

ASD INTERNAL AUDIT REPORT

ASD 2026-01

Procurement Card Purchases

Anchorage School District

March 26, 2026

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Mayor Suzanne LaFrance
Municipality of Anchorage
-Office of Internal Audit-

March 26, 2026

Anchorage School District Superintendent and Members of the School Board:

I am pleased to present for your review **ASD Internal Audit Report 2026-01, Procurement Card Purchases, Anchorage District**. A summary of the report is presented below.

We have completed an audit of the Anchorage School District's Procurement Card Program.

Our audit found that, overall, most employees complied with Anchorage School District policies and procedures regarding the use of Procurement cards. However, our review found transactions sometimes appeared split to circumvent the \$2,500 single transaction limit, and the conditional purchases process was not always followed. In addition, we found personal transactions were not always reimbursed in accordance with Anchorage School District guidelines, and Procurement card purchases were not always allocated within the required timeframe. Moreover, a review of food-related purchases revealed multiple instances where gratuities appeared excessive or inconsistent with typical expectations, and the Anchorage School District purchased high-end jackets for a group of students. Finally, we found some airfare purchased with Procurement cards did not always comply with Anchorage School District policies, and purchases were sometimes shipped to employee's home addresses instead of the designated school or department location.

There were eight findings in connection with this audit. Management was responsive to the findings and recommendations.

Alden P. Thern
Director, Internal Audit



Mayor Suzanne LaFrance
Municipality of Anchorage
-Office of Internal Audit-

March 26, 2026

ASD Internal Audit Report 2026-01
Procurement Card Purchases
Anchorage School District

Introduction. The Anchorage School District’s (District) Finance Department (Finance), in collaboration with the Purchasing Department, implemented the Procurement Card (P-Card) Program in August 2012, to provide for the purchase and payment of goods and services, while reducing the need for petty cash funds, employee reimbursements, and low-dollar purchase orders. The Finance Department administers the P-Card program. The Procurement Card User Manual (Manual), last updated in July 2025, provides guidelines for the appropriate use of P-Cards. The Manual was updated to classify donations as conditional purchases and added transaction roundups to the list of prohibited purchases. The District uses US Bank for credit card services and Business Plus as its accounting software for posting and reporting financial transactions, including P-Card transactions. Finance runs an interface from US Bank to Business Plus which assigns a number to each transaction and routes them to the appropriate staff for allocation and approval. In addition, receipts are required to be scanned and attached to each transaction to aid in the review and approval process. In 2024, Finance updated their approval process to address the high volume of transactions being reviewed with a “passive model that includes a robust monthly audit to ensure material compliance with procurement standards.” For the period of July 1, 2024, to June 30, 2025, there were 60,792 transactions processed for a total of \$13,808,624. In addition, 922 staff possessed P-Cards during the same period. (See Attachments for additional statistics.)

Objective and Scope. The objective of this audit was to determine whether cardholders adhered to the District’s policies and procedures regarding P-Card use. Our audit included a review of purchases made from July 1, 2024, to June 30, 2025. Specifically, we reviewed purchases of judgmentally selected transactions to ensure compliance with the Manual.

We conducted this performance audit in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review due to budget constraints.

We also developed and implemented a required quality management system. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The audit was requested by the Anchorage School Board Finance Committee.

Overall Evaluation. Overall, most employees complied with District policies and procedures regarding the use of P-Cards. However, our review found transactions sometimes appeared split to circumvent the \$2,500 single transaction limit, and the conditional purchases process was not always followed. In addition, we found personal transactions were not always reimbursed in accordance with District guidelines, and P-Card purchases were not always allocated within the required timeframe. Moreover, a review of food-related purchases revealed multiple instances where gratuities appeared excessive or inconsistent with typical expectations, and the District purchased high-end jackets for a group of students. Finally, we found some airfare purchased with P-Cards did not always comply with District policies, and purchases were sometimes shipped to employee's home addresses instead of the designated school or department location.

