

BILL PURCELL  
MAYOR



**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**

DEPARTMENT OF FINANCE  
OFFICE OF FINANCIAL ACCOUNTABILITY  
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April 15, 2004

Dr. Pedro E. Garcia  
Metropolitan Nashville Public Schools  
2601 Bransford Ave.  
Nashville, TN 37204

Dear Dr. Garcia:

Please find attached the final Procurement Monitoring Report for the Metropolitan Nashville Public Schools. This report explains the results of our review of delegated authority purchases and procurement card use from October 2002 through September 2003. Staff from the Office of Financial Accountability conducted the fieldwork for this review from December 4, 2003 through January 14, 2004. You previously reviewed and responded to each finding in the preliminary report dated March 15th. Your responses have been incorporated in this final report

We appreciate the staffs' cooperation and assistance provided us during the review. If you have any questions, please call me at (615) 880-1035.

Sincerely,

Fred Adom, CPA  
Director

cc: David L. Manning, Director of Finance  
Chris Henson, MNPS Assistant Superintendent for Business and Facility Services  
Bob Watkins, MNPS Purchasing  
Donnie Cardwell, MNPS Internal Audit  
Talia Lomax-O'dneal, Assistant Director of Finance  
Kim McDoniel, Audit Manager  
Mitzi Martin, Chief Accountant  
LaShawn N. Barber, Office of Financial Accountability  
Kevin Brown, Office of Financial Accountability  
Bill Walker, Office of Financial Accountability



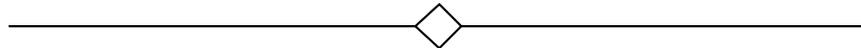
**Metropolitan Government of Nashville and Davidson County**  
◆ Monitoring Report of ◆

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# Metropolitan Nashville Public Schools



Issued by



## Office of Financial Accountability

Fred Adom, CPA  
Director

*Lead Auditor:*  
LaShawn Barber

*Assistant Auditors:*  
Kevin Brown  
Bill Walker, CPA

April 15, 2004

*Our Vision: To be excellent and proficient in monitoring and management services.*

**MONITORING REPORT**  
FOR THE  
**METROPOLITAN NASHVILLE PUBLIC SCHOOLS**

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## EXECUTIVE SUMMARY

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The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a procurement monitoring review for the Metropolitan Nashville Public Schools (hereinafter referred to as “MNPS” or “agency”). The OFA is charged with the responsibility of monitoring the prompt pay performance, delegated purchasing authority, and purchasing card activity for the departments of the Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”). The OFA is also responsible for monitoring the Federal and State grants to Metro departments and to nonprofit organizations receiving direct appropriations from the Metro Council.

### **Overview of the Department**

The Metropolitan Nashville Public Schools (MNPS) system is a vast educational system that has set its goal at equipping all students with the knowledge and skills necessary for today’s society. In its efforts to become “the top performing school district in the nation,” the goals of MNPS include governing and managing the school system by focusing on results, managing fiscal and physical resources effectively, and maximizing each student’s learning to eliminate achievement disparity among the various student groups.

The MNPS staff is comprised of more than 10,500 employees, which includes approximately 7,000 full and part-time certified staff. The MNPS serves more than 69,000 students from throughout the county’s 520 square miles, making MNPS the 49<sup>th</sup> largest urban school district in the nation. In 2001, MNPS was comprised of 129 schools with the following breakdown: 67 elementary schools, 31 middle schools, 11 senior high schools, 12 magnet programs, 4 special education schools, 1 adult center, and 3 alternative schools. The MNPS has an operating budget in excess of \$500,000,000.

MNPS has a total of 195 Visa and 6 MasterCard procurement cards. From October 1, 2002 through September 30, 2003, the agency purchased over \$10,000,000.00 in goods and services using Visa purchasing cards and approximately \$30,000.00 in goods and services using MasterCard purchasing cards. Management at MNPS discontinued the use of the 6 MasterCards in November 2003.

### **Objectives, Scope, and Methodology**

A monitoring review is substantially less in scope than an audit. The OFA did not audit MNPS’ financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of MNPS. The objectives for our procurement review were as follows:

- To determine whether expenditures were allowable and necessary.
- To determine the department’s compliance with the MNPS Procurement Code and Operating Procedures for the Purchasing Card Program.
- To determine whether there were unauthorized uses of the MNPS purchasing cards.
- To identify any patterns in expenditures and payment habits of the cardholders.
- To determine whether purchases were made in accordance with OMB Circular A-87, the minimum federal, state and local requirements, and grantor guidelines.
- To determine whether the department has adequate and effective internal controls over its purchasing card program.

The review covered the activity for the purchasing cards for the period of October 1, 2002 through September 30, 2003. Although the review focused on this specific time period, certain analyses required the consideration of financial activity outside of this time period.

To accomplish the objectives of the monitoring review, the methodology encompassed various interviews and an objective review of fiscal transactions and supporting documentation, including employee training files. The OFS randomly selected a sample of Visa purchasing card transactions from the monthly statements and reviewed 100% of the transactions from the six (6) MasterCards.

## EXECUTIVE SUMMARY

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### **Overall Findings and Major Review Highlights**

Our review revealed several discrepancies in internal control and compliance with policies and procedures.

1. MNPS failed to adequately document the business purpose of some purchases.
2. MNPS needs to improve compliance with its policy on split purchases.
3. The use of the MNPS purchasing cards was not limited to Cardholders.
4. Some supporting documentation was missing or inadequate.
5. MNPS did not comply with purchasing policies and procedures.
6. MNPS did not comply with its travel regulations.
7. Purchasing Cards were used for personal expenses.

The section that follows provides more detailed information for each of the above findings. Management is given an opportunity to respond to each finding. Each response is included herein immediately following the respective finding. Other issues were noted during testing, but were not considered findings for the purposes of this report. The OFA has listed these issues, along with recommendations, in the "Other Issues" section of the report.

## FINDINGS, RECOMMENDATIONS AND MANAGEMENT'S COMMENTS

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Based on the OFA's review of the MNPS purchasing card activity, it appears the agency is not fully complying with the established purchasing guidelines. We have determined that the following deficiencies were significant and should be reported as findings.

1. **MNPS did not adequately document the business purpose of some purchases.**

### FINDING

During our review, the OFA identified several purchasing card transactions without a documented business purpose or explanation. We noted that several purchases from restaurants or eateries (grocery, deli, coffee shop, etc.) were charged to the VISA cards without an explanation as to the relation to Metro business. Occasionally, we identified brief notes on the supporting documentation, but explicit details were not provided. See Table 1-1 for a detailed listing of transactions reviewed.

According to Section II-B-2 of the Operating Procedures for the Purchasing Card Program, "The purchase card is to be used for MNPS authorized purchases only." This section further states that the card "is not to be used for any personal transactions nor will any personal transactions be combined with MNPS transactions." Without documentation of the purpose for each transaction, there is no assurance that purchases were authorized for Metro business or were for non-personal purposes. Furthermore, good business practices dictate that controls be established to identify the nature of expenditures.

