourney Proceeds"	√	Tied to deposits in "Special" account
05/28/10		150.00				
06/30/10		1,300.00				
07/06/10		600.00				
07/16/10	1015	(100.00)	Cabela's	N		
07/21/10		8,010.00				

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Payee</u>	<u>Memo</u>	<u>Deposit in Special Account</u>	<u>BKD Notes</u>
07/26/10	1016	(4,275.00)	West Wind Golf Course	N		
08/16/10	1017	(500.00)	Jess Clarke	N		
09/01/10	1018	(1,383.03)	Bill O'Boyle	"Hats From Tournament"	√	Tied to deposits in "Special" account [REDACTED]
09/01/10	1019	(4,250.00)	Bill O'Boyle	"2010 LCFG Tourney Proceeds"	√	Tied to deposits in "Special" account [REDACTED]
04/11/11		450.00				
05/03/11		300.00				
05/04/11		150.00				
05/05/11		600.00				
05/12/11		550.00				
05/16/11		150.00				
05/19/11		850.00				
05/23/11		1,900.00				
05/25/11		650.00				
05/31/11		1,800.00				
06/07/11		150.00				
06/15/11		150.00				
06/20/11		750.00				
06/28/11		150.00				
06/30/11		300.00				
07/01/11		150.00				
07/06/11		300.00				
07/06/11		150.00				
07/08/11	1020	(1,443.75)	The Embroidary Barn	"Hats for tourney"		
07/11/11		12,395.00				
07/12/11	1022	(7,359.00)	Legend Buttes	"2011 Golf Tourney"		
07/13/11	1021	(150.00)	Big Bat's	N		
07/13/11	1023	(1,100.00)	Feik's 120	N		
07/15/11		100.00				
07/20/11		250.00				
07/21/11		475.00				
07/26/11	1024	(12,000.00)	Bill O'Boyle	"2011 Tourney Proceeds"	√	Tied to deposits in "Special" account [REDACTED]
08/22/11		250.00				
09/30/11		1,151.62				
		<u>\$ 2,303.24</u>				

**Summary of Select Transactions:**

Total Deposits	\$	57,211.62
Total Payments to		
Bill O'Boyle		26,918.33

Exhibit 13  
Cash Advance Analysis  
C Club / Special / Concession Accounts

**NSCS - Chadron State College**  
**Cash Advance Analysis**  
**C Club / Special / Concession Accounts**

**Exhibit 13**

<u>Date</u>	<u>Check #</u>	<u>Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Memo</u>	<u>Leave Request</u>	
11/17/07	1610	C Club	Cash	\$ 160.00			
01/25/08	1615	C Club	Cash	150.00			
07/29/08	1638	C Club	Cash	500.00	NHSCA Clinic	√	
01/12/09	1655	C Club	Cash	700.00		√	
02/19/09	1658	C Club	Cash	120.00	B-ball 2-19/20		
02/27/09	1662	C Club	Cash - Chris Stein	200.00	C-Club change		
03/09/09	9999	Special	Cash	700.00		√	
03/25/09	1665	C Club	Cash	150.00	Funeral - Richardson		
03/28/09	1666	C Club	Cash	220.00	Sams Club		
04/24/09	1669	C Club	Cash	125.00	Spring game		
04/29/09	1063	Special	Cash	500.00		√	
05/27/09	N/A	C Club	Cash	100.00		√	
06/20/09	1064	Special	Cash	428.00		√	
06/29/09	1677	C Club	Cash	100.00	GI Camp		
07/08/09	1679	C Club	Cash	500.00		√	
07/08/09	1065	Special	Cash	500.00		√	
08/25/09	N/A	C Club	Cash	40.00			
11/10/09	1725	C Club	Cash	200.00	Recruiting	√	
11/12/09	1726	C Club	Cash	170.00			
11/17/09	1729	C Club	Cash	526.00	Awards -----/Lincoln trip	√	√
01/08/10	1087	Special	Cash	500.00	AFCA	√	√
02/24/10	1084	Special	Cash	450.00	Retreat - Cinci	√	√
02/26/10	1732	C Club	Cash	140.00			
03/04/10	0	Concession	Cash	550.00	IA football/C. Wi-----	√	
03/19/10	1001	Concession	Cash	455.00		√	
03/23/10	1003	Concession	Cash	187.00	concess.		
03/26/10	1004	Concession	Cash	600.00	SD Petersen Clinic	√	√
03/30/10	1006	Concession	Cash	936.00	██████████ Trip		
05/06/10	1028	Concession	Cash	500.00			
06/28/10	1030	Concession	Cash	400.00	McCook/GI Camp	√	
10/05/10	1003	Special	Cash	243.00	Gun Powder Cannon		
10/13/10	1007	Special	Cash	85.00		√	
10/22/10	1009	Special	Cash	67.50	Player sweats/ Gas		
11/08/10	1017	Special	Cash	425.00	OL/TB/----		
11/15/10	1019	Special	Cash	200.00			
12/12/10	1132	Special	Cash	225.00		√	
12/21/10	1134	Special	Cash	827.00	recruit/NE H S Trip/Film Stand		
01/06/11	1020	Special	Cash	1,380.00	AFCA Con/Rooms	√	
01/20/11	1088	Concession	Cash	180.00			
01/27/11	1022	Special	Cash	500.00			
01/27/11	1091	Concession	Cash	300.00		√	
02/18/11	1135	Special	Cash	600.00	Glazier/AR Recruit	√	
02/25/11	1096	Concession	Cash	320.00		√	

<u>Date</u>	<u>Check #</u>	<u>Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Memo</u>	<u>Request</u>	
03/04/11	1097	Concession	Cash	500.00	Air Force/U of I visit	√	
03/15/11	1098	Concession	Cash	600.00	UNO Recruit Trip		
03/24/11	1100	Concession	Cash	210.00	PC Machine		
05/03/11	1115	Concession	Cash	680.00			
05/08/11	1116	Concession	Cash	250.00	----- WV		√
05/18/11	1024	Special	Cash	700.00	Cool Clinic	√	
05/18/11	1118	Concession	Cash	200.00	Cinci Clinic	√	√
05/27/11	1026	Special	Cash	100.00	CSC -----		
06/10/11	1037	Special	Cash	475.00	camp fees		
07/14/11	1053	Special	Cash	450.00	GI Camp/-----	√	
07/29/11	1041	Special	Cash	550.00	RMAC meetings/ TC Camp	√	
08/04/11	1042	Special	Cash	450.00	camp/ fees		
08/27/11	1043	Special	Cash	250.00	BH trip	√	
				<u>\$21,574.50</u>			

**Notes:**

1. "Leave Request" indicates the date of the cash advance corresponds with the dates indicated on a "Leave Request" form submitted to Chadron State College by William O'Boyle
2. A check mark in the credit card column indicates the date and the memo description of the cash advance corresponds to a credit card charge (or charges) on the William and / or Susan O'Boyle credit card statement provided. However, no receipt or invoice copies have been provided as additional support for the expenses, and no additional information or documentation has been provided to reconcile the cash advance against the credit card charges.
3. In addition to the transaction description included in the "Memo" section of the check, William O'Boyle has also provided information in which he has indicated, based on his recollection of the payment, the nature of the expenses that were paid by the cash advance. However, as supporting documentation (receipts, invoices, etc.) has not been provided relating to the expenses, and as the description of the expense was not prepared contemporaneously with the cash advance, the additional description provided is not included in this analysis.