FINDINGS AND RECOMMENDATIONS

1. Transactions Sometimes Appeared Split to Circumvent Dollar Limits.

- a. Finding.** Transactions sometimes appeared split to circumvent the \$2,500 single transaction limit. Our review of P-Card purchases revealed 69 purchases totaling \$264,372 that were split into 214 separate transactions. For example, a \$2,937 fast-food purchase was split into two charges, \$2,453 and \$484, processed three minutes apart. The transaction appeared to be split to add a \$480 gratuity, later discussed in Finding 6 of this report. In another case, an alternative school made a \$3,832 purchase at an online retailer, that included audio production equipment. Rather than requesting a limit increase, the cardholder appeared to divide the purchases into three transactions, one made for \$449, and two others for \$2,407 and \$976, all authorized on October 15, 2024. A different card holder at the same alternative school also appeared to split a \$2,894 transaction at the same online retailer into three purchases also authorized on October 15, 2024, one for \$459, and two other purchases for \$1,836 and \$599. These combined

purchases totaled \$6,726, putting the alternative school over the limits established in School Board Policy 3311 requiring Purchasing involvement.

In addition, purchases at a high school were made to a sporting-goods retailer which appeared to be split. For example, a \$2,705 purchase for polos and paddle girdles were made on August 28, 2024, and was split into two payments of \$1,733 and \$972. The same card holder at the high school appeared to split transactions from the same sporting-goods retailer on October 25, 2024, totaling \$3,574.

The Manual states, “Purchases must not be split to avoid P-card limits. (Limits may be raised, as needed, on a case-by-case basis.” While some of these transactions were flagged by Finance, it did not appear a thorough review of split transactions was conducted by the initial approver. Although the new audit process conducted by Finance reviews split transactions, some scenarios may remain undetected. For example, a charter school made three purchases on the same day to a hardware store totaling \$2,594, none of which were reviewed by Finance. In addition, transactions that appear to be split were assigned to different reviewers in Finance, making it difficult to identify split transactions.

The table below displays the number of split purchases with the total number of transactions.

<u>HR Division</u>	<u>Number of Split Purchases</u>	<u>Value of Split Purchases</u>
Secondary Education	28	\$ 103,071.00
Elementary School Education	15	\$ 54,229.00
Chief Academic Office	12	\$ 53,743.00
Choice Schools	6	\$ 21,520.00
Information Technology	3	\$ 15,744.00
Chief Operating Office	3	\$ 9,474.00
Special Education	<u>2</u>	<u>\$ 6,591.00</u>
Totals:	69	\$ 264,372.00

- b. Recommendation.** The Chief Financial Officer (CFO) should consider updating the Manual to include examples of splitting transactions. In addition, the Finance department should consider implementing a regular review of the purchases over

\$2,500 report to assist with the split transactions audit. Lastly, the CFO should consider revoking card privileges to P-Card holders who repeatedly appear to split transactions.

- c. **Management Comments.** Management stated, “Management agrees with the findings and recommendations. The Administration emphasized prohibition of split transactions during the Senior Leader conference and the Front Office Staff conference at the beginning of the year and will continue to monitor and take corrective actions and training for personnel who allow this to occur. P-Card privileges have been suspended in the past, along with mandatory retraining, and this practice will continue for repeat violations.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

2. **Conditional Purchase Process Not Always Followed.**

- a. **Finding.** Conditional purchase process was not always followed. While conditional approval for certain items, such as gift cards, has improved since the last P-Card audit, other conditional purchases, including personal service agreements, technology that requires IT support, and rental agreements continue to lack approval prior to being purchased. In some cases, employees appeared to misinterpret the conditional approval process, despite P-Card holders being required to complete a quiz that includes examples of conditional purchases.

Out of the 20 personal service agreements reviewed, only one included conditional approval in the supporting documentation. In addition, two transactions reviewed were deemed as “violations” by Finance as a purchase request should have been submitted instead. In the supporting documentation of one transaction, the allocator acknowledged the cardholder should have reviewed the handbook but noted similar invoices had previously been processed without issue, creating the impression the purchases would be approved. However, this practice conflicts with the Manual, which clearly requires prior approval for personal service agreements.

Out of the 45 rental purchases reviewed, 35 (78%) did not include conditional approval. When we contacted the P-Card holder to understand if approval was received and not included, the P-Card holder let us know conditional approval was not received as they assumed the purchase was considered a permit instead of a rental. In a separate rental purchase, we were told “These rentals have been processed in the same manner for many years—well before any of the current staff were in place—and have not previously required conditional or pre-approval documentation. To our knowledge, these purchases have consistently been treated as standard, routine expenses.” After future clarification, both transactions would have required conditional approval.