### RECOMMENDATION

**The department should ensure that all expenditures, particularly those charged to the purchasing card, adequately show the business purpose. At a minimum, this documentation should include the following:**

- a. **The reason why the purchase was made (i.e., a meeting agenda would suffice)**
- b. **The person(s) involved in the purchase (i.e., meeting attendees)**

**Each internal division should maintain a complete copy of the documents (invoices, receipts, notes/agendas, etc.) that are forwarded to the Business Office for processing.**

### MANAGEMENT'S COMMENTS

*We concur in part.*

*Your finding appears to address primarily transactions with restaurants and eateries. Your recommendation refers to meeting agenda and meeting attendees as sufficient documentation. This focus on dining and meetings was reinforced by verbal communications with your auditors. We have prepared a special form to be used when submitting receipts for all transactions involving parking and dining. The form requires that the date, location, purpose and persons attending (for dining only) be identified for these transactions. We distributed the form to each cardholder and explained its use when he/she signed for his/her new JPMorganChaseVisa card. The form will also be distributed and explained at the required class for new cardholders.*

*Your Table 1-1, the detailed listing of transactions reviewed, lists many other types of transactions, not just ones involving parking and dining. In the instruction we provide our new cardholders and in the new operating procedures we intend to publish, we emphasize that the purchasing card is only to be used for the purchase of goods and services in support of Metro Public Schools official programs and activities. We also emphasize that the card is not for personal use. The online account data access capabilities of the new JPMorganChase purchasing card program allows for much more intensive review of transactions by cardholder management and by MNPS Business Office staff. Now the cardholder's principal or department head must approve each transaction online and the assistant superintendent must also approve online all transactions by cardholders who ultimately report to him/her. Each reviewing supervisor has online access to information on the nature and cost of each transaction.*

## **FINDINGS, RECOMMENDATIONS AND MANAGEMENT'S COMMENTS**

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*Metro Public Schools Business Services staff now regularly review transactions online and note questionable ones online for response by the cardholder during statement reconciliation or email the cardholder for a response. One of the important attributes of the purchasing card is reduced paperwork. We prefer to assure proper use of the card through instruction and through more effective review, approval and audit of individual transactions rather than through the re-imposition of paper-based documentation.*

2. **MNPS needs to improve compliance with the policy on split purchases.**

### **FINDING**

Our review of a sample of the purchasing card activity revealed that, on at least 15 occasions, the MNPS engaged in “split purchasing”. Under the MNPS Procurement Card Program, each Cardholder has a pre-established single transaction limit. Split purchasing occurs when the Cardholder has the vendor split the cost of an item or group of items into multiple invoices/payments to circumvent the single transaction limitation. The credit card company then processes the transaction because, in form, the individual invoice amounts are less than the transaction limit.

In one department, an employee made purchases from the Ryder System Loc on three different occasions, all of which were split to keep the total purchase under the prescribed transaction limit of \$999.99. For these purchases, the OFA auditors noted the supporting invoices were sequential in number and were charged the same day. A review of a purchase from Heavy Duty Bus Parts by another department revealed the charges were also split. The

OFA found, on several other occasions that the MNPS had split purchases in order to circumvent the procurement process. A complete listing of these transactions can be found in Table 2-1.

Section II-B-3-b of the Operating Procedures for the Purchasing Card Program states that “one purchase may be made of multiple items, but the invoice cannot exceed \$1,000.00 or the cardholder’s limit, if less.” It further states, “Payment for purchases shall not be split to stay within the single purchase limit.” By engaging in split purchases, an employee exceeds their authority and is circumventing the procurement process.

Sound business practices dictates that controls and reasonable limits be placed on an employee’s ability to incur liabilities on behalf of the MNPS. Adherence to procurement policies ensure that expenditures incurred are appropriate, reasonable, and in the best interest of the public. As the amount of the expenditure increases, so should the internal controls in place that govern the expenditure.

### **RECOMMENDATION**

**MNPS should take the necessary measures to ensure that:**

- a. All cardholders conform to the Operating Procedures for the Purchasing Card Program as currently written**
- b. Staffs only use the purchasing cards for purchases that are within the established transaction limits.**
- c. Staffs follow the guidelines set forth in the Metro Procurement Code or other internal purchasing guidelines for those transactions that exceed the Cardholder’s limit.**

**Furthermore, the agency should consider updating the policies to clearly reflect current operating procedures. (note when the procedures were last updated.**

## FINDINGS, RECOMMENDATIONS AND MANAGEMENT'S COMMENTS

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### MANAGEMENT'S COMMENTS

*We concur.*

*We emphasized the prohibition of split purchases in the training for control clerks on the new JPMorganChase purchasing card and at the required training for new cardholders and will include it in the new operating procedures we intend to publish. (Each school and department has a control clerk who receives additional training on card administration procedures and is responsible for training the cardholders at his/her school/department.) The new contract for purchasing cards with JPMorganChase allows for much more intensive review of transactions by Metro Public Schools Business Services staff. We have instructed these staff members to be alert for split purchase violations during their review of transactions, to notify the cardholder of the violation and to warn them that their card use privileges will be withdrawn if further violations occur.*

3. **Use of the MNPS purchasing cards was not limited to Cardholders.**

#### FINDING

Several transactions processed for the department appear to have been initiated by someone other than the Cardholder. We noted various instances where someone other than the cardholder signed off on the work order or invoice, however no one signed the charge slip; thus, it appeared that the individual that signed the work order or invoice had, in fact, initiated transaction. Table 3-1 provides details as to the purchases identified during the review that appear to have been initiated by someone other than the Cardholder.

According to discussions with the MNPS Purchasing Agent, some cardholders in positions of authority allow their administrative assistants to use their purchasing card. The administrative assistants actually take possession of the purchasing cards and are given the authority to make purchases on the behalf of their respective department, as they deem necessary.

According to Section II-B-1 of the Operating Procedures for the Purchasing Card Program states "only the employee whose name is embossed on the card may use the purchasing card. No other person is authorized to use the card." With MNPS staff other than the Cardholder initiating and/or completing purchases coupled with the weak reviewing and authorization controls for purchasing card transactions, the risk for fraudulent and non-Metro business purchases is highly increased.

#### RECOMMENDATION

**MNPS management should ensure that:**

- a. all Cardholders are properly retrained on the use of the purchasing card and the specific restrictions related to purchasing card use.**
- b. only the authorized staff initiates and completes purchases on behalf of Metro by monitoring more closely all cardholder purchases.**

**Finally, MNPS should evaluate the efficiency in the purchasing card program by evaluating the degree to which the purchasing cards have been allotted to ensure the appropriate person(s) have been issued cards.**

## FINDINGS, RECOMMENDATIONS AND MANAGEMENT'S COMMENTS

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### MANAGEMENT'S COMMENTS

*We concur.*

*During the training for control clerks on the new JPMorganChase purchasing card and at the required training for new cardholders, we emphasized that only the cardholder may use the card issued to him/her and we will include this directive in the new operating procedures we intend to publish. (Each school and department has a control clerk who receives additional training on card administration procedures and is responsible for training the cardholders at his/her school/department.) The online account data access capabilities of the new JPMorganChase purchasing card program allows for much more intensive review of transactions by MNPS Business Office staff. We have instructed these staff members, during their review of transactions, to be alert for evidence that individuals other than the cardholder are using the cards, to notify the cardholder that this is a violation of purchasing card procedure, and to warn them that their card use privileges will be withdrawn if such unauthorized use occurs again.*

4. **Some supporting documentation was missing or inadequate.**

#### FINDING

Our tests revealed that MNPS has not maintained adequate supporting documentation for purchases. We found several problems with documentation of purchases made with the purchasing cards, such as;

*Missing Documentation:*

Purchases were frequently missing supporting documentation such as invoices, receipts, and purchase orders. Table 4-1 provides a detailed listing of all such purchases.

*Missing Cardholder's Signature on receipt or invoice:*

Several purchases tested by OFA revealed a lack of an appropriate signature necessary in authorizing the transaction for payment. See Table 4-2 in Appendix A for a detailed listing of transaction made without authorizing signatures.

In some instances, tests revealed several expenditures that did contain supporting documentation, but failed to disclose the business purpose of the transaction. This issue is discussed in Finding #1.

Section I-C of the Operating Procedures for the Purchasing Card Program states "the cardholder is responsible for collecting and saving sales receipts and matching the receipts with the monthly card statements". Also, section II-C-4-B of the Operating Procedures for the Purchasing Card Program states, "the cardholder must review the statement and note any errors. Card charge receipts for all items listed on the statement should be attached to the statement." These guidelines further state in section II-C-1, "when an over-the-counter purchase is made, the cardholder must obtain the customer's copy of the charge slip and the receipt. The charge slips and receipt will be retained by the cardholder or by a designated person in the cardholder's office until attached to a monthly statement".

Maintaining adequate supporting documentation helps to ensure that liabilities incurred by Metro are appropriate and that public funds are used in such a way as to promote the public's best interest. Supporting documentation also helps to mitigate the risk that public funds are mismanaged. Without such documentation, it is impossible to verify if the amount paid was accurate, properly made for MNPS purposes, and authorized by the appropriate person(s). Good business practice dictates that detailed documentation is obtained and reviewed for all expenditures made by the governmental entity.

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## FINDINGS, RECOMMENDATIONS AND MANAGEMENT'S COMMENTS

## RECOMMENDATION

The department should take action to ensure that each division maintains adequate and appropriate supporting documentation within the department. At a minimum, such documentation should include:

- a. an adequate disclosure of the purpose of the transaction and how it pertains to department business
- b. evidence of a review by the appropriate party authorizing the purchase should be included on all invoices and other documentation

## MANAGEMENT'S COMMENTS

*We concur in part,*

*We require that our schools and departments submit to our Business Office supporting documentation for each purchasing card transaction. The principal document is an original sales receipt for the transaction. The new JPMorganChase online review and approval process allows for much more intensive review of transactions by cardholder management. Now the cardholder's principal or department head must approve each transaction online and the assistant superintendent must also approve online all transactions by cardholders who ultimately report to him/her. Each reviewing supervisor has online access to information on the nature and cost of each transaction. This new online approval process enables us to achieve the degree of management review that you recommend without the use of paper documents.*

### 5. MNPS did not comply with purchasing policies and procedures.

## FINDING

MNPS, in several instances, established spending limits for the purchasing cards that did not comply with the agency's Operating Procedures for the Purchasing Card Program. Specifically, the OFA found 10 employees with single transaction limits that exceed the maximum amount allowable according to the Operating Procedures. Some employees' single transaction limits exceeded the maximum allowable by over \$100,000. Table 5-1 provides a list of the employees identified during the review. Additionally, OFA auditors noted 6 employees with monthly transaction limits that exceeded the maximum amounts allowable under the Operating Procedures. Four of the six employees had monthly limits that more than doubled the maximum allowed per the Operating Procedures. Table 5-2 lists the employees identified.

Section II-B-3c of the Operating Procedures for the Purchasing Card Program states, "Approved selected and justified cardholders may have spending limits in excess of \$1,000.00, not to exceed \$10,000.00 for a single purchase and in excess of \$30,000.00, not to exceed \$90,000.00 during a thirty day billing cycle." Good business practices dictate that established written procedures for operations reflect actual procedures. Where circumstances require adjustments to operating procedures, the written policies and procedures should be amended accordingly.

## RECOMMENDATION

MNPS should ensure take the necessary measures to ensure the following:

- a. cardholders' purchasing limits remain within the amounts specified in the Operating Procedures for the Purchasing Card Program.
- b. the procedures are revised to reflect to the department's operations where the current procedures are no longer practical or conducive to the specific business needs of MNPS.
- c. transaction limits are periodically reviewed to ensure compliance with policies and procedures in effect.

## FINDINGS, RECOMMENDATIONS AND MANAGEMENT'S COMMENTS

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### MANAGEMENT'S COMMENTS

*We concur.*

*We did not revise our old Operating Procedures to reflect the evolving need of many of our cardholders for increased credit limits. Although all credit limits were approved by the cardholder's principal or department head and by the program administrator, many were inconsistent with the Operating Procedures. We will correct this problem in the new Operating Procedures we are now preparing.*

6. **MNPS did not comply with its travel regulations.**

### FINDING

During our review, we noted two (2) violations of travel regulations regarding required forms and restricted purchases. Based on tests performed, it appears MNPS staff members have not submitted approved travel request forms to the Business Office. Per MNPS Business Office staff, a three-part travel request form must be completed and submitted to the Business Office. The Business Office was unable to provide approved travel request forms for several of the cardholders included in our sample with travel-related purchases. Without the approved travel request forms from the Business Office, it appears that the cardholders did not receive authorization to incur the expenses. See Table 6-1 for a listing of the travel-related expenses where no approved travel request was provided.

Our tests also revealed instances where MNPS employees used the purchasing card to buy gasoline. According to discussions with Business Office staff, the gasoline was purchased for the employees' personal vehicles, which they used for MNPS business. Table 6-2 includes a list of transactions where the cardholder purchased gasoline.

Section 1 of the MNPS Comprehensive Travel Regulation states, "Travel must be authorized in advance by the appropriate Assistant Superintendent or Director of Schools". The MNPS Comprehensive Travel Regulations further indicate, in section 18(a) and 18(b), that officials and employees should be reimbursed at a specific mileage rate when using a personal vehicle authorized for business purposes within Davidson County and out-of-county.

### RECOMMENDATION

**The department should ensure that:**

- a. all MNPS officials and employees are retrained on the regulations for travel expenses, and**
- b. transactions are periodically reviewed for compliance with the policies and procedures.**

### MANAGEMENT'S COMMENTS

*We concur.*

*We have recently revised the MNPS Employee Travel Regulations and have included a section on purchasing cards. It is now published on our website. We will notify our employees of the new regulations and ask that they read them and comply. The MNPS Business Office staff will continuously review all purchasing card transactions for compliance with our travel regulations.*

## **FINDINGS, RECOMMENDATIONS AND MANAGEMENT'S COMMENTS**

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7. **Purchasing cards were used for personal expenses.**

### **FINDING**

Tests revealed that purchasing cards at MNPS were, in several instances, used for personal reasons. In many of the transactions reviewed, the cardholder indicated that the purchase was for personal items in the supporting documentation, and consequently the cardholder reimbursed MNPS for the charge. In other instances, the cardholder did not state that the transaction was personal, however the nature of the items purchased and the circumstances surrounding the purchase were questionable. Table 7-1 lists the transactions for personal items for which MNPS was reimbursed. Table 7-2 provides a list of the transactions that appear personal in nature.

The Operating Procedures for the Purchasing Card Program specifically prohibits this type of activity. Section II-B-2 of the Operating Procedures for the Purchasing Card Program states that purchase cards are to be used for MNPS authorized purchases only and not for any personal transactions. It further states that personal transactions should not be combined with MNPS transactions.

### **RECOMMENDATION**

**MNPS should take the necessary measures to ensure the following:**

- a. all cardholders are retrained on the policies and procedures governing the purchasing card program,**
- b. all cardholders use the purchasing cards for MNPS business only, and**
- c. all purchases comply with the Operating Procedures for the Purchasing Card Program.**

### **MANAGEMENT'S COMMENTS**

*We concur.*

*As soon as we complete our new Purchasing Card Operating Procedures, we will distribute them to all cardholders and will emphasize in the transmittal the key requirements for purchasing card use, particularly its use for business only. The online account data access capabilities of the new JPMorganChase purchasing card program allows for much more intensive review of transactions by cardholder management and by MNPS Business Office staff. This enhanced review capability will better enable us to assure compliance with the new Operating Procedures.*

## **OTHER ISSUES**

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In addition to the findings described in the previous section, the following additional issues were noted during the review.