Out of the five donations reviewed, none initially included conditional approval. However, three were on the approved donor list and the remaining two were later approved by upper management.

Out of the 138 software/licensing purchases identified, 132 (96%) purchases did not include conditional approval. While many of the transactions did not include conditional approval in the supporting documentation, multiple purchases were for software/licensing that was on the District’s approved technology list. Specifically, 71 (52%) purchases were for vendors that were on the District’s approved technology list. However, these purchases did not include conditional approval in the supporting documentation and would be considered a violation. There were other cases where the software/licensing purchased did not receive conditional approval and would not have been approved if initially sought. For example, a scoring license that was purchased by multiple schools did not receive conditional approval. When we reached out to understand if conditional approval was received, we were told “Our former Assistant Principal, approved but I should have known to contact P-Card committee. It slipped by.” Furthermore, seven purchases were made for AI software that was not on the approved technology list, and the purchases did not include conditional approval.

Out of the 36 gift cards purchased, all were approved by Finance except for one, which was later reimbursed as the establishment permitted alcohol purchases. A different gift card transaction was initially flagged by Finance for lacking approval as the fast-food

establishment was different than the one originally requested. However, Finance later approved the updated establishment.

The current practice for donations and software/licensing purchases requires P-Card holders to obtain conditional approval, even when the vendor is on an approved list. This creates additional work for cardholders and departments such as Information Technology (IT) and Purchasing, as they must review vendors that may have already been vetted. Finance is also impacted, as they need to coordinate with Purchasing and IT to secure conditional approval, adding steps to the process.

The table below displays the conditional approval type along with the total number of transactions that did not include approval in BusinessPlus, in addition to the number of transactions that did include approval in BusinessPlus.

<u>Conditional Purchase Type</u>	<u>Total Number of Transactions</u>	<u>Approval Not Received</u>	<u>Approval Received</u>
Donation	5	5 (100%)	0 (0%)
Software/Licensing	138	132 (96%)	6 (4%)
Personal Service Agreement	20	19 (95%)	1 (5%)
Rental	45	35 (78%)	10 (22%)
Gift card	36	1 (3%)	35 (97%)

- b. **Recommendation.** The Chief Financial Officer (CFO) should consider updating the Manual by adding the rationale for conditional approval to help users understand why approval is required before making purchases. The CFO should also work with Finance, Information Technology and Purchasing to determine whether conditional approval is necessary when vendors are on an approved list. The CFO should also consider revoking card privileges for users who repeatedly make conditional purchases without obtaining prior approval.

- c. **Management Comments.** Management stated, “Management agrees with the findings and recommendations. The Administration will ensure that the annual P-Card test, along with manual updates, will stress the procedures for receiving pre-approval for all

conditional purchases. P-Card privileges have been suspended in the past, along with mandatory retraining, and this practice will continue for repeat violations.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

3. **Personal Transactions Were Not Always Reimbursed in Accordance with District Guidelines.**

- a. **Finding.** Personal transactions were not always reimbursed in accordance with District guidelines. While personal transactions were reimbursed, the transactions were not always reimbursed within the required timeframe and did not always follow the reimbursement process within the Manual. Out of the 138 personal transactions, 74 (54%) were reimbursed after the District’s deadline. For example, one employee who made personal purchases on the District P-Card in November 2024 and again in February 2025, did not reimburse the District until after their termination in March 2025. This same employee was identified during the last P-Card audit as using the District P-Card for repeated personal purchases and had also not repaid the District for an extended period. In another example, a \$50 personal transaction to a coffee shop was not reimbursed for 70 business days although the Manual states “You are required to reimburse the district immediately by making a payment at the Finance Office located within the Education Center within 10 business days.” In addition, we found instances where initially it appeared the employee did not repay the District for the personal transaction. However, after further review, we found the transaction had been repaid at the school site and deposited into the school’s activities account instead of coming to the Finance office to process the reimbursement in the correct manner. Both examples appeared to be due to minimal follow-up with employees after personal purchases were made. Specifically, one of the personal purchases was approved by the employee who made the personal purchases after the Administrative Assistant entered the allocation in BusinessPlus. It appeared once the personal transaction was initially reviewed and approved, unless that transaction was actively tracked, there is potential for personal transactions not to be repaid timely or in the correct manner. Late

reimbursements indicate a lack of oversight and undermining of District policies, in addition to increasing Finance's workload.