The MNPS should review and update the established Operating Procedures for the Purchasing Card Program. OFA's review revealed several discrepancies between the procedures and the department's actual practices. For example,

- As noted in Finding #5, single and monthly spending limits for some MNPS employees exceeded the limits set forth in the Operating Procedures. As such, the agency did not comply with its own established procedures. Furthermore, some purchases made by the staff that did not exceed the purchasing card limit were also not in compliance with the regulations.
- The OFA also found instances where MNPS employees used their purchasing card for items such as lodging, cell phones, copiers or other monthly billings, fuel or oil, and entertainment. According to the policies in the Operating Procedures, these types of purchases are strictly prohibited.

In many incidences, these discrepancies were likely a result of the business needs of MNPS not being adequately addressed in the Operating Procedures. To adequately address the agency's business needs, the governing policies and procedures should be thoroughly reviewed and revised accordingly.

## APPENDIX A

The following tables provide the detail for the findings in the previous section. The Table Numbers correspond with the Finding numbers and are referenced in that section.

**TABLE 1-1**

Account Number	Vendor	Date	Amount
7225	Glen Stone Lodge	7/6/2003	\$72.90
7225	Glenstone Lodge	7/27/2003	\$72.90
7225	La Baguette	9/30/2003	\$54.96
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
3600	Kroger	10/15/2002	\$58.18
3600	Kroger	11/18/2002	\$51.40
3600	Esperino Foods Inc.	1/8/2003	\$129.40
3600	Mariott @ Vanderbilt	1/9/2003	\$98.19
3600	Mariott @ Vanderbilt	2/12/2003	\$94.19
3600	Mariott @ Vanderbilt	2/12/2003	\$93.69
3600	Ramada Limited	5/1/2003	\$56.35
3600	Ramada Limited	5/1/2003	\$56.35
3600	MarriottMaiott@ Vanderbilt	5/8/2003	\$93.69
3600	Gaylord Opryland	6/30/2003	\$79.98
3600	Gaylord Opryland	6/30/2003	\$79.98
3600	Gaylord Opryland	6/30/2003	\$79.98
3600	Gaylord Opryland	6/30/2003	\$79.98
3600	Baymont Inn	7/31/2003	\$124.22
3600	Baymont Inn	7/31/2003	\$124.22
3600	Gaylord Opryland	8/1/2003	\$88.66
1464	The Mad Platter	10/1/2002	\$72.40
1464	Pancake Pantry	10/4/2002	\$22.18
1464	Sunset Grill	10/4/2002	\$33.02
1464	Loews Vanderbilt	10/10/2002	\$39.96
1464	Sunset Grill	10/15/2002	\$216.55
1464	Sunset Grill	10/16/2002	\$58.65
1464	Super Shuttle Denver	10/29/2002	\$21.00
1464	Loews Vanderbilt	11/1/2002	\$55.34
1464	Amerigo	11/4/2002	\$117.91
1464	The Sutler	11/6/2002	\$38.69
1464	The Gerst Haus	11/7/2002	\$67.59
1464	The Mad Platter	12/3/2002	\$38.00
1464	Amerigo	12/4/2002	\$32.86
1464	Long's Drug Store	12/7/2002	\$5.35

1464	99 Cents Only	12/7/2002	\$12.74
1464	Loews Vanderbilt	12/9/2002	\$35.00
1464	Kmart	12/14/2002	\$343.63
1464	Tower Rec-Video	12/17/2002	\$117.71
1464	La Fogata Mexican	1/25/2003	\$39.30
1464	El Palenque Mexican	1/14/2003	\$17.36
1464	Green Hills Exxon	1/4/2003	\$45.78
1464	Sunset Grill	1/23/2003	\$56.24
1464	Pizza Perfect	1/16/2003	\$82.72
1464	Lowe's Vanderbilt Hotel	2/5/2003	\$70.00
1464	Longhorn Restaurant	2/13/2003	\$63.33
1464	Pancake Pantry	3/7/2003	\$22.24
1464	El Palenque Mexican	3/11/2003	\$20.70
1464	Baja Burrito	3/20/2003	\$12.65
1464	Nashville Delicatessen	5/2/2003	\$37.56
1464	Baja Burrito	5/6/2003	\$20.93
1464	Baja Burrito	5/6/2003	\$6.74
1464	Coco Loco	5/7/2003	\$71.00
1464	Cumberland Club	5/13/2003	\$397.99
1464	Cumberland Club	5/13/2003	\$2,060.00
1464	Hilton Eddie George Bar	5/16/2003	\$27.82
1464	Carrabba's Italian Grill	5/22/2003	\$66.83
1464	Stockyard	4/1/2003	\$283.67
1464	El Palenque Mexican	4/23/2003	\$41.01
1464	Exxon Mobile- Green Hills	4/23/2003	\$22.33
1464	Amazon.com	6/1/2003	\$22.49
1464	Amazon.com	6/1/2003	\$10.47
1464	Electronic Express	6/12/2003	\$56.21
1464	Amazon.com	6/24/2003	\$13.48
1464	Eggs-n-Things	6/29/2003	\$71.78
1464	Church American	7/16/2003	\$7.00
1464	Hertz Rental Car	6/29/2003	\$255.46
1464	Eggs-n-Things	6/29/2003	\$71.78
1464	Hertz Rental Car	7/6/2003	\$254.70
1464	Hertz Rental Car	7/13/2003	\$100.43
1464	Princeton's Grill	8/26/2003	\$41.38
1464	Road Runner Shuttle	9/13/2003	\$37.00
4016	Yellow Porch	10/1/2003	\$46.59
4016	Yellow Porch	10/8/2003	\$39.18
0089	Shuff's Music	11/19/2002	\$9.95
3497	Dillards	10/15/2002	\$54.63
8215	TN Car and Van Rental	2/3/2003	\$195.80
8215	Uhaul	2/23/2003	\$59.80
8215	TN Car and Van Rental	2/25/2003	\$361.80
5046	Cracker Barrel	8/10/2003	\$145.06
5046	Cracker Barrel	8/10/2003	\$30.00
5046	Cracker Barrel	8/12/2003	\$47.50

5046	Cracker Barrel	8/14/2003	\$33.03
0808	Mapco Express	1/10/2003	\$47.61
2119	CVS	3/13/2003	\$8.29
7506	Famous Dave's	3/7/2003	\$571.50
0121	Nacarto Valvo	8/18/2003	\$616.23
2035	Katy's Hallmark	4/17/2003	\$29.46
3884	Macaroni Grill	3/4/2003	\$47.20
7712	Earthlink.com	10/8/2002	\$21.95
7712	Fifth Quarter	3/4/2003	\$65.55
7712	Home Depot	3/7/2003	\$60.65
7712	El Chico	3/11/2003	\$36.71
7712	Longhorn	8/5/2003	\$77.83
7712	Delta Air	8/6/2003	\$587.00
7712	Home Depot	11/20/2002	\$217.86
7712	Earthlink.com	11/8/2002	\$21.95
7712	Home Depot	1/18/2003	\$181.34
7712	Papa John's	1/19/2003	\$137.00
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Krispy Kreme	1/22/2003	\$17.41
7712	JA Nugget Steakhouse	3/30/2003	\$34.39
7712	Hertz Rent a Car	4/2/2003	\$294.38
7712	Reno Tahoe Airport	4/2/2003	\$12.91
7712	Best Buy	4/19/2003	\$169.94
7712	The Home Depot	1/18/2003	\$181.34
7712	Papa John's	1/19/2003	\$137.00
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Earthlink.com	11/8/2002	\$21.95
7712	Home Depot	11/22/2002	\$217.88
7712	Kroger	3/27/2003	\$26.36
7712	JA Nugget Steakhouse	3/30/2003	\$34.49
7712	JA Nugget Steakhouse	3/31/2003	\$6.24
7712	Hertz Rent a Car	4/2/2003	\$294.38
7712	Reno Tahoe Airport	4/2/2003	\$12.91
7712	MNAA Parking	4/3/2003	\$32.00
7712	Best Buy	4/19/2003	\$169.94
7712	The Home Depot	2/14/2003	\$29.86
7712	Bennigan's	6/27/2003	\$29.37
7712	Shell Oil	6/28/2003	\$28.00
7712	Triton	6/27/2003	\$33.05