- b. **Recommendation.** Personal transactions should be reviewed and monitored by the cardholder's supervisor and tracked by both the employee, supervisor, and Finance to ensure timely repayment. If a cardholder continues to make personal purchases, the District should consider revoking the cardholder's privileges indefinitely.
- c. **Management Comments.** Management stated, "Management agrees with the findings and recommendations. The Administration contacts employees and the supervisors when these actions occur and ensures the employee reimburses the district as soon as practicable. P-Card privileges have been suspended in the past, along with mandatory retraining, and this practice will continue for repeat violations."
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

4. **Purchases Were Not Always Allocated Within Time Requirements.**

- a. **Finding.** P-Card purchases were not always allocated within the required timeframe. Out of 58,884 transactions in the allocation workbook received, 20,688 (35%) of the transactions went unallocated beyond the five-business day requirement. On average, allocating transactions took seven business days, with some transactions exceeding 50 business days to allocate. For example, one transaction took 91 days to allocate as the transaction was reassigned to different allocators multiple times before the final allocation. In addition, we were told by multiple employees the delay in allocation was due to not having the receipt available. For instance, a group of transactions took over 50 business days to allocate as the employee allocating the transactions was waiting for the receipts from the P-Card holder to complete the process. We found in many cases the employee allocating the transaction was not always the P-Card holder who purchased the items, making it difficult to obtain the information needed. However, the Manual states, "coordinators are required to allocate their transactions, including disputed transactions or offsetting credits to the appropriate account code within five (5)

business days.” The Manual also states, “Transactions not fully allocated and approved beyond 30 business days from US Bank posting date may result in P-Cards at your school/department being inactivated.” It is important to ensure transactions are reviewed timely to identify potential fraud or unauthorized charge. In addition, a delay in allocating transactions can cause inaccurate financial reporting.

- b. **Recommendation.** The Chief Financial Officer should consider adding a biweekly review of unallocated transactions to the Finance audit process to ensure P-Card holders are aware of the outstanding items.

- c. **Management Comments.** Management stated, “Management agrees with the findings and recommendations. The Administration will remind P-Card users, and district leadership, that P-Cards must be allocated within times specified in the P-Card manual. P-Card privileges have been suspended in the past for individuals, as well as schools/departments, along with mandatory retraining, and this practice will continue for repeat violations.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

5. **Excessive Gratuities Identified on Multiple Food-Related Purchases.**

- a. **Finding.** A review of food-related purchases revealed multiple instances where gratuities appeared excessive or inconsistent with typical expectations. Specifically, multiple transactions included a tip of 20% or more, even in cases where tipping is not customary or required. For example, a catering order from a fast-food vendor included a 20% tip totaling \$481. In addition, a catering order from a deli included a \$490 tip, along with an \$88 service fee. Furthermore, the District paid a 37% tip on a \$386 pickup order for staff meals, adding \$143 in gratuity. There is currently no District policy on gratuity, leaving the amount set to the individual P-Card holder. While some vendors do require a 20% gratuity for catering orders, different vendor options that do not charge a gratuity fee could be used instead. Excessive gratuity charges reduce the

availability of funds that could otherwise be directed toward student needs, such as classroom supplies and educational programs.

- b. **Recommendation.** The District should consider adopting a gratuity policy comparable to the Municipality of Anchorage, ensuring that gratuities remain reasonable and do not exceed 15%. If a vendor requires a higher gratuity percentage, the District should evaluate alternative vendors to maintain consistency with its spending guidelines.
- c. **Management Comments.** Management stated, “Management agrees with the recommendation and will update policy to establish a gratuity limit not to exceed 15%, with documented exceptions as necessary.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

6. **High-End Jackets Purchased Did Not Always Appear Reasonable.**

- a. **Finding.** The District purchased high-end jackets for a group of students at a cost of \$228 per jacket. This expenditure appeared excessive compared to typical student apparel costs. The District’s purchasing guidelines require P-Card transactions be reasonable and necessary. However, the District spent \$1,368 on six high-end jackets for an athletic club, while other athletic clubs typically spent \$35-\$70 per jacket. Due to the jackets being funded from the student activities account, the purchases were approved without question. However, it is difficult to determine if the student activity funds used were intended for the high-end jackets. Purchasing high-end jackets reduces the available resources for other students and may raise concerns about responsible financial practices. In addition, paying substantially more than the typical cost for a jacket may indicate ineffective controls and such purchases may create inequities among student groups.
- b. **Recommendation.** The District should consider adding clear guidance for apparel purchases to ensure they are reasonable and equitable across the District.

- c. **Management Comments.** Management stated, “Management agrees that guidance should promote reasonable and equitable apparel purchases across schools. However, management does not support strict standardization of jacket costs, as student groups may use fundraising revenues to offset higher costs. Administration will provide guidance to ensure purchases remain reasonable and appropriately funded.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

7. **Airfare Purchased with P-Cards Did Not Always Comply with District Policies.**

- a. **Finding.** We found some airfare purchased with P-Cards did not always comply with District policies. Specifically, a round-trip flight purchased for a conference was cancelled hours before the scheduled return to Anchorage. Following the cancellation, the P-Card holder rebooked the airfare costing an additional \$1,017 to return to Anchorage. This resulted in a cost of \$1,017 which required reimbursement to the District after Finance became involved. According to the District’s Travel Policies, “If the cancellation results in a loss to the district, the traveler will be held responsible for the costs.” Although the District did receive repayment of the additional flight, Finance had to follow up with the P-Card holder to ensure a reimbursement was received, diverting time and resources that could have been used elsewhere.
- b. **Recommendation.** The Chief Financial Officer should ensure that P-Card users and approvers comply with the District Travel Policy. This includes reinforcing system controls to prevent exceptions without prior Finance approval when travel is purchased using a P-Card.
- c. **Management Comments.** Management stated, “Management agrees with the findings and recommendations. The Administration will continue to remind P-Card users, and district leadership, that P-card users and approvers comply with District Travel Policy. P-Cards have been suspended in the past, not been allowed to travel, along with a requirement to retake the annual P-Card test, and this practice will continue for repeat offenders.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

8. **Purchases Were Sometimes Shipped to Employee's Home Addresses.**

- a. **Finding.** Purchases were sometimes shipped to employee's home addresses instead of the designated school or department location. For example, a commercial deep fryer and an electric skillet were delivered to an employee's home rather than the school address. In addition, one high school purchased \$3,490 worth of decorations from an online retailer and had the items shipped to an employee's home rather than the school address. These decorations included crowns, keychains, and multiple orders of balloons and stuffed animals. When we reached out to understand why some purchases were sent to an employee's home address rather than the school, the employee stated that due to the post office shipping practices, it became easier to ship the items to the employee's home. In the case of the commercial deep fryer and skillet, we were told the items were shipped to an employee's house as the employee was on leave and trying to manage the activities club while off-site. There is currently no District policy on shipping purchases to an employee's home. However, items delivered to personal addresses creates challenges for accountability and tracking and increases the risk of loss or misuse.
- b. **Recommendation.** The Chief Financial Officer should consider updating the Manual to state purchased items are to be shipped to District work locations, unless an exception is granted by a supervisor, and the approval is included with the supporting documents.
- c. **Management Comments.** Management stated, "Management agrees with the recommendation and will update current policies to state that purchased items are to be shipped to District work locations, unless an exception is granted by a supervisor, and the approval is included with the supporting documentation."
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

Discussion With Responsible Officials. The results of this audit were discussed with appropriate Anchorage School District officials on February 9, 2026.

Audit Staff:
Meredith Basdaras

Attachment A

P-Card Charges for Top 20 Departments & Schools

June 1, 2024 through July 30, 2025

<u>Department/School</u>	<u>Total Charges</u>
Maintenance	\$ 1,854,657
West High School	\$ 604,561
Career & Technical Education	\$ 515,576
Bartlett High School	\$ 501,221
Family Partnership Correspondence School	\$ 471,242
Service High School	\$ 466,685
Bettye Davis East High	\$ 401,520
Frontier Charter	\$ 394,107
King Technical High School	\$ 355,988
Dimond High School	\$ 332,000
South High School	\$ 315,206
Chugiak High School	\$ 300,628
Eagle River High School	\$ 288,189
Transportation	\$ 262,596
Student Nutrition	\$ 231,075
Goldenview Middle School	\$ 226,837
Information Technology	\$ 225,232
Special Education High School	\$ 199,123
Romig Middle School	\$ 181,604
Polaris K-12 School	\$ 160,815

Source: Auditor's analysis of P-Card data.