7712	Kroger	7/11/2003	\$19.77
7712	Golden Gallon	7/13/2003	\$24.00
7712	Super X	7/16/2003	\$2.00
7712	Super X	7/16/2003	\$8.00
7712	Super X	7/17/2003	\$8.00
7712	Wolf Camera	7/21/2003	\$124.11
7712	Wolf Camera	7/22/2003	\$34.93
7712	Ritz Camera	7/23/2003	\$799.99
1755	Cracker Barrel	8/6/2003	\$83.12
1755	Circuit City	3/26/2003	\$299.99
1755	Piccadilly Cafeteria	3/26/2003	\$38.35
4594	US Chess Foundation	1/28/2003	\$39.50
0369	Dance Trends by Blasia	4/3/2003	\$1,000.00
0369	Dance Trends by Blasia	4/3/2003	\$293.15
0369	Dance Trends by Blasia	4/3/2003	\$243.98
7035	Applebee's	3/24/2003	\$40.17
4032	Cracker Barrel	3/24/2003	\$50.00
4833	Dillards	4/8/2003	\$100.00
3521	West End/Vandyland	8/5/2003	\$22.26
1889	Domino's Pizza	4/2/2003	\$75.36
4304	Kroger	10/1/2002	\$35.80
4304	Wal-Mart	10/2/2002	\$133.66
4304	Walgreens	10/4/2002	\$39.97
2175	Park Vista Hotel, Gatlinburg	10/22/2002	\$28.25
2175	Park Vista Hotel, Gatlinburg	10/22/2002	\$75.00
2175	Damon's Grill	10/22/2002	\$41.32
2175	Fairfield Inn, Gatlinburg	10/22/2002	\$129.38
2175	Legends	10/23/2002	\$72.16
2175	Wyndham Hotels	1/30/2003	\$269.11
6440	Hearth and Grill	8/25/2003	\$34.00
5616	Applebee's	3/19/2003	\$12.43
5616	Kroger	3/24/2003	\$44.28
8116	Lavergne Flower Shop	1/6/2003	\$60.95
8116	Compton Foods	1/23/2003	\$34.57
4552	U of I University, Champaign	8/25/2003	\$170.00
4552	A&E Television	8/27/2003	\$49.90
2639	O'Charleys	10/16/2002	\$100.00
2639	Logan's Restaurant	2/27/2003	\$60.00
2639	Pizza Hut	4/3/2003	\$106.42
2639	Pizza Hut	4/12/2003	\$39.75
2639	KMART	4/20/2003	\$24.90
2639	Logan's	4/16/2003	\$50.00
4858	Tulip Nails	10/9/2002	\$35.00
4858	Joann's	10/28/2002	\$34.98
4858	Regal Cinemas	12/8/2002	\$42.00
4858	Regal Cinemas	12/8/2002	\$60.00
1103	Babies R US	1/26/2003	\$78.61

**TABLE 2-1**

<b>Account Number</b>	<b>Vendor</b>	<b>Date</b>	<b>Amount</b>
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$340.00
		<b>Total</b>	<b>\$7,340.00</b>
1483	Ryder Sys Loc	8/26/2003	\$1,000.00
1483	Ryder Sys Loc	8/26/2003	\$789.74
		<b>Total</b>	<b>\$1,789.74</b>
1483	Ryder Sys Loc	9/3/2003	\$1,000.00
1483	Ryder Sys Loc	9/3/2003	\$141.60
1483	Ryder Sys Loc	9/3/2003	\$988.65
		<b>Total</b>	<b>\$2,130.25</b>
1483	Ryder Sys Loc	9/24/2003	\$895.59
1483	Ryder Sys Loc	9/24/2003	\$1,000.00
1483	Ryder Sys Loc	9/24/2003	\$439.40
1483	Ryder Sys Loc	9/24/2003	\$373.27
1483	Ryder Sys Loc	9/24/2003	\$373.00
		<b>Total</b>	<b>\$3,081.26</b>
4255	Team Leader	9/10/2003	\$1,000.00
4255	Team Leader	9/10/2003	\$399.25
		<b>Total</b>	<b>\$1,399.25</b>
0956	A&B Auto Truck Repair	8/1/2003	\$224.00
0956	A&B Auto Truck Repair	8/1/2003	\$952.00
		<b>Total</b>	<b>\$1,176.00</b>
4644	Inspiration Software	8/1/2003	\$2,221.00
4644	Inspiration Software	8/1/2003	\$3,000.00
4644	Inspiration Software	8/1/2003	\$3,000.00
		<b>Total</b>	<b>\$8,221.00</b>
0866	Dell Merchant	8/21/2003	\$6,865.38
0866	Dell Merchant	8/21/2003	\$6,865.38
		<b>Total</b>	<b>\$13,730.76</b>
0568	Home Depot	1/10/2003	\$569.38
0568	Home Depot	1/10/2003	\$569.38
		<b>Total</b>	<b>\$1,138.76</b>
0369	Dance Trends by Blasia	4/3/2003	\$1,000.00
0369	Dance Trends by Blasia	4/3/2003	\$293.15
0369	Dance Trends by Blasia	4/3/2003	\$243.98
		<b>Total</b>	<b>\$1,537.13</b>
0832	Apple Computers	6/28/2003	\$7,042.00
0832	Apple Computers	6/28/2003	\$11,682.00
0832	Apple Computers	6/28/2003	\$952.00

0832	Apple Computers	6/28/2003	\$479.60
0832	Apple Computers	6/28/2003	\$2,897.00
0832	Apple Computers	6/28/2003	\$1,281.00
0832	Apple Computers	6/28/2003	\$183.00
0832	Apple Computers	6/28/2003	\$3,151.60
0832	Apple Computers	6/28/2003	\$981.90
0832	Apple Computers	6/28/2003	\$5,075.00
0832	Apple Computers	6/28/2003	\$4,165.00
0832	Apple Computers	6/28/2003	\$1,194.00
0832	Apple Computers	6/28/2003	\$159.80
0832	Apple Computers	6/28/2003	\$2,596.00
0832	Apple Computers	6/28/2003	\$142.00
0832	Apple Computers	6/28/2003	\$2,596.00
0832	Apple Computers	6/28/2003	\$224.00
0832	Apple Computers	6/28/2003	\$14,880.00
		<b>Total</b>	<b>\$59,681.90</b>
1483	Ryder System	6/26/2003	\$1,000.00
1483	Ryder System	6/26/2003	\$405.00
1483	Ryder System	6/26/2003	\$471.63
		<b>Total</b>	<b>\$1,876.63</b>
1483	Ryder System	7/8/2003	\$1,000.00
1483	Ryder System	7/8/2003	\$467.50
		<b>Total</b>	<b>\$1,467.50</b>
1483	Ryder System	7/16/2003	\$662.40
1483	Ryder System	7/16/2003	\$1,000.00
1483	Ryder System	7/16/2003	\$122.14
		<b>Total</b>	<b>\$1,784.54</b>
1483	Ryder System	7/25/2003	\$1,000.00
1483	Ryder System	7/25/2003	\$95.40
		<b>Total</b>	<b>\$1,095.40</b>