Attachment B

P-Card Charges for Top 20 Merchants

July 1, 2024 through June 30, 2025

<u>Merchant Name</u>	<u>Merchant Description</u>	<u>Total Charges</u>
Amazon.com, LLC	Online Retailer	\$ 2,476,176
Costco Wholesale	Wholesale Retailer	\$ 772,517
Alaska Airlines, Inc.	Air Travel	\$ 643,256
Staples	Office Supplies Retailer	\$ 262,794
Lowes Home Improvement	Lumber, Appliances	\$ 195,643
Alaska Junior Theater	Performing Arts	\$ 195,004
RWC International Ltd.	Truck Sales and Parts	\$ 172,927
Wal Mart Stores Inc.	Food and Merchandise	\$ 168,124
Grainger Inc.	Industrial and Safety Supplies	\$ 166,536
HASCO Inc.	HVAC and Systems Supplies	\$ 154,879
BSN Sports LLC	Sports Apparel	\$ 141,382
Stusser Electric Co.	Electrical Wholesale Distributor	\$ 123,269
The Home Depot	Lumber, Appliances	\$ 96,962
Timberdoodle Company	Educational Supplies and Equipment	\$ 94,849
HVAC USA	HVAC and Systems Supplies	\$ 94,158
Peppercinis Deli House	Food and Beverage	\$ 89,466
Kelley Create Co.	Office Supplies Retailer	\$ 88,794
Fred Meyer Stores, Inc.	Food and Merchandise	\$ 85,386
Horn Doctor Music Store	Instrument Retailer	\$ 81,615
Barnes & Noble Bookseller	Book Retailer	\$ 77,833

Source: Auditor's analysis of P-Card data.

Attachment C
Top 20 Food Vendors
July 1, 2024 through June 30, 2025

<u>Merchant Name</u>	<u>Total Charges</u>
Costco Wholesale	\$ 186,031
Peppercinis Deli House	\$ 71,751
Great Alaska Pizza Company	\$ 26,574
Mooses Tooth Pub & Pizza	\$ 22,793
Fred Meyer Stores, Inc.	\$ 18,031
Carrs Gottstein Foods	\$ 17,738
Bear Tooth Theatre Pub	\$ 14,973
Qdoba Mexican Grill	\$ 13,162
Wal Mart Stores, Inc.	\$ 11,850
Guido's Pizza	\$ 10,071
Sweet Caribou	\$ 9,140
Raising Cane	\$ 9,045
Hula Hands Restaurant	\$ 7,593
Domino's Pizza	\$ 6,256
Texas Roadhouse	\$ 6,218
UAA Seawolf Dining & Catering	\$ 6,129
Uncle Joes Pizzeria	\$ 6,044
House Of Bread	\$ 5,685
Wild Fork Catering	\$ 5,357
Jalapenos Mexican Restaurant	\$ 4,317

Source: Auditor's analysis of P-Card data.

Attachment D

Top 20 School/Department Food and Meal Charges
July 1, 2024 through June 30, 2025

<u>School/Department</u>	<u>Total Charges</u>
King Technical High School	\$ 45,924
West High School	\$ 42,471
Dimond High School	\$ 34,614
Service High School	\$ 31,307
Chugiak High School	\$ 27,603
Elementary School Education	\$ 27,538
Special Education High School	\$ 21,063
Secondary Education	\$ 19,317
Teaching and Learning	\$ 19,009
South High School	\$ 17,845
Bettye Davis East High	\$ 16,490
Bartlett High School	\$ 14,900
Title VI Indian Education	\$ 13,062
Romig Middle School	\$ 12,623
Goldenview Middle School	\$ 10,383
Career & Technical Education	\$ 10,192
ACT	\$ 8,632
Eagle River High School	\$ 8,606
Gruening Middle School	\$ 7,954
Migrant Education	\$ 7,742

Source: Auditor's analysis of P-Card data.