**TABLE 3-1**

Account Number	Vendor	Date	Amount	3rd party
1755	Hearth and Grill	10/28/2002	\$15.00	Regina ?
4833	BellSouth	10/22/2002	\$15.53	Bill Robinson
0956	Lawrence Glass Co. Inc.	9/2/2003	\$88.00	Jim Deal
0956	Lawrence Glass Co. Inc.	9/2/2003	\$257.00	Jim Deal
0956	Lawrence Glass Co. Inc.	9/2/2003	\$88.00	Jim Deal
0956	Lawrence Glass Co. Inc.	9/2/2003	\$119.00	Jim Deal
0956	Lawrence Glass Co. Inc.	9/2/2003	\$119.00	Jim Deal
0956	Lawrence Glass Co. Inc.	9/2/2003	\$338.00	Jim Deal
0956	Lawrence Glass Co. Inc.	9/15/2003	\$119.00	Jim Deal
0956	Lawrence Glass Co. Inc.	9/11/2003	\$176.00	Johnny ?

**TABLE 4-1**

Account Number	Vendor	Date	Amount
7225	Glenstone Lodge	7/27/2003	\$72.90
3600	Ramada Limited	5/1/2003	\$56.35
3600	Ramada Limited	5/1/2003	\$56.35
3600	MarriottMaiott@ Vanderbilt	5/8/2003	\$93.69
1464	Sunset Grill	10/4/2002	\$33.02
1464	Super Shuttle Denver	10/29/2002	\$21.00
1464	Melrose Hotel	9/30/2003	\$8.26
1464	Hertz Rental Car	10/19/2003	\$93.11
1464	Hertz Rental Car	11/2/2003	\$75.10
1464	Road Runner Shuttle	9/13/2003	\$37.00
0089	Shuff's Music	11/19/2002	\$9.95
7506	Famous Dave's	3/7/2003	\$571.50
7712	Earthlink.com	11/8/2002	\$21.95
7712	Earthlink.com	11/8/2002	\$21.95
1755	Hearth and Grill	10/28/2002	\$15.00
0369	Dance Trends by Blasia	4/3/2003	\$1,000.00
0369	Dance Trends by Blasia	4/3/2003	\$293.15
0369	Dance Trends by Blasia	4/3/2003	\$243.98
1889	Domino's Pizza	4/2/2003	\$75.36
4304	Walgreens	10/4/2002	\$39.97
4304	Megalotto.com	10/4/2002	\$9.95
4552	U of I University, Champaign	8/25/2003	\$170.00
4552	A&E Television	8/27/2003	\$49.90

**TABLE 4-2**

Account Number	Vendor	Date	Amount
7225	AGNT Fee	8/1/2003	\$78.90
7225	American Airlines	8/1/2003	\$213.50
7225	American Airlines	8/1/2003	\$213.50
7225	Southwest Airlines	8/1/2003	\$213.50
7225	Southwest Airlines	8/1/2003	\$213.50
7225	Exxon Mobile	9/30/2003	\$10.00
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
7225	Marriott	10/2/2003	\$103.36
3600	Kroger	10/15/2002	\$58.18
3600	MarriottMariott @ Vanderbilt	10/31/2002	\$306.97
3600	MarriottMariott @ Vanderbilt	10/31/2002	\$294.64
3600	Kroger	11/18/2002	\$51.40

3600	Holiday Inn Select	11/20/2002	\$184.96
3600	Kroger	11/27/2002	\$57.46
3600	NSBA	1/16/2003	\$1,590.00
3600	Pritchett Publishing	1/3/2003	\$282.50
3600	MarriottMariott @ Vanderbilt	1/9/2003	\$98.19
3600	MarriottMariott @ Vanderbilt	2/12/2003	\$94.19
3600	MarriottMariott @ Vanderbilt	2/12/2003	\$93.69
3600	Gaylord Opryland	4/29/2003	\$79.98
3600	Gaylord Opryland	4/29/2003	\$79.98
3600	Ramada Limited	5/1/2003	\$56.35
3600	Ramada Limited	5/1/2003	\$56.35
3600	MarriottMaiott@ Vanderbilt	5/8/2003	\$93.69
3600	Richland International	6/13/2003	\$267.00
3600	Mobile Contract	6/16/2003	\$135.00
3600	Gaylord Opryland	6/30/2003	\$79.98
3600	Gaylord Opryland	6/30/2003	\$79.98
3600	Gaylord Opryland	6/30/2003	\$79.98
3600	Gaylord Opryland	6/30/2003	\$79.98
3600	Baymont Inn	7/31/2003	\$124.22
3600	Baymont Inn	7/31/2003	\$124.22
3600	Gaylord Opryland	8/1/2003	\$88.66
3600	Marriott	10/16/2003	\$93.69
1464	The Mad Platter	10/1/2002	\$72.40
1464	Loews Vanderbilt	10/10/2002	\$39.96
1464	Sunset Grill	10/15/2002	\$216.55
1464	Sunset Grill	10/16/2002	\$58.65
1464	The Gerst Haus	11/7/2002	\$67.59
1464	Long's Drug Store	12/7/2002	\$5.35
1464	99 Cents Only	12/7/2002	\$12.74
1464	Loews Vanderbilt	12/9/2002	\$35.00
1464	Kmart	12/14/2002	\$343.63
1464	Tower Rec-Video	12/17/2002	\$117.71
1464	Antonio's of Nashville	12/18/2002	\$60.00
1464	Southwest Airlines	1/15/2003	\$125.00
1464	Southwest Airlines	1/12/2003	\$133.50
1464	La Fogata Mexican	1/25/2003	\$39.30
1464	El Palenque Mexican	1/14/2003	\$17.36
1464	Green Hills Exxon	1/4/2003	\$45.78
1464	Sunset Grill	1/23/2003	\$56.24
1464	Pizza Perfect	1/16/2003	\$82.72
1464	Southwest Airlines	1/22/2003	\$249.50
1464	Hertz Rental Car	1/3/2003	\$57.29
1464	Morton's of Chicago	1/25/2003	\$70.45
1464	Gallery Vetro	1/25/2003	\$453.61
1464	Sunglo	1/25/2003	\$6.68
1464	Hertz Rental Car	1/31/2003	\$175.80
1464	Sunset Grill	2/3/2003	\$293.93

1464	Lowes Vanderbilt Hotel	2/5/2003	\$70.00
1464	Mapco	2/12/2003	\$43.94
1464	Longhorn Restaurant	2/13/2003	\$63.33
1464	El Palenque Mexican	3/3/2003	\$44.91
1464	El Palenque Mexican	3/11/2003	\$20.70
1464	Nashville Delicatessen	5/2/2003	\$37.56
1464	Coco Loco	5/7/2003	\$71.00
1464	Cumberland Club	5/13/2003	\$397.99
1464	Cumberland Club	5/13/2003	\$2,060.00
1464	Hilton Eddie George Bar	5/16/2003	\$27.82
1464	Amazon.com	5/23/2003	\$88.07
1464	Office Depot	5/24/2003	\$96.33
1464	El Palenque Mexican	4/2/2003	\$86.34
1464	El Palenque Mexican	4/23/2003	\$41.01
1464	Exxon Mobile- Green Hills	4/23/2003	\$22.33
1464	Amazon.com	6/1/2003	\$22.49
1464	Amazon.com	6/1/2003	\$10.47
1464	Amazon.com	6/5/2003	\$3.98
1464	Central Parking	6/5/2003	\$6.00
1464	Office Depot	6/12/2003	\$706.59
1464	Nashville Delicatessen	6/12/2003	\$36.46
1464	Hertz Rental Car	6/14/2003	\$87.66
1464	Off the Grill	6/19/2003	\$38.00
1464	Amazon.com	6/24/2003	\$25.48
1464	Amazon.com	6/24/2003	\$13.48
1464	Amazon.com	6/25/2003	\$32.20
1464	Hertz Rental Car	6/29/2003	\$255.46
1464	Hertz Rental Car	7/6/2003	\$254.70
1464	Hertz Rental Car	7/13/2003	\$100.43
1464	Church American	7/16/2003	\$7.00
1464	Hertz Rental Car	6/29/2003	\$255.46
1464	Hertz Rental Car	7/6/2003	\$254.70
1464	Hertz Rental Car	7/13/2003	\$100.43
1464	Church American	7/16/2003	\$7.00
1464	Bauducco's	7/26/2003	\$48.99
1464	Hollywood Bowl	7/26/2003	\$10.83
1464	Hertz Rental Car	7/27/2003	\$97.12
1464	Coco Loco	7/28/2003	\$74.89
1464	Coco Loco	7/31/2003	\$29.25
1464	Southwest Airlines	8/13/2003	\$82.50
1464	Shoney's	8/21/2003	\$11.33
1464	Crown Airport	9/30/2003	\$6.38
1464	Hertz Rental Car	9/30/2003	\$154.05
1464	Melrose Hotel	9/30/2003	\$96.03
1464	Soboro	10/2/2003	\$18.94
1464	Baja Burrito	11/20/2003	\$21.56
1464	Princeton's Grill	8/26/2003	\$41.38

	LRP Publications	5/28/2003	\$227.50
9379	Amazon.com	12/3/2002	\$70.99
1731	Area Housing Deposit	2/12/2003	\$150.00
1731	Area Housing Deposit	2/12/2003	\$90.00
1731	Atomicpark.com	6/30/2003	\$62.00
4255	Team Leader	9/10/2003	\$1,000.00
4255	Team Leader	9/10/2003	\$399.25
8215	TN Car and Van Rental	2/3/2003	\$195.80
8215	Uhaul	2/23/2003	\$59.80
8215	TN Car and Van Rental	2/25/2003	\$361.80
4305	Mars Music	10/29/2002	\$123.79
5046	Cracker Barrel	8/10/2003	\$145.06
5046	Cracker Barrel	8/10/2003	\$30.00
5046	Cracker Barrel	8/12/2003	\$47.50
5046	Cracker Barrel	8/14/2003	\$33.03
4354	Amazon.com	4/10/2003	\$117.00
1939	Spann Insurance	11/22/2002	\$160.00
0121	Nacarto Valvo	8/18/2003	\$616.23
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$1,000.00
0956	Heavy Duty Bus Parts	8/29/2003	\$340.00
0956	Lawrence Glass Co. Inc.	9/2/2003	\$88.00
0956	Lawrence Glass Co. Inc.	9/2/2003	\$257.00
0956	Lawrence Glass Co. Inc.	9/2/2003	\$88.00
0956	Lawrence Glass Co. Inc.	9/2/2003	\$119.00
0956	Lawrence Glass Co. Inc.	9/2/2003	\$119.00
0956	Lawrence Glass Co. Inc.	9/2/2003	\$338.00
1483	Ryder System	6/26/2003	\$1,000.00
1483	Ryder System	6/26/2003	\$405.00
1483	Ryder System	6/26/2003	\$471.63
1483	Ryder System	7/8/2003	\$1,000.00
1483	Ryder System	7/8/2003	\$467.50
1483	Ryder System	7/16/2003	\$662.40
1483	Ryder System	7/16/2003	\$1,000.00
1483	Ryder System	7/16/2003	\$122.14
1483	Ryder System	7/17/2003	\$2,664.35
1483	Ryder System	7/25/2003	\$1,000.00
1483	Ryder System	7/25/2003	\$95.40
0063	Earthlink.com	1/25/2003	\$221.25
3884	Macaroni Grill	3/4/2003	\$47.20
4916	Budget Rent a Car	2/25/2003	\$244.57
7712	Home Depot	3/7/2003	\$60.65

7712	Delta Air	8/6/2003	\$587.00
7712	Home Depot	11/20/2002	\$217.86
7712	Earthlink.com	11/8/2002	\$21.95
7712	Home Depot	1/18/2003	\$181.34
7712	Papa John's	1/19/2003	\$137.00
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Krispy Kreme	1/22/2003	\$17.41
7712	JA Nugget Steakhouse	3/30/2003	\$34.39
7712	Hertz Rent a Car	4/2/2003	\$294.38
7712	Reno Tahoe Airport	4/2/2003	\$12.91
7712	Best Buy	4/19/2003	\$169.94
7712	The Home Depot	1/18/2003	\$181.34
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Hertz Rent a Car	1/22/2003	\$445.64
7712	Home Depot	11/22/2002	\$217.88
7712	Kroger	3/27/2003	\$26.36
7712	Hertz Rent a Car	4/2/2003	\$294.38
7712	MNAA Parking	4/3/2003	\$32.00
7712	The Home Depot	2/14/2003	\$29.86
7712	Shell Oil	6/28/2003	\$28.00
7712	Kroger	7/11/2003	\$19.77
7712	Golden Gallon	7/13/2003	\$24.00
7712	Super X	7/16/2003	\$2.00
7712	Super X	7/16/2003	\$8.00
7712	Super X	7/17/2003	\$8.00
7712	Wolf Camera	7/21/2003	\$124.11
7712	Wolf Camera	7/22/2003	\$34.93
1755	Cracker Barrel	8/6/2003	\$83.12
1755	Hearth and Grill	10/28/2002	\$15.00
4594	US Chess Foundation	12/18/2002	\$77.80
4594	US Chess Foundation	1/28/2003	\$39.50
7035	Applebee's	2/27/2003	\$51.86
7035	Applebee's	3/24/2003	\$40.17
0460	Kroger	12/16/2002	\$54.75
0460	Melrose Cleaners	12/16/2002	\$43.75
4032	Cracker Barrel	3/24/2003	\$50.00
4833	BellSouth	10/22/2002	\$15.53
4833	Dillards	4/8/2003	\$100.00
3521	West End/Vandyland	8/5/2003	\$22.26
4297	Pro Photo	8/7/2003	\$179.99

0832	Henry Horton State Park	8/7/2003	\$1,451.72
0832	Dell Marketing	4/3/2003	\$17,766.00
0832	Apple Computers	6/28/2003	\$7,042.00
0832	Apple Computers	6/28/2003	\$11,682.00
0832	Apple Computers	6/28/2003	\$952.00
0832	Apple Computers	6/28/2003	\$479.60
0832	Apple Computers	6/28/2003	\$2,897.00
0832	Apple Computers	6/28/2003	\$1,281.00
0832	Apple Computers	6/28/2003	\$183.00
0832	Apple Computers	6/28/2003	\$3,151.60
0832	Apple Computers	6/28/2003	\$981.90
0832	Apple Computers	6/28/2003	\$5,075.00
0832	Apple Computers	6/28/2003	\$4,165.00
0832	Apple Computers	6/28/2003	\$1,194.00
0832	Apple Computers	6/28/2003	\$159.80
0832	Apple Computers	6/28/2003	\$2,596.00
0832	Apple Computers	6/28/2003	\$142.00
0832	Apple Computers	6/28/2003	\$2,596.00
0832	Apple Computers	6/28/2003	\$224.00
0832	Apple Computers	6/28/2003	\$14,880.00
0832	Apple Computers	7/15/2003	\$41,598.10
2175	Wyndham Hotels	1/30/2003	\$269.11
1947	Amazon.com	12/6/2002	\$30.48
1947	Amazon.com	12/6/2002	\$11.99
6440	Hearth and Grill	8/25/2003	\$34.00
2811	Amazon.com	11/4/2002	\$7.48
2811	Amazon.com	11/8/2002	\$28.46
0650	Goody's	1/25/2003	\$45.50
0650	Goody's	1/25/2003	\$87.00
0650	Catherines	1/27/2003	\$13.49
0650	Goody's	1/27/2003	\$122.00
0650	Shoney's	1/27/2003	\$31.93
5616	Applebee's	3/19/2003	\$12.43
5616	Kroger	3/24/2003	\$44.28
8116	Lavergne Flower Shop	1/6/2003	\$60.95
8116	Compton Foods	1/23/2003	\$34.57
2639	O'Charleys	10/16/2002	\$100.00
2639	Logan's Restaurant	2/27/2003	\$60.00
4858	Joann's	10/28/2002	\$34.98
4858	Regal Cinemas	12/8/2002	\$42.00
4858	Regal Cinemas	12/8/2002	\$60.00
1103	Babies R US	1/26/2003	\$78.61
0781	Forestry Suppliers	12/18/2002	\$176.47
0781	Forestry Suppliers	12/18/2002	\$57.90

**TABLE 5-1**

OFA Code for Cardholder	Department	Single Limit
1003	Information and Technology	\$135,000.00
1004	Information and Technology	\$75,000.00
1005	Federal Programs	\$30,000.00
1002	Director's Office	\$135,000.00
1006	Special Education	\$50,000.00
1001	Director's Office	\$30,000.00
1007	Vocational Education	\$15,000.00
1008	Federal Programs	\$15,000.00
1009	Special Education	\$15,000.00
1010	Special Education	\$15,000.00

**TABLE 5-2**

OFA Code for Cardholder	Department	Monthly Limit
1003	Information and Technology	\$340,000.00
1011	Information and Technology	\$250,000.00
1005	Federal Programs	\$250,000.00
1002	Director's Office	\$200,000.00
1012	Purchasing	\$120,000.00
1006	Special Education	\$100,000.00

**TABLE 6-1**

Account Number	Vendor	Date	Amount
2175	Park Vista Hotel, Gatlinburg	10/22/2002	\$28.25
2175	Park Vista Hotel, Gatlinburg	10/22/2002	\$75.00
2175	Damon's Grill	10/22/2002	\$41.32
2175	Fairfield Inn, Gatlinburg	10/22/2002	\$129.38
2175	Legends	10/23/2002	\$72.16
0832	Aera Housing Deposit	3/12/2003	\$90.00
3884	Macaroni Grill	3/4/2003	\$47.20
7712	JA Nugget Steakhouse	3/30/2003	\$34.49
7712	JA Nugget Steakhouse	3/31/2003	\$6.24
7712	Hertz Rent a Car	4/2/2003	\$294.38
7712	Reno Tahoe Airport	4/2/2003	\$12.91
7712	MNAA Parking	4/3/2003	\$32.00
7712	Bennigan's	6/27/2003	\$29.37
0832	Montgomery Bell State Park	8/1/2003	\$3,026.65
0832	Henry Horton State Park	8/7/2003	\$1,451.72

**TABLE 6-2**

Account Number	Vendor	Date	Amount
5046	Fast Travel Center	8/10/2003	\$26.75
7712	Golden Gallon	7/13/2003	\$24.00
7712	Shell Oil	6/28/2003	\$28.00
7712	Triton	6/27/2003	\$33.05

**TABLE 7-1**

Account Number	Vendor	Date	Amt
1464	Blockbuster Video	4/27/2003	\$265.72
1464	Amazon.com	5/6/2003	\$17.98
1464	Hertz Rent a Car	1/6/2003	\$57.29
1464	Gallery Vetro	1/28/2003	\$453.61
1464	The Stockyard	2/10/2003	\$84.50
1464	El Palenque Mexican	3/4/2003	\$5.00
1464	Amazon.com	6/2/2003	\$22.49
1464	Amazon.com	6/2/2003	\$10.47
1464	Amazon.com	6/6/2003	\$3.98
1464	Hertz Rent a Car	6/16/2003	\$87.66
1464	Amazon.com	6/24/2003	\$25.48
1464	Amazon.com	6/24/2003	\$13.48
1464	Amazon.com	6/26/2003	\$32.20
1464	Hertz Rent a Car	7/1/2003	\$255.46
1464	Eggs n Things	7/1/2003	\$71.78
1464	Hertz Rent a Car	7/8/2003	\$254.70
1464	Hertz Rent a Car	7/15/2003	\$100.43
1464	Ruth Chris	11/6/2003	\$139.74
1464	The Melrose Hotel	10/2/2003	\$8.26
1464	The Melrose Hotel	10/2/2003	\$96.03
1464	Hertz Rent a Car	10/21/2003	\$93.11
1464	Hertz Rent a Car	7/1/2003	\$255.46
1464	Eggs n Things	7/1/2003	\$71.78
1464	Bauducco's	7/28/2003	\$48.99
1464	Hollywood Bowl	7/28/2003	\$10.83
1464	Hertz Rent a Car	7/29/2003	\$97.12
1464	Coco Loco	8/4/2003	\$29.25
1464	Southwest Airlines	1/22/2003	\$249.50
1464	Stockyard	2/7/2003	\$200.00
1464	Amazon.com	5/23/2003	\$88.07
1464	Office Depot	5/24/2003	\$96.33
1464	Hertz Rent a Car	11/2/2003	\$75.10
7951	Woody's Restaurant	4/2/03	52.60

**TABLE 7-2**

<b>Account Number</b>	<b>Vendor</b>	<b>Date</b>	<b>Amount</b>
7712	Home Depot	1/18/2003	\$181.34
7712	Papa John's	1/19/2003	\$137.00
7712	JA Nugget Steakhouse	3/30/2003	\$34.39
7712	Hertz Rent a Car	4/2/2003	\$294.38
7712	Reno Tahoe Airport	4/2/2003	\$12.91
7712	JA Nugget Oyster Bar	4/2/2003	\$6.24
7712	MNAA Parking	4/2/2003	\$32.00
7712	Best Buy	4/19/2003	\$169.94
7712	Home Depot	3/7/2003	\$29.86
7712	Bennigans	6/27/2003	\$29.37
7712	Shell Oil	6/28/2003	\$28.00
7712	Triton Oil	6/27/2003	\$33.05
7712	Kroger's	7/11/2003	\$104.93
7712	Golden Gallon	7/13/2003	\$19.77
7712	Wolf Camera	7/21/2003	\$124.11
7712	Wolf Camera	7/22/2003	\$34.93
7712	Ritz Camera	7/23/2003	\$799.99
2639	Pizza Hut	4/12/2003	\$39.75
2639	Logan's	4/16/2003	\$50